

Global Footsteps
16 Portland Street, Cheltenham.

Report and Financial Statements
for the year ending April 30, 2023

Charity number: 293357
Company number: 1973089

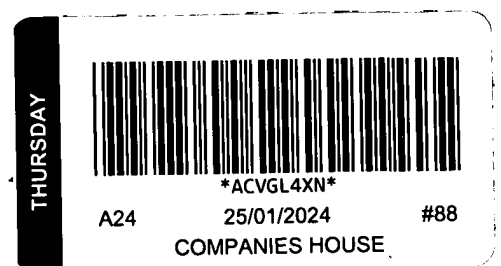


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Reference and administrative information

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

Kate Adderley, Third Sector Accountancy,
Holyoake house, Hanover Street, Manchester M60 0AS

Global Footsteps Trustees' Report 2022/2023.

Introduction

This year the charity made significant progress with our major project "Farming for the Future" with our partners the Aniga Women's Community Based Organisation in Kisumu, Kenya as well as continuing work locally to heighten awareness of environmental and climate justice issues. The Quakers have been very supportive of this initiative.

Foodloose Community Benefit Society continued as our tenants up to December 2022 and as you will see from the accounts their 80% payment to utilities and rent helped our finances in the first half of the year. FoodLoose are now based in Grosvenor Terrace nearer the town centre.

We continue to have concerns about the building which requires constant maintenance and has drawbacks for use as it is not disability user friendly. With the departure of Foodloose we will be looking into the viability of users producing income whether by rental, charges to users or a sale of the property. We did have an opportunistic break in in June 2022 which incurred damage to the front door and a theft of Foodloose scales.

It is worth reminding everyone that we are now registered with "Give as You Live", which automatically passes a donation to Global Footsteps if you buy goods from certain shops. We are also registered with the Cheltenham Lottery. We are fortunate to have regular monthly funding from a donor through the Charities Aid Foundation.

We have progressed with the objectives outlined in our strategic plan and overall, we have kept the charity on a sound basis and are optimistic for the future 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 pursue the elements of sustainability. This is demonstrated by the "Farming for the Future" project in Kenya and our previous support for Foodloose..

The Charity was set up in 1985 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 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 believe objectives are 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 2022 – 2023

The main objectives in the past year, are described below:

a. Aniga Projects

The Farming for the Future project is the main focus of the charity. The financial year began with a continuation of fundraising and awareness raising efforts, with the message that this is a climate justice project, supporting those who have contributed the least to climate breakdown, but are on the front line of its effects. The main contributor to funds was, for the third year running, Quaker Peace and Social Witness, with another £5,000. So by the end of 2022 we had raised enough to fund the first year of the project, and it began in January 2023.

In the first few months it achieved the following:

- Baseline survey, community mobilisation, awareness raising.
- Vine multiplication site and demo farm established - Shade nets and irrigation bought and erected, and 3,000 vines planted;
- 10 decentralised sweet potato multipliers identified
- Small holder farmers identified, trained and vines distributed
- Stakeholders’ meeting to review progress and address challenges collaboratively.
- Training community groups on sweet potatoes benefits, pest /diseases control
- Nutrition Education - households trained on the nutritional benefits of OFSP
- Field Officers –employed and trained

As the project was starting, we were assisted by an intern from the University of Gloucestershire, who did some analysis of the baseline study, interviewed Benter Ndeda, the co-ordinator of the project, and identified some potential funders.

We continue to be in regular touch with Benter, who sends reports, photos and evidence of expenditure. We are confident that the project is in good hands and that the resilience and vision of the Aniga Women will help them to overcome any obstacles.

b. FoodLoose

As already mentioned Foodloose is a separate Community Benefit Society and our relationship during the first part of the year was one of Landlord and Tenant. As tenant they paid a monthly rental, plus 80% of utilities Payment for utilities of £240 and rental payments of £900 started from January 2022 and ended November 2022...

During the year 2022-2023, Foodloose contributed rental of £9,197.

c. Links with other organisations

We continued to use our dedicated Zoom account to facilitate internal meetings, but also enabled some inter-agency virtual gatherings.

We have maintained contact with the Weihai Link, Cheltenham's longstanding Chinese friendship group. Global Footsteps participated in the monthly meetings of the Voluntary Community Support Service, a collection of local voluntary groups. We engage with other local groups with similar objectives and have participated in the environment Symposium at Rendcomb College, From the Ground Up and the Midsummer Fiesta events in Cheltenham.

Local environment initiatives have moved forward in collaboration with Vision 21, Cheltenham Zero, 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. There is considerable activity locally to address the issues raised by food poverty. Global Footsteps is supportive of these initiatives

d. Use of the building

In Autumn 2022 we encouraged a variety of groups and activities to have use of the building free of charge for a variety of public events. This was in the hope of raising awareness of Global Footsteps locally, encouraging collaborative working with local groups, and show that the building was available for use for ongoing events and meetings, at a time when the FoodLoose tenancy was coming to an end. For a period of 6 weeks the first floor was in use several times a week for a variety of workshops, drop-ins and talks all demonstrating sustainable living and connections within the community.

