

Charity no. 1174564

Walk21 Foundation
Report and Unaudited Financial
Statements
30 September 2021

Walk21 Foundation

Reference and administrative details

For the year ended 30 September 2021

Charity number	1174564
Registered office and operational address	24 Moorend Road Cheltenham GL53 0HD
Trustees	Trustees who served during the year and up to the date of this report were as follows: Heather Allen Kristie Daniel Salvador Herrera James Littlewood Celia Wade-Brown
Chief executive officer	Bronwen Thornton
Bankers	HSBC 2 The Promenade Cheltenham GL50 1LS
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Walk21 Foundation

Report of the trustees

For the year ended 30 September 2021

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

Walk21 Foundation is a Charitable Incorporated Organisation (CIO) governed by its constitution.

Trustees are appointed in accordance with the constitution. They confirm their understanding and agreement with the values of the charity. Trustees are recruited with the aim of achieving a broad range of specialist knowledge, skills and experience to provide governance and legal responsibility for the organisation.

The Trustees met four times a year, mostly by remote access. Trustees are supported by an Advisory Council and an informal group of Associates of Walk21. Daily management of the Foundation is by Access Associates Ltd, which provides the secretariat and chief executive functions.

Objectives and activities

The purposes of the charity are set out in the constitution. The objects of the CIO are, for the benefit of the general public in the UK and internationally:

- The promotion and protection of public health and public safety, by promoting and encouraging walking as a means of transport, mobility and recreation, promoting the safety of the walking public, and promoting improvements to the comfort, general amenities and environment experienced by the walking public; and
- The promotion of the conservation, protection and improvement of the physical and natural environment by promoting the contribution of walking to environmental sustainability, improvements in air quality and as a means of mitigating climate change.

This is the fourth Annual Report for Walk21 Foundation following registration as a Charity on 7 September 2017. Following a year of expansion, despite the challenges of the global pandemic, this has been a consistent year income-wise and continuing to meet the challenges of the global pandemic.

The Trustees have had regard for the Charity's Commission guidance on public benefit. The Foundation has delivered public benefit through a suite of activities undertaken during the year, including:

- Advocating for walking to decision-makers around the world;
- Providing information, advice, support and encouragement to organisations around the world that are working to get more people walking; and
- Delivering projects that will get more people walking.

Achievements and performance

The main achievements for the Walk21 Foundation during this year include:

- The 21st International Walk21 Conference on Walking and Liveable Communities, hosted by the Seoul Metropolitan Government, The Republic of Korea (South Korea). The conference was held fully online in May 2021, following a delay due to the pandemic. We had over 5,000 people attend the event from across the globe;
- Greater reach and engagement across a range of issues and representation of walking in global events and processes, particularly in response to the COVID-19 pandemic; and

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For the year ended 30 September 2021

- Working with the UN Environment Share the Road program to develop a range of initiatives including the COVID-19 Africa report, Global Outlook Report: Africa Edition and the Financial Working Group for Walking.

Walk21 has been able to have a direct input into the development of activities and projects that will help change the urban fabric and make it a safer, more comfortable and easier place to walk for everyone, from small children to the elderly. During the year we have:

- Developed the Hong Kong Walking Strategy for the Hong Kong Administration, setting a vision and clear pathway for making Hong Kong a better walking city;
- Reported on the value placed on walking following the first phase of the pandemic across Africa for the UK AID HVT program;
- Consolidated research on data and good practices across Africa into the Inspiring Action report - due for launch on 4 October at World Urban Day with UN Habitat and UN Environment;
- Extended the Global Sidewalk Challenge with further workshops and funding to develop the STRIDE tool into a nuanced citizen reporting tool with a sophisticated icon tagging system;
- Developed the Pathways to Walkable Cities Platform with FIA Foundation funding and a global partnership; and
- Launched the Africa Network for Walking and Cycling (ANWAC) in partnership with UN Environment.

