

Global Footsteps
16 Portland Street, Cheltenham.

Report and Financial Statements
for the year ending April 30, 2022

Charity number: 293357
Company number: 1973089

Global Footsteps

Reference and administration information

Reference and administrative information

Name: Global Footsteps (previously 'The Rendezvous Society')

Company number: 01973089

Charity number: 293357

**Address and
registered office:** 16 Portland Street
Cheltenham
GL52 2PB

Tel: 01242 577893

Trustees: Robert Grey, Chair (Reappointed February 2020)
Alison Crane (Reappointed January 2020)
Paul Rider (Resigned February 2022)
Mo Mytton (Appointed April 2022)
Roderick Gay (Appointed April 2020)

Bankers:

The Co-operative Bank plc, 1 Balloon Street, Manchester, M60 4EP
Lloyds Bank 25 Gresham Street, London EC2V 7HN

Independent Examiner:

Patrick Morrello, Third Sector Accountancy,
Holyoake house, Hanover Street, Manchester M60 0AS

Global Footsteps

Trustees' annual report for the year ended 30 April 2022

Global Footsteps Trustees' Report 2021/2022.

The trustees present their report and the unaudited financial statements for the year ended 30 April 2022. Included within the trustees' report is the directors' report as required by company law.

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

Introduction

This year saw the lingering effects of COVID and the transformation of Foodloose into a Community Benefit Society from July 2021 with separate management. Foodloose continued as our tenants and certainly contributed significantly to our finances during the year. Members will recall that FoodLoose applied to become a Community Benefit Society towards the end of the last financial year. FoodLoose has continued to operate from the Portland Street building, and we have continued to work with them as one of our local partners as we do have many similar objectives. As part of the new arrangement with Foodloose we provided a loan of £11,035 and under the tenancy agreement with them they contribute 80% of the costs of utilities. During the year we did have a continuity of Trustees supported by Barbara, our Charity Secretary and Verity our Social Media officer.

We continued planning for our "Farming for the Future" Project with the Aniga Women's Community-Based Organisation, our partners in Kisumu, Kenya. We were pleased to receive a grant of £5,000 from the Quakers which will be used to purchase vines and equipment for the project which should start later in 2022. However, the remaining challenges of Covid did affect our work in Kenya but we did make considerable progress with the "Farming for the Future" project and were able to help the Aniga women in other ways such as providing £2k donated by Ethical Giving to fund the cost of purchase and distribution of sanitary pads to schoolgirls in West Seme in Kisumu in January 2022.

It should be mentioned that the Virgin Money Giving Website closed during the year and has been replaced by "Give as You Live" which, as well as accepting one-off and regular donations, automatically passes a donation to Global Footsteps if you buy goods from certain shops.

We finalised the strategy and planning for the future of the charity. This covers points that we outlined at the last Annual General meeting. Overall, we have kept the charity on a sound basis and are optimistic for the future with all its challenges.

Aims and Objectives

The trustees recognise the Charity Commission's general guidance on public benefit in reviewing the Charity's aims and objectives. Global Footsteps aims to deliver 'public benefit' in its activities and has continued to pursue the elements of sustainability that started in the previous financial year. This can be seen with the "FoodLoose" developments during the year and the "Farming for the Future" project in Kenya.

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At its inception in 1985, the Charity was set up as The Rendezvous Society, an educational facility, with young people as its target group. Its aims were to help local communities to engage with people of other cultures to promote mutual understanding between them. This was achieved by a series of cultural exchanges mainly between young people (18-25-year-olds) travelling to and from the 'host' countries. These exchanges stopped over 10 years ago but they played a key part in the foundation of the charity.

The objectives of the Charity, as stated in its Memorandum and Articles of Association are:

"The objects of the Company are the advancement of public education, awareness and understanding of sustainability, as it relates to the environment, ecologies, populations, cultures, economies, technologies and natural resources of the world in particular but not exclusively by the provision of a centre, open to all, where information about environmental issues is disseminated and environmentally friendly products are made available and by promoting and supporting research and projects for the public benefit in all aspects of sustainability".