We have 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 and produce income for the charity.

Portland Street is an old building that does require regular maintenance. Its design means that it does not provide suitable access for those users with disabilities. We did refer to Barnwood

Trust for a view on this which confirmed our thoughts. Despite drawbacks we have been able to attract users for a modest usage charge that helps to meet our maintenance costs. The building can be used as an office on the top floor and as a meeting space in the Dennis Mitchell room and the ground floor. It is 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 inspections have been conducted by A&E Fire & Security Trustees, volunteers and those using the premises receive training in health and safety aspects. We have had a smart meter installed by Ecotricity. All electrical portable appliances in the building are annually PAT tested. We purchased a coffee machine in 2022 as part of service to users of the building.

e. Social Media

We have increased 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 and Slack 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.

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

f. Strategic Planning

During the year 2022-2023, we progressed our 3 year strategic plan that was agreed in 2022. We continued this work in this financial year taking into account the fact that FoodLoose will become a separate entity and will no longer produce income for the charity.

g. Other Activities during the year

Events from May 2022 – April 2023.

| | |
|--|-----------------------|
| Trustee Meetings | Every month normally. |
| Talk on Composting | November 2022 |
| Eco Tours of the building demonstrating renewable energy | October 2022 |
| Midsummer Fiesta in Cheltenham | July 2022 |
| Ground Up Festival | February 2023 |
| Environmental Symposium at Rendcomb College | February 2023 |

| | |
|--|---------|
| Global Footsteps participated in the meetings of the Voluntary Community Support Service, a collection of local voluntary groups | Ongoing |
|--|---------|

Alison continued contact 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, and 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.

Has the Charity met its objectives for the past year?

The Charity has carried out the objectives as stated in sections a - g (see 'Aims & Objectives' paragraph above).

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

The revised vision, mission, values and action plan were discussed with members and the key parts of the plan approved at the last AGM..

b. Aniga Projects

The main development in the coming year will be raising the funds to support the implementation of Part 2 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.

c. Links with other like-minded organisations

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, Cheltenham Zero, Foodloose, Vision 21 and University of Gloucestershire.

d. Use of the Building

In the past year we encouraged the use of Portland Street by charities and organisations with similar objectives to ours and have attracted several organisations who have hired part of the building to hold their own meetings. We hope to introduce "drop-in" events to raise awareness of various sustainability issues and practical solutions.

There will continue to be a need for remedial work to be carried out on the building, namely the rendering on the parapet in the roof. We have installed a key safe to allow easier access to the building.

e. 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 year by improving the website, adding blogs on topics relevant to our objectives. For example, items relating to sustainability, green initiatives, facts supporting UN goals etc. Contributions are included under the contributors' own name and there will be 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.

We continue to provide guidance on other aspects of sustainability as part of the recognition of the effects of climate change.

The Charity continues to provide volunteering opportunities that includes involvement with our Kenyan projects and the work of Global Footsteps in general. We continue to have support from the University of Gloucestershire with our Kenyan project where several students have already been involved. This use of volunteers is regularly reviewed by the trustees, to ensure we meet legal requirements for 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 has produced income for Global Footsteps in the financial year under review.

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 dissolved.

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 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.

Finances

The Statement of Financial Activities shows a small surplus for the year of £893.

Global Footsteps income was £27,867, and after donations to the Aniga project of £14,733 and further expenses incurred in running the charity, showed a net surplus of £893.

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. The amount in unrestricted reserves as at 30 April 2023 was £276,063 of which £229,712 were held in the fixed assets designated fund and £46,351 were held for general purposes.

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 operation.

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.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 24 / 01 / 2024 and signed on their behalf by



Robert Grey, Chair of Global Footsteps

Global Footsteps

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 2023 set out on pages 13 to 24.

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.



24 / 01 / 2024

Kate Adderley, CA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Global Footsteps
Statement of Financial Activities
for the year ended 30 April 2023

| | Note | Unrestricted funds £ | Restricted funds £ | Total funds 2023 £ | Unrestricted funds £ | Restricted funds £ | Total funds 2022 £ |
|--|------|----------------------------|--------------------------|--------------------------|----------------------------|--------------------------|--------------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | 8,902 | 5,000 | 13,902 | 8,260 | 5,000 | 13,260 |
| Charitable activities | 4 | 9,197 | - | 9,197 | 4,397 | - | 4,397 |
| Other trading activities | 5 | - | - | - | 21,821 | - | 21,821 |
| Other Income | 6 | 4,768 | - | 4,768 | - | - | - |
| Total Income | | 22,867 | 5,000 | 27,867 | 34,478 | 5,000 | 39,478 |
| Expenditure on: | | | | | | | |
| Raising funds | 7 | 6,586 | - | 6,586 | 23,969 | - | 23,969 |
| Charitable activities | 8 | 14,888 | 5,500 | 20,388 | 7,242 | 266 | 7,508 |
| Total expenditure | | 21,474 | 5,500 | 26,974 | 31,211 | 266 | 31,477 |
| Net income/(expenditure) for the year | 9 | 1,393 | (500) | 893 | 3,267 | 4,734 | 8,001 |
| Transfer between funds | | - | - | - | - | - | - |
| Net movement in funds for the year | | 1,393 | (500) | 893 | 3,267 | 4,734 | 8,001 |
| Reconciliation of funds | | | | | | | |
| Total funds brought forward | | 274,670 | 5,500 | 280,170 | 271,403 | 766 | 272,169 |
| Total funds carried forward | | 276,063 | 5,000 | 281,063 | 274,670 | 5,500 | 280,170 |