Further information about some of these initiatives is provided below:

1. Walk21 Global Network

Walk21 connects a global network of over 5,000 people and organisations who share our mission. We have achieved this through a monthly e-newsletter, social media posts, maintaining a website and responding to individual requests for information and support.

Our most active social media is Twitter and we create about 500,000 impressions each year with about 300 tweets. Twitter followers increased from 4,500 to 4,900 during the year, with the conference and international events as key moments of activity and user engagement.

We also reach our network through Facebook, Linked In and Instagram and the monthly newsletter. The monthly newsletter shares stories from the network and Walk21 as well as key items of interest from around the world. On average each newsletter is opened 700 times.

2. Advocacy for Walking

Walk21 was present at events throughout the year to advocate for walking across a range of agendas that address the Walk21 Foundation charitable objectives, including: public health; safer city streets; equity and mobility; climate action; and economic wellbeing. Due to COVID-19, all events were online. New forums and audiences were reached.

Date	Event	Contribution
Oct-20	Launch Africa Network for Walking and Cycling (ANWAC)	Chair
Oct-20	Smarter Mobility Africa Forum	Invited speaker
Nov-20	Autonomy Conference	Invited speaker
Nov-20	UN EST Forum	Invited speaker
Nov-20	Envisioning a Decarbonised Transport and Mobility Future: Race to Zero Transport Day opening session	Invited Chair
Nov-20	Kenya Transport Research Network Webinar	Invited speaker
Nov-20	Financial Times Future of Mobility Summit	Invited speaker

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Nov-20	Business Environment Council (BEC) Hong Kong, Enviroseries Conference	Invited speaker
Dec-20	On Route to COP26 Session 10 and closing plenary	Invited speaker
Dec-20	VOI Safety Advisory Council	Invited member
Jan-21	SUM4ALL Consortium Meeting	Member
Jan-21	Walking Webinar for Ljubljana, Slovenia	Invited speaker
Jan-21	Loving 30 Workshop Dublin City Council	Invited speaker
Jan-21	European Urban Mobility 2050- sense making workshop	Invited participant
Feb-21	ITF Consultation Day and Gender Workshop	Participant
Feb-21	SLOCAT Partnership Annual Meeting	Chair
Feb-21	Global Winter Cycling Congress	Invited speaker
Feb-21	MP-GCA Transport Thematic Group Virtual Gathering	Participant
Mar-21	SUM4ALL Gender Working Group	Participant
Apr-21	POLIS Active Mobility WG: Steps to Walkable Cities	Invited speaker
Apr-21	Knowledge Cafe on Walking and Data, Hong Kong	Invited speaker
Apr-21	THE PEP Side Event	Session Lead
May-21	The PEP Vienna: Fifth High Level Ministerial Meeting	Invited speaker
May-21	Transport and Climate Change Week: Showtime session	Invited speaker
May-21	ITF Side Event	Chair
Jun-21	TIER Ireland Safety Advisory Board	Invited member
Jun-21	Transport and Climate Change Week: Expert sessions	Invited speaker
Jun-21	Bijeenkomst Ruimte Coor Lopen en Fietsen, The Netherlands	Invited speaker
Jun-21	WHO HEAT Tool development	Invited participant
Jun-21	Moscow Urban Forum	Invited speaker
Jul-21	SUNRISE final conference	Invited speaker
Sep-21	Aurora Stakeholder Workshop	Invited participant

In addition, Walk21 contributed to a range of resource developments and initiatives, to provide input and ensure walking was well captured within the project. These include:

- World Bank: SUM4ALL Consortium Working Groups;
- WHO (World Health Organisation) - HEAT tool development;
- Future of research for walking as a mode of transport: VREF (Volvo Research and Education Foundation);
- Marrakesh Partnership - Global Climate Actions (MP-GCA); and
- Transport and Climate Change-Global Status Report (TCC-GSR), SLOCAT.

3. Global Sidewalk Challenge

Walk21 established The Global Sidewalk Challenge as a project within the Marrakesh Partnership - Global Climate Actions (MP-GCA) and launched it at the United Nations Climate Change Conference COP23. The ambition of the Sidewalk Challenge is to catalyse action for walking to deliver more walkable communities including 100,000km of dedicated, safe, barrier free access. There are a range of initiatives sitting within the Sidewalk Challenge.