The objectives include concerns such as climate change, use of plastics, destruction of forests, loss of crop producing land, health and wellness issues and loss of species of plants and animals. The trustees feel that the objectives are now aligned with the concept of sustainability and the United Nations Sustainable Development Goals which are aimed at promoting wellbeing while protecting the planet.

The definition of sustainability used by the UN is "the desired result is a state of society where living conditions and resources are used to continue to meet human needs without undermining the integrity and stability of the natural system".

Achievement and performance in 2021 – 2022

The main objectives in the past year were both challenging and demanding, as described below:

a. FoodLoose

As already mentioned Foodloose became a Community Benefit Society with effect from July 2021 and our relationship to being one of Landlord and Tenant as well as being partners with many similar aims. We have a Memorandum of Understanding and tenancy agreement with Foodloose under which they pay a monthly rental, plus 80% of utilities and repay the loan of £11,035 that we arranged with them as part of the separation agreement. Payment for utilities of £240 and rental payments of £900 started from January 2022 as we had agreed a period of 6 months rent free. Repayment of the loan started in July 2021 The total payments represent a monthly amount payable to Global Footsteps from January 2022 of £1,640.

During the year 2021-2022, Foodloose contributed 2 months income of £13,488 and direct costs of £10,978 giving rise to a gross profit of £2,510 towards the overheads of the building and charitable activities.

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b. Aniga Projects

This year we have been concentrating on the development of the “Farming for the Future” project. Following work on the feasibility study by local consultant Desmond Otieno, he completed a comprehensive project proposal and budget, detailing how the project will work. Meetings on zoom between trustees, Benter Ndeda the Aniga Women co-ordinator, and Desmond, enabled us to agree the project. It aims to:

- Train smallholder farmers who have agreed to use part of their land to grow sweet potatoes, in partnership with the Kenyan government local agricultural office.
- Set up community nutrition groups to support families to grow and understand the health benefits of sweet potatoes and how they can be used.
- Establish vine multiplication sites to produce the planting materials for the smallholders and families in the community nutrition groups.
- Establish demonstration sites to showcase best farming practice.
- Set up marketing groups to work co-operatively to sell and process surplus crops.

In addition to growing crops resilient to a changing climate, thereby producing food for their own use and for sale locally, the project will increase the income of participating families, as well as reducing infant mortality and malnutrition. This small scale but co-operative farming is kind to the environment. A total of 960 families will benefit directly over three years. The project particularly targets households led by women.

The project will be in 3 phases over 3 years, after which it should be financially self-sufficient. In round figures, the total cost of the project over 3 years is £73,000, with £53,000 to be raised in the UK by Global Footsteps, and £20,000 contributed by the Aniga Women towards staff and admin. The funds we raise will primarily be for staff and training costs, and equipment. After three years it should be self-sufficient and sustainable.

This is an important project, helping one of those vulnerable communities that has contributed the least to climate breakdown but is on the frontline of its effects. It contributes to 12 of the 17 Sustainable Development Goals <https://sdgs.un.org/goals>.

The aim is for the project to start once we have enough funding in place. Following completion of the project proposal, we set up a fundraising team, and during the year have been investigating a variety of methods to raise funds – eg applying for grants, crowd funding, corporate sponsorship, and fundraising events.

Our main funders this year have been Quaker Peace and Social Witness, who contributed almost £5,000 to buy equipment, and the University of Gloucestershire, who donated £5,000 for baseline study and monitoring.

We continue to keep in close contact with the Aniga Women, through Benter. When we were offered funding for a project supporting women and girls, by local charitable trust Ethical Giving, we were able to commission the Aniga Women to deliver a project providing sanitary products to schoolgirls in the Kisumu area. £2,000 provided 3 months supply for almost 700 girls, between January and March, leading up to public exams – thus improving school attendance and performance at an important time for the girls.