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 2023

| | Note | 2023 | 2022 |
|--|------|----------------|----------------|
| | | £ | £ |
| Fixed assets | | | |
| Tangible assets | 13 | 229,710 | 234,459 |
| Total fixed assets | | 229,710 | 234,459 |
| Current assets | | | |
| Debtors | 14 | 1,773 | 5,666 |
| Cash at bank and in hand | | 50,584 | 42,868 |
| Total current assets | | 52,357 | 48,534 |
| Liabilities | | | |
| Creditors: amounts falling due in less than one year | 15 | (1,004) | (2,823) |
| Net current assets | | 51,353 | 45,711 |
| Total assets less current liabilities | | 281,063 | 280,170 |
| Net assets | | 281,063 | 280,170 |
| The funds of the charity: | | | |
| Restricted income funds | 16 | 5,000 | 5,500 |
| Unrestricted income funds | 17 | 276,063 | 274,670 |
| Total charity funds | | 281,063 | 280,170 |

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 15 to 24 form part of these accounts.

Approved by the trustees on 24 / 01 / 2024 and signed on their behalf by:



Robert Grey, Chair of Trustees

Notes to the accounts for the year ended 30 April 2023

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 2023 (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 2023 (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 2023 (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 3.

Global Footsteps

Notes to the accounts for the year ended 30 April 2023 (continued)

3 Income from donations and legacies

| | Unrestricted £ | Restricted £ | Total 2023 £ | Unrestricted £ | Restricted £ | Total 2022 £ |
|---------------------|-------------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| Grant and donations | 8,902 | 5,000 | 13,902 | 8,260 | 5,000 | 13,260 |
| Total | 8,902 | 5,000 | 13,902 | 8,260 | 5,000 | 13,260 |

4 Income from charitable activities

| | Unrestricted £ | Restricted £ | Total 2023 £ | Unrestricted £ | Restricted £ | Total 2022 £ |
|--------------|-------------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| Rent | 9,197 | - | 9,197 | 4,397 | - | 4,397 |
| Total | 9,197 | - | 9,197 | 4,397 | - | 4,397 |

5 Income from other trading activities

| | Unrestricted £ | Restricted £ | Total 2023 £ | Unrestricted £ | Restricted £ | Total 2022 £ |
|-----------------|-------------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| Foodloose sales | - | - | - | 21,821 | - | 21,821 |
| | - | - | - | 21,821 | - | 21,821 |

6 Other income

| | | | | | | |
|----------------------|-------|---|-------|---|---|---|
| Miscellaneous income | 4,549 | - | 4,549 | - | - | - |
| Investment income | 219 | - | 219 | - | - | - |
| | 4,768 | - | 4,768 | - | - | - |

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

7 Cost of raising funds

| | Unrestricted £ | Restricted £ | 2023 £ | Unrestricted £ | Restricted £ | 2022 £ |
|---------------------|-------------------|-----------------|-----------|-------------------|-----------------|-----------|
| Café and shop costs | 2,372 | - | 2,372 | 20,824 | - | 20,824 |
| Premises costs | 4,214 | - | 4,214 | 3,145 | - | 3,145 |
| | 6,586 | - | 6,586 | 23,969 | - | 23,969 |

Notes to the accounts for the year ended 30 April 2023 (continued)

8 Analysis of expenditure on charitable activities

| | Total 2023 £ | Total 2022 £ |
|--------------------------------------|-----------------|-----------------|
| Donation to Aniga Women | - | 1,815 |
| Donations to sustainable agriculture | 14,733 | - |
| Other costs | 217 | 1,694 |
| Premises costs | 4,214 | 3,145 |
| Accountancy and independent exam | 1,224 | 854 |
| | <hr/> | <hr/> |
| | 20,388 | 7,508 |
| | <hr/> | <hr/> |
| Restricted expenditure | 5,500 | 266 |
| Unrestricted expenditure | 14,888 | 7,242 |
| | <hr/> | <hr/> |
| | 20,388 | 7,508 |
| | <hr/> | <hr/> |

9 Net income/(expenditure) for the year

| | | |
|--|-----------|-----------|
| This is stated after charging/(crediting): | 2023 £ | 2022 £ |
| Depreciation