STRIDE

In September 2020, we secured funding from ALSTOM Foundation to further develop the tool for use by women in Dublin, Ireland, in partnership with the Technical University Dublin. Rebranded as Walkability .APP, the tool has been further developed to expand its reporting capacity and to enhance the graphics. Application of the tool was delayed due to the pandemic. At the end of the year the tool is being prepared for trial on the streets of Dublin. Results due early 2022.

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Report of the trustees

For the year ended 30 September 2021

STEPS

The STEPS project continues to evolve and most recently Walk21 was engaged to assist development of walking policy frameworks for Tirana Albania, in partnership with GIZ.

Platform for walkable cities

A new initiative to capitalise on the momentum for walking following the first phase of the COVID-19 pandemic. A new aspect of the website was developed to showcase walking initiatives, commitment and global datasets.

4. Walk21 International Conferences

The Walk21 International Conference on Walking and Liveable Communities was hosted by Seoul Metropolitan Government (SMG), South Korea in May 2021, having been delayed from September 2020 by the pandemic. The event was fully online, broadcast through YouTube and attracted over 5,000 attendees over 3 days.

The Conference marked the 21st Walk21 Conference and this milestone was celebrated throughout the event. Preparations commenced for Walk21 Ireland for September 2022.

5. Enhancing walkability in Hong Kong

Walk21 joined this project in December 2017 to support a full study of walkability within the city of Hong Kong, contributing expertise and international input, and developing a new global index for walkable cities. During this final year, Walk21 prepared the draft HK Walking Strategy and recommendations for action by the HK Administration.

6. UN Environment Share the Road Program

Walk21 partnered with UN Environment, based in Nairobi, Kenya to deliver core elements of their Share the Road program. In addition to providing resources for managing the work program, Walk21 undertook core activities including:

- Global Outlook Report on walking and cycling: Africa Edition - an extended update on the 2016 version, reaching all 54 African countries and analysing impact as well as commitment;
- Working group of Multi-lateral Development Banks and Financial Institutions to investigate and develop guidance and principles for funding walking infrastructure;
- Input and engagement through webinars and outreach to promote walking and cycling and the work of the StR program; and
- Developing indicators for walking possible within an African context.

7. UK AID HVT Research

Walk21 was given a grant to research the value placed on walking across Africa and the impact on attitudes as a result of the pandemic. A detailed report was written in partnership with the University of Manchester which captured a positive view of walking and cycling as a result but not sufficient value placed on investment in these modes.

Financial review

General

The main income for the Charity during the year came from:

- UN Environment Share the Road Programme;
- The UK AID High Volume Transport (HVT) Grant;
- FIA Foundation;
- The Enhancing Walkability in Hong Kong Project for the Government of Hong Kong; and
- ALSTOM Foundation.

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For the year ended 30 September 2021

In total there was £331,974 income and £328,751 expenditure.

Reserves policy

The charity holds unrestricted reserves of £34,264 in order to fund its future plans. This meets the unrestricted reserves target of between £30,000 and £60,000.

Risk management

The trustees have reviewed the major risks to which the charity is exposed, both operationally and financially, and are satisfied that the systems are in place to manage exposure to any risks that may significantly affect the Charity.

Since February 2020, the world has been disrupted by the COVID-19 pandemic. This has impacted dramatically on the operations of the Charity, due to the high volume of international travel and representation undertaken. Fortunately, the financial impact has been mixed, with some income streams being deferred, while new income streams have come online.

The Charity is taking the following steps to mitigate the ongoing challenges COVID-19 pose:

- Active outreach through online forums and social media to sustain advocacy work; and
- Continuing to deliver projects and representation through online forums, adapting to hybrid opportunities when they arise and building in fully online alternatives.