Links between the Cheltenham Twinning Association and Kisumu have become weaker in recent years, so we were pleased that our direct links with the area through Benter, enabled a new Cheltenham-Kisumu committee to be set up, with committee members based in both Cheltenham and Kisumu. Benter identified the officials and community activists based in Kisumu for the committee.

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c. Links with other organisations

Links with other agencies were inhibited by two factors:

1. Post Covid recovery meant that meetings were still being conducted on-line. Global Footsteps invested in a dedicated Zoom account that not only facilitated internal meetings, but also enabled some inter-agency virtual gatherings.
2. Although the FoodLoose tenancy was a welcome close partnership and income stream, their use of the building limited its use for any other inter-agency activity. We continued as a regular member of Cheltenham VCS.

We have maintained contact with the Weihai Link, Cheltenham's longstanding Chinese friendship group. Global Footsteps participated in the monthly online meetings of the Voluntary Community Support Service, a collection of local voluntary groups.

Local environment initiatives have moved forward in collaboration with Vision 21, Planet Cheltenham and the Borough Council. It had been planned to establish a community hub, incorporating such innovations as a Library of Things, and a Community Fridge. Global Footsteps' premises may have a role to play.

There is much activity locally to address the issues raised by food poverty. Global Footsteps is supportive of these initiatives and has organised an online seminar on to explore the extent and causes of this national issue.

Since the pandemic, contacts were maintained, albeit at a distance using our own dedicated Zoom channel.

d. Use of the building

We aim to ensure that the building is maintained to an acceptable standard, complying with required health and safety regulations, so that facilities can be made available to users thereby producing income and opportunity for the charity.

As we all know Portland Street is an old building that does require regular maintenance. In the last financial year we had planned to make improvements to the building during the year, to make it more suitable for public use as a meeting hub. This year we have succeeded in tidying the Dennis Mitchell Room so it can be used for events.

Investigations during the year revealed that there may be significant work required to ensure the roof is maintained in a satisfactory and leak-free condition. The building can still be used as an office on the top floor and as a meeting space in the Dennis Mitchell room. It remains as the main physical asset of the charity.

We have regular fire and safety reviews of the premises, with checking of fire extinguishers, alarms, current regulations etc. These have been conducted by A&E Fire & Security to update fire extinguishers and they will be carrying out the required Fire & Safety inspections for us. Trustees, volunteers and those using the cafe/shop receive

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training in health and safety aspects. We will be having a smart meter installed by Ecotricity during 2022. All electrical portable appliances in the building are annually PAT tested.

e. Social Media

We have continued to develop our use of media such as Facebook, Instagram and Twitter. In addition, newsletters are available via our website as well as being mailed to members. The Trustees have set up a Whats App Group for day to day communication but major decisions would always be recorded at our regular Trustee meetings. Trustees all use dedicated GMail accounts for charity business. Verity has produced a social media strategy document which will be invaluable in measuring hits and responses on social media (Analytics)

We have also added the ability to include on our website blogs on topics related to our objectives. Members updates have been regularly issued using Mailchimp together with several items on Facebook, Instagram and Twitter.

f. Strategic Planning

During the year 2021-2022, we developed our plan for strategy over the next 3 years. We continued this work in this financial year taking into account the fact that FoodLoose will become a separate entity and will not produce income for the charity as it has over the past 2 years.

We set up a sub-committee that reviewed current activities, looked at strengths and weaknesses and produced a draft mission, vision, values and action plan that were reviewed by the trustees and we agreed that a meeting with members would be arranged to present these after FoodLoose had set up as a separate entity. We will expand more in our Plans for the Future below.

g. Little Footsteps

Little Footsteps continues to operate successfully from the Friends Meeting House.

There are 15 families attending regularly with an average attendance of 6-10 families each Thursday morning. Currently, families are from Romania, Bulgaria, Poland, Italy, Egypt, India, Lithuania and the UK.

As the Friends Meeting House is a Sanctuary House, Little Footsteps are eligible to use it for free and make a donation if there are sufficient funds. From this year Little Footsteps will operate independently from Global Footsteps but will continue to be a partner.

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h. Other Activities during the year

In November we had a talk held at the Friends Meeting House with Dr Morgan Philips Author of Great Adaptations. We contacted Alex Chalk the Cheltenham MP to make him aware of our work in Kenya and to raise other issues such as our views on immigration.. We had a visit from Max Wilkinson Max is the councillor leading on Cheltenham Borough Council's Climate Zero initiative.

Anabel Voysey, a University of Gloucestershire student, has shared her university dissertation with Global Footsteps on food redistribution and poverty in the UK. We organised a presentation online by Anabel on the topic "Food distribution and Poverty".

Rod Gay organised an informal trip to Oxford on Tuesday 26th October to welcome Little Amal, the animated puppet symbolising unaccompanied refugee children. GF' members were invited via email.

Benter Ndeda of the Aniga Women recorded a presentation for an online conference organised by the Leicestershire Climate Action Network, with whom we have links, on how climate change is already affecting life in Kenya..

Alison met with the sub-committee of Cheltenham Borough Council's Twinning Association to help with their efforts to develop links with Kisumu, Cheltenham's Friendship town in Kenya.

Communication with members has been through regular newsletters and social media posts advising them of updates on the Kenyan project, FoodLoose, as well as environmental and sustainability issues.

We have a database that enables us to communicate with members on a regular basis.

New Projects

There were no new projects in this year as the focus was on the Future Farming Project..

Events from May 2021 – April 2022.

Trustee Meetings	Every month normally.
Talk at the Friends meeting House by Dr Morgan Phillips Author of Great Adaptations	November 17 th 2021
Zoom link meeting with our partners in Kisumu, Kenya, to plan and discuss Farming for the Future project.	April 14 th 2021
Visit by Max Wilkinson to Portland Street	June 2021

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Virtual meeting Cheltenham Zero to discuss the Climate Community Fund.	May 19 th 2021
Bike Ride for Clean Air. Global Footsteps participation with local groups	June 19 th 2021
Friedland Welcomes Refugees a meeting online with Cheltenham's twin town Gottingen, in conjunction with Cheltenham Borough Council twinning committee	September 19 th 2021
Global Footsteps had a stall at the From the Ground Up Festival, organised in conjunction with a range of local environmental groups	February 12 th 2022
Online lecture from Nairobi based cleric Charles Chilufya organised with local group Si Laudato Global Footsteps participated in the monthly online meetings of the Voluntary Community Support Service, a collection of local voluntary groups	March 23 rd 2022

Has the Charity met its objectives for the past year?

The Charity has carried out the objectives as stated in sections 1-7 (see 'Aims & Objectives' paragraph above). Some of these will carry forward because of the disruption caused by Covid, particularly in the Kenyan projects and also increasing usage of the building.

The FoodLoose initiative did give a new lease of life to the charity by tapping into public demand for whole foods and information about plastic pollution and plastic-free options.

As FoodLoose CBS is now a separate legal entity we will seek to maintain our influence among the increased numbers of members that FoodLoose brought in.

Plans for the Future

a. Implementation of the Strategic Plan for next 3 years

The revised vision, mission, values and action plan have been discussed with members and the key parts of the plan approved to implement starting in the financial year 2021-2022.

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Aniga Projects

The main development in the incoming year will be raising the funds to support the implementation of Part 1 of the Orange Fleshed Sweet Potato (OFSP) Project in Kisumu.

A funding committee has been set up and we hope there will be rapid progress, raising funds through grants, corporate sponsorship and donations.

b. Links with other like-minded organisations

We include here our continuing relationship with FoodLoose in their new role as a Community Benefit Society. We will continue to be a regular member and contributor to the Cheltenham VCS Forum and collaborate with other organisations such as Cheltenham Welcomes Refugees and Vision 21.

c. Use of the Building

In the past year we encouraged the use of Portland Street as a hub for charities and organisations with objectives similar to our own. achievement, but it remains an aim. We hope to introduce "drop-in" events to raise awareness of various sustainability issues and practical solutions.