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The charity holds unrestricted, general reserves of £34,264;
- The focus of the work qualifies for new funding streams that continue to emerge in response to the crisis;
- The charity has commitment from TU Dublin to deliver the Walk21 Conference in September 2022; and
- The charity has shifted to online formats and engagement with projects across the board and will continue to deliver on its commitments remotely.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The 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 state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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Report of the trustees

For the year ended 30 September 2021

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees 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 members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. Trustees received no payments during this year.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 16 March 2022 and signed on their behalf by

James Littlewood

James Littlewood - Honorary Treasurer

Independent examiner's report

To the trustees of

Walk21 Foundation

I report to the trustees on my examination of the accounts of Walk21 Foundation (the CIO) for the year ended 30 September 2021, which are set out on pages 9 to 19.

Responsibilities and basis of report

Since the CIO'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 (ICAEW), which is one of the listed bodies.

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 Act.

Independent examiner's statement

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.

William Guy Blake

Date: 16 March 2022

William Guy Blake ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Walk21 Foundation

Statement of financial activities

For the year ended 30 September 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Charitable activities	3	<u>276,297</u>	<u>55,677</u>	<u>331,974</u>	<u>292,339</u>
Total income		<u>276,297</u>	<u>55,677</u>	<u>331,974</u>	<u>292,339</u>
Expenditure on:					
Raising funds		-	16,200	16,200	20,632
Charitable activities		<u>268,778</u>	<u>43,773</u>	<u>312,551</u>	<u>241,034</u>
Total expenditure	5	<u>268,778</u>	<u>59,973</u>	<u>328,751</u>	<u>261,666</u>
Net income / (expenditure)	6	7,519	(4,296)	3,223	30,673
Transfers between funds		<u>1,485</u>	<u>(1,485)</u>	-	-
Net movement in funds		9,004	(5,781)	3,223	30,673
Reconciliation of funds:					
Total funds brought forward		<u>65,753</u>	<u>40,045</u>	<u>105,798</u>	<u>75,125</u>
Total funds carried forward		<u>74,757</u>	<u>34,264</u>	<u>109,021</u>	<u>105,798</u>

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 13 to the accounts.

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Balance sheet

As at 30 September 2021

	Note	£	2021 £	2020 £
Current assets				
Debtors	9	27,218		31,476
Cash at bank and in hand		<u>92,821</u>		<u>80,061</u>
		120,039		111,537
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>(11,018)</u>		<u>(5,739)</u>
Net current assets			<u>109,021</u>	105,798
Net assets	12		<u>109,021</u>	<u>105,798</u>
Funds	13			
Restricted funds			74,757	65,753
Unrestricted funds			<u>34,264</u>	<u>40,045</u>
Total charity funds			<u>109,021</u>	<u>105,798</u>

Approved by the trustees on 16 March 2022 and signed on their behalf by

James Littlewood

James Littlewood - Honorary Treasurer

Walk21 Foundation

Notes to the financial statements

For the year ended 30 September 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Walk21 Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic has had a profound impact on the global economy, and has in turn affected the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted, general reserves of £34,264 and a cash balance of £92,821. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

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

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e) 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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1. Accounting policies (continued)

f) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to expenditure on charitable activities which is deemed to be reflective of the activities of the charity in this period.

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

h) 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.

i) Creditors

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.

j) Financial instruments

The trust 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.

k) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

l) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

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Notes to the financial statements

For the year ended 30 September 2021

2. Statement of financial activities: prior period comparatives

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Charitable activities	200,811	91,528	292,339
Total income	200,811	91,528	292,339
Expenditure on:			
Raising funds	-	20,632	20,632
Charitable activities	151,620	89,414	241,034
Total expenditure	151,620	110,046	261,666
Net income / (expenditure) and net movement in funds	49,191	(18,518)	30,673

3. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Grants			
Alstom Foundation	33,574	-	33,574
FIA Foundation	23,973	-	23,973
GIZ GmbH	5,707	-	5,707
IMC Worldwide / HVT	83,000	-	83,000
Mott McDonald	-	31,496	31,496
Seoul Metropolitan Government	-	15,791	15,791
TUMI Stride	-	558	558
UN Environment	121,295	-	121,295
UN Habitat	8,748	-	8,748
Other			
Sales and fees	-	7,304	7,304
Other income	-	528	528
Total income from charitable activities	276,297	55,677	331,974

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Notes to the financial statements

For the year ended 30 September 2021

3. Income from charitable activities (continued)

Prior period comparative:

	Restricted £	Unrestricted £	2020 Total £
Grants			
Alstom Foundation	18,506	-	18,506
Bernard Van Leer Foundation	4,800	-	4,800
City of Rotterdam	-	15,000	15,000
Mott McDonald	-	17,886	17,886
Seoul Metropolitan Government	-	39,453	39,453
Transport for Greater Manchester	-	885	885
TUMI Stride	-	13,087	13,087
UN Environment	171,812	-	171,812
Other			
Sales and fees	5,693	4,489	10,182
Other income	-	728	728
Total income from charitable activities	200,811	91,528	292,339

4. Government grants

The charity received government grants totalling £142,196 from the United Nations and Seoul Metropolitan Government during the period (2020: £226,265 from the United Nations, City of Rotterdam, Seoul Metropolitan Government and Transport for Greater Manchester). There are no unfulfilled conditions or contingencies attaching to these grants.

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Notes to the financial statements

For the year ended 30 September 2021

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Consultancy	-	56,694	-	56,694
Project partners	-	78,897	-	78,897
Management fees	16,200	129,600	16,200	162,000
Strategic communications	-	14,177	746	14,923
Accounting	-	-	2,498	2,498
Bank charges	-	-	2,971	2,971
Insurance	-	-	650	650
Travel and subsistence	-	-	1,138	1,138
IT software	-	-	7,331	7,331
Legal expenses	-	-	1,649	1,649
Sub-total	16,200	279,368	33,183	328,751
Reallocation of support and governance costs	-	33,183	(33,183)	-
Total expenditure	16,200	312,551	-	328,751

Total governance costs were £2,708 (2020: £2,763)

Prior period comparative:

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Consultancy	10,992	98,924	-	109,916
Project partners	-	11,253	-	11,253
Management fees	9,640	77,120	9,640	96,400
Strategic communications	-	22,872	1,204	24,076
Governance	-	-	355	355
Accounting	-	-	2,408	2,408
Bank charges	-	-	1,346	1,346
Insurance	-	-	644	644
Subscriptions	-	-	102	102
Travel and subsistence	-	-	12,138	12,138
IT software	-	-	2,895	2,895
Printing, postage and stationary	-	-	133	133
Sub-total	20,632	210,169	30,865	261,666
Reallocation of support and governance costs	-	30,865	(30,865)	-
Total expenditure	20,632	241,034	-	261,666

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Notes to the financial statements

For the year ended 30 September 2021

6. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	355
Independent examiners' remuneration (including VAT):		
▪ Independent examination	2,190	2,100
▪ Other services	300	300
	<u>2,190</u>	<u>2,100</u>

Trustees' reimbursed expenses in the prior period related to expenses for 1 trustee for travel and subsistence costs.

7. Staff costs and numbers

The charity did not employ any staff during the year.

The key management personnel of the charity comprises the Trustees and Chief Executive Officer. The Chief Executive Officer is a director of Access Associates Limited, which is contracted to supply management services for a fee totalling £162,000 (2020: £96,400). Access Associates Limited did not draw the full amount of management fees in prior years due to cashflow and variable staffing levels.

8. Taxation

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

9. Debtors

	2021 £	2020 £
Trade debtors	4,800	13,051
Accrued income	22,418	-
Other debtors	-	18,425
	<u>27,218</u>	<u>31,476</u>

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Notes to the financial statements

For the year ended 30 September 2021

10. Creditors : amounts due within 1 year

	2021 £	2020 £
Trade creditors	8,828	-
Accruals	2,190	2,100
Deferred income (note 11)	-	3,639
	<u>11,018</u>	<u>5,739</u>

11. Deferred income

	2021 £	2020 £
At 1 October 2020	3,639	-
Deferred during the year	-	3,639
Released during the year	<u>(3,639)</u>	<u>-</u>
At 30 September 2021	<u>-</u>	<u>3,639</u>

Deferred income in the prior period related to contract income received at the end of the year for the UN Habitat project.

12. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	74,757	45,282	120,039
Current liabilities	<u>-</u>	<u>(11,018)</u>	<u>(11,018)</u>
Net assets at 30 September 2021	<u>74,757</u>	<u>34,264</u>	<u>109,021</u>

Prior period comparatives

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	65,753	45,784	111,537
Current liabilities	<u>-</u>	<u>(5,739)</u>	<u>(5,739)</u>
Net assets at 30 September 2020	<u>65,753</u>	<u>40,045</u>	<u>105,798</u>

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Notes to the financial statements

For the year ended 30 September 2021

13. Movements in funds

	At 1 October 2020 £	Income £	Expenditure £	Transfers between funds £	At 30 September 2021 £
Restricted funds					
Alstom Foundation	-	33,574	(27,332)	-	6,242
UN Environment (Share the Road)	65,753	121,295	(121,286)	-	65,762
FIA Foundation	-	23,973	(24,735)	762	-
GIZ GmbH	-	5,707	(6,430)	723	-
IMC Worldwide Ltd / HVT	-	83,000	(80,439)	-	2,561
UN Habitat	-	8,748	(8,556)	-	192
Total restricted funds	65,753	276,297	(268,778)	1,485	74,757
Unrestricted funds					
General funds	40,045	55,677	(59,973)	(1,485)	34,264
Total unrestricted funds	40,045	55,677	(59,973)	(1,485)	34,264
Total funds	105,798	331,974	(328,751)	-	109,021

Purposes of restricted funds

Alstom Foundation	Funding for development and application of the STRIDE tool with children in Medellin Colombia, in partnership with local NGO Fundapeaton. The STRIDE tool enabled the children to capture where the environment was not safe or comfortable for walking and the local authority to undertake improvements.
UN Environment (Share the Road)	To support the UN Environment Share the Road program, developing a range of tools and resources to support and promote walking and cycling, mostly within Africa but informing the global agenda.
FIA Foundation	To develop and deliver the Walkable Cities Platform and partnership to highlight and celebrate cities that are making commitments for walking in light of the COVID-19 pandemic.
GIZ GmbH	To contribute to the development of improved walkability in Tirana Albania through workshops, advice and fieldtrips.
IMC Worldwide Ltd / HVT	To research the value of walking across Africa, attitudes and investments, as well as the impact of COVID-19. Delivery and dissemination of results, reports and publications.

Walk21 Foundation

Notes to the financial statements

For the year ended 30 September 2021

13. Movements in funds (continued)

UN Habitat To develop and prepare a guide to good practice for walking and cycling in communities across Africa.

Prior period comparatives

	At 1 October 2019 £	Income £	Expenditure £	At 30 September 2020 £
Restricted funds				
Alstom Foundation	12,421	18,506	(30,927)	-
UN Environment (Share the Road)	(944)	171,812	(105,115)	65,753
TUMI Steps	1,485	5,693	(7,178)	-
Bernard Van Leer Foundation	3,600	4,800	(8,400)	-
Total restricted funds	<u>16,562</u>	<u>200,811</u>	<u>(151,620)</u>	<u>65,753</u>
Unrestricted funds				
General funds	<u>58,563</u>	<u>91,528</u>	<u>(110,046)</u>	<u>40,045</u>
Total unrestricted funds	<u>58,563</u>	<u>91,528</u>	<u>(110,046)</u>	<u>40,045</u>
Total funds	<u><u>75,125</u></u>	<u><u>292,339</u></u>	<u><u>(261,666)</u></u>	<u><u>105,798</u></u>

14. Related party transactions

There are no related party transactions to disclose in the current or previous reporting period.