We also recognised the fact that our Tenants, FoodLoose, hope to relocate to other premises so we will need to review usage and do more to encourage the hub idea.

There is also remedial work to be carried out on the building, namely the roof and the rendering on the parapet in the roof. We are hopeful that we will be able to obtain a grant once we know the exact cost of the remedial work required.

d. Communication and Education with Social Media

We have developed our use of social media during the past year and intend to add more impetus to this in the coming 12 months by adding blogs onto the website with topics relevant to our objectives. For example, items relating to sustainability, green initiatives, facts supporting UN goals and many more. Contributions are included under the contributors' own name and they will be asked to comply with guidelines to ensure the content is acceptable. We have developed a social media strategy plan to formalise this aspect of our strategy.

How Global Footsteps delivers Public Benefit?

The trustees have referred to the Charity Commission's guidance on delivering 'public benefit' and are aware of its recommendations.

The FoodLoose initiative has enabled our members and customers to not only purchase healthy organic foods and environmentally friendly cleaning products but also reduce the consumption of single-use plastic as customers use their own containers. We also continue to provide guidance on other aspects of sustainability as part of the recognition of the effects of climate change.

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The Charity continues to provide volunteering opportunities that includes involvement with our Kenyan projects, the work of Global Footsteps in general and helping FoodLoose. A significant number of volunteers were recruited to FoodLoose specifically and we were also pleased to see several university students willing to help with our Kenyan projects this year and in the coming year. This use of volunteers is regularly reviewed by the trustees, to ensure we meet legal requirements for food hygiene, health and safety, insurance liability and supervision.

The Charity provides an affordable base for other local community groups and rooms are available for hire. Room hire did not produce income for Global Footsteps in the financial year under review but should in future years.

Language groups

As it did in the past, the Charity intends to provide a base for those interested in the language and culture of other groups and nations as a means of welcoming and maintaining ties with a diverse local community.

Education

The promotion of public education was pursued through the year, with an emphasis on partnering up with other community groups such as the local churches, the African Community Foundation, the Nowans Community Trust, the Twinning Association, the Friends Meeting House, Cheltenham Welcomes Refugees, the Friends of the Earth, Little Footsteps, Global Justice, The Honeybourne Line Litter Pick, The Cheltenham Bahai Community, the Open Doors Christian Charity.

Structure, Governance & Management

The Constitution of the Charity is a Company limited by guarantee, registered in England and Wales as number 1973089, and incorporated on 19 December 1985.

Each member undertakes to pay an amount not exceeding £1.00 towards liabilities in the event of the Charity being dissolve.

The policy (as stated in the Articles of Association) and the general management of the Charity are directed by the trustees.

The Charity's constitution allows for a board of roughly equal numbers of male and female trustees. We also recognise the desire to encourage diversity in our recruitment of trustees. In the past, appointments have been made for a period of 3 years, with an extension for a further year. Appointments may sometimes be extended indefinitely, in order for the 'institutional memory' of the Board of Trustees to be maintained. The Charity always seeks to recruit new trustees periodically and to allow existing ones to retire, in ensure that it remains fresh and vibrant. We currently have opportunities for additional trustees with governance, secretarial and human resources experience.

Trustees are recruited with a view to diversity, sound experience in a related field or professional expertise in a relevant area. Such candidates are given an outline of the work of the Charity, interviewed by the trustees and invited

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to a trustees' meeting. Appointment is then conditional on the approval of the trustees. New trustees are asked to commit to a period of 3 years as a trustee.

As regards governance, the Charity has policies and procedures recommended by the Charity Commission, including Procedures for Health & Safety, Safeguarding, Risk Management, Data Protection and GDPR, Complaints, Conflict of Interest, Diversity & Equal Opportunity, Risk Assessment. These are reviewed and updated annually and as required.

Risk Policy

The trustees regularly review matters of governance and risk as part of a monthly commitment. Risks reviewed include those such as strategic, fire and safety, security, safeguarding, corporate governance, government data protection regulations, financial, and are addressed regularly in the trustee meetings. These risks are included in the Risk Management Procedure. By conducting these reviews, the trustees are ensuring that residual risks are progressively being minimised and new risks identified.

Related Parties

From 1 July 2021, the non-charitable trading aspect of Global Footsteps' activities was transferred to a newly established community benefit society. Stock and equipment were transferred to the new entity at a cost to the entity of £11,035. The amount was added to a loan account and is to be repaid by Foodloose to Global Footsteps in instalments of £500 per month. Interest will be charged on this balance at an appropriate rate.

At the end of the financial year there was an amount of £3,850 outstanding from Foodloose to Global Footsteps.

During the financial year, transactions for Foodloose were processed through the Global Footsteps bank account as the new entity had yet to secure banking services. All Foodloose transactions were accounted for separately in the Global Footsteps books.

The continuing relationship between Foodloose and Global Footsteps is that of landlord and tenant.

Financial report

The Statement of Financial Activities shows a surplus for the year of £8,001.

Total FoodLoose shop sales were £13,488 up to 30 June 2021 and direct costs were £10,977. Global Footsteps charitable income was £13,260. Sale of stock and eqt to the new entity generated income of £8,333. After donations to the Aniga project of £1,815 and expenses showed an overall surplus in the charity after expenses of £8,001.

The trustees have reviewed the charity's requirements for reserves in line with spending levels and Charity Commission guidelines and are satisfied with that they are sufficient to meet the requirements of current and planned activities.

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Trustees' annual report for the year ended 30 April 2022

Reserves summary

Unrestricted funds	£280,170
Restricted funds	£5,500
Total funds	£280,170
Designated funds	£234,460
Free reserves	£45,710

Statement of Trustees' Responsibilities

The trustees (who are directors of Global Footsteps for the purposes of company law) are responsible for preparing the Annual Trustees' Report and the Financial Statements in accordance with applicable law of the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 charitable company and the incoming resources and their application, including the income and expenditure of the company for that period. In preparing the financial statements, the trustees are required to:

- 1) Select suitable accounting policies and apply them consistently.
- 2) Observe the methods and principles of the Charities' Statements of Recommended Practice (SORP).
- 3) Make judgements and estimates that are reasonable and prudent.
- 4) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 5) Prepare the financial statements on the going concern basis, unless it is inappropriate to assume that the Charity will continue in business.

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

On behalf of the trustees



Robert Grey

26 / 01 / 2023

Chair of Global Footsteps,Date.

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Independent Examiner's Report to the trustees

Report to the trustees of Global Footsteps

I report on the accounts of the charity for the year ended 30 April 2022 set out on pages 16 to 29.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

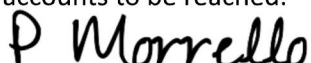
Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



26 / 01 / 2023

Patrick Morrello ACA
Third Sector Accountancy Limited
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Hanover Street
Manchester
M60 0AS

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Statement of Financial Activities for the year ended 30 April 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income from:							
Donations and legacies	3	8,260	5,000	13,260	1,406	5,316	6,722
Other trading activities	4	26,218	-	26,218	66,830	1,380	68,210
Total income		<u>34,478</u>	<u>5,000</u>	<u>39,478</u>	<u>68,236</u>	<u>6,696</u>	<u>74,932</u>
Expenditure on:							
Raising funds	5	23,969	-	23,969	80,142	-	80,142
Charitable activities	6	7,242	266	7,508	1,690	4,550	6,240
Total expenditure		<u>31,211</u>	<u>266</u>	<u>31,477</u>	<u>81,832</u>	<u>4,550</u>	<u>86,382</u>
Net income/(expenditure) for the year	7	3,267	4,734	8,001	(13,596)	2,146	(11,450)
Transfer between funds		-	-	-	1,380	(1,380)	-
Net movement in funds for the year		3,267	4,734	8,001	(12,216)	766	(11,450)
Reconciliation of funds							
Total funds brought forward		271,403	766	272,169	283,499	-	283,499
Total funds carried forward		<u>274,670</u>	<u>5,500</u>	<u>280,170</u>	<u>271,283</u>	<u>766</u>	<u>272,049</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Global Footsteps
Company number 01973089

Balance sheet as at 30 April 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	11	234,459	240,311
Total fixed assets		234,459	240,311
Current assets			
Stock		-	9,948
Debtors	12	5,666	317
Cash at bank and in hand	-	42,868	23,269
Total current assets		48,534	33,534
Liabilities			
Creditors: amounts falling due in less than one year	13	(2,823)	(1,676)
Net current assets		45,711	31,858
Total assets less current liabilities		280,170	272,169
Net assets		280,170	272,169
The funds of the charity:			
Restricted income funds	14	5,500	766
Unrestricted income funds	15	274,670	271,403
Total charity funds		280,170	272,169

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 26 form part of these accounts.

Approved by the trustees on26 / 01 / 2023.....and signed on their behalf by:



Robert Grey, Chair of Trustees

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Global Footsteps meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

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 amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

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

d Income

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

Income from 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.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Notes to the accounts for the year ended 30 April 2022 (continued)

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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.

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

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

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Notes to the accounts for the year ended 30 April 2022 (continued)

j Fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold land	not depreciated
Freehold buildings	written down to residual value over 50 years
Fixtures and fittings	Greenenergy equipment if written off over a period of 20 years.
	Other equipment is written off over 5 years

k Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l 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.

m 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.

n 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.

o 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the accounts for the year ended 30 April 2022 (continued)

p Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Global Footsteps

Notes to the accounts for the year ended 30 April 2022 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Grant and donations	8,260	5,000	13,260	1,406	5,316	6,722
Total	8,260	5,000	13,260	1,406	5,316	6,722

4 Income from other trading activities

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Food/loose sales	21,821	-	21,821	66,830	1,380	68,210
Rent	4,397	-	4,397	-	-	-
Total	26,218	-	26,218	66,830	1,380	68,210

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

5 Cost of raising funds

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
Café and shop costs	20,824	-	20,824	53,650	-	53,650
Staff costs	-	-	-	20,627	-	20,627
Premises costs	3,145	-	3,145	5,865	-	5,865
Total	23,969	-	23,969	80,142	-	80,142

Notes to the accounts for the year ended 30 April 2022 (continued)

6 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Donation to Aniga Women	1,815	2,050
Donations to sustainable agriculture	-	2,500
Other donations	-	150
Other costs	1,694	700
Premises costs	3,145	-
Accountancy and independent exam	854	840
	<hr/>	<hr/>
	7,508	6,240
	<hr/>	<hr/>
Restricted expenditure	266	4,550
Unrestricted expenditure	7,242	1,690
	<hr/>	<hr/>
	7,508	6,240
	<hr/>	<hr/>

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	4,644	4,817
Accountancy	864	720
Independent examiner's fee	820	720
	<hr/>	<hr/>

8 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	-	20,043
Pension costs	-	584
	<hr/>	<hr/>
	-	20,627
	<hr/>	<hr/>

Notes to the accounts for the year ended 30 April 2022 (continued)

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was nil (2021: 1).

The average full time equivalent number of staff employed during the period was nil (2021: 1).

The key management personnel of the charity comprise the trustees and the shop manager. The total employee benefits of the key management personnel of the charity were nil (2021: £20,627).

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No members of the management committee received travel and subsistence expenses during the year (2021:£nil).

Aggregate donations from related parties were £nil (2021: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

Until 30 June 2021, the charity operated the Foodloose wholefood shop. From 1 July, operations of the shop were transferred to the Foodloose Community Benefit Society to trade in its own right. Stock and equipment worth £11,305 were sold to the community benefit society on credit terms. The amount outstanding from the Foodloose community benefit society to Global Footsteps is to be repaid at £500 per month. At the end of the accounting period, there was a balance of £3,850 owed by Foodloose to Global Footsteps. During the accounting period, Foodloose used the Global Footsteps bank account for all transactions. All Foodloose transactions were accounted for seperately and do not appear in these accounts.

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Global Footsteps

Notes to the accounts for the year ended 30 April 2022 (continued)

11 Fixed assets: tangible assets

	Land & buildings £	Plant & machinery	Equipment £	Total £
Cost				
At 1 May 2021	248,579	2,760	35,000	286,339
Additions	-	-	-	-
Disposals	-	-	(1,380)	(1,380)
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2022	248,579	2,760	33,620	284,959
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation				
At 1 May 2021	26,183	345	19,500	46,028
Charge for the year	2,972	1,500	173	4,645
Disposals	-	-	(173)	(173)
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2022	29,155	1,845	19,500	50,500
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value				
At 30 April 2022	219,424	915	14,120	234,459
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2021	222,396	2,415	15,500	240,311
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12 Debtors

	2022 £	2021 £
Prepayments and accrued income	1,816	317
Owed by related party	3,850	-
	<hr/>	<hr/>
	5,666	317
	<hr/> <hr/>	<hr/> <hr/>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	397
Accruals	984	934
VAT	1,839	299
Taxation and social security costs	-	46
	<hr/>	<hr/>
	2,823	1,676
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 30 April 2022 (continued)

14 Analysis of movements in restricted funds

	Balance at 1 May 2021 £	Income £	Expenditure £	Transfers £	Balance at 30 April 2022 £
The Quaker Trust	500	5,000	-	-	5,500
Aniga donations	266	-	(266)	-	-
Total	766	5,000	(266)	-	5,500

The CBC fund was spent on fixed assets for the shop which were transferred to an the unrestricted designated fixed asset fund.

Comparative period

	Balance at 1 May 2020 £	Income £	Expenditure £	Transfers £	Balance at 30 April 2021 £
The Quaker Trust	-	3,000	(2,500)	-	500
CBC	-	1,380	-	(1,380)	-
Aniga donations	-	2,316	(2,050)	-	266
Total	-	6,696	(4,550)	(1,380)	766

Name of restricted fund	Description, nature and purposes of the fund
Aniga Project	Public donations to the Agina Women's Community organisation
The Quaker Trust	Funds received towards the sustainable agriculture project
CBC	Funding received to update till system in Foodloose shop

Global Footsteps

Notes to the accounts for the year ended 30 April 2022 (continued)

15 Analysis of movement in unrestricted funds

	Balance at 1 May 2021 £	Income £	Expenditure £	Transfers £	As at 30 April 2022 £
General fund	31,091	34,478	(26,567)	1,208	40,210
Designated funds - fixed assets	240,312	-	(4,644)	(1,208)	234,460
	<u>271,403</u>	<u>34,478</u>	<u>(31,211)</u>	<u>-</u>	<u>274,670</u>

Comparative period

	Balance at 1 May 2020 £	Income £	Expenditure £	Transfers £	As at 30 April 2021 £
General fund	41,130	68,356	(77,015)	(1,380)	31,091
Fixed assets	242,369	-	(4,817)	2,760	240,312
	<u>283,499</u>	<u>68,356</u>	<u>(81,832)</u>	<u>1,380</u>	<u>271,403</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Designated funds - Fixed assets	The fixed assets and building are essential for the future operation of the charity and so are excluded from free reserves.

Notes to the accounts for the year ended 30 April 2022 (continued)

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	-	234,460	-	234,459
Net current assets/(liabilities)	40,210	-	5,500	45,711
	<hr/>	<hr/>	<hr/>	<hr/>
Total	40,210	234,460	5,500	280,170
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Comparative period</i>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2021 £</i>
<i>Tangible fixed assets</i>	-	240,312	-	240,311
<i>Net current assets/(liabilities)</i>	31,092	-	766	31,858
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	31,092	240,312	766	272,169
	<hr/>	<hr/>	<hr/>	<hr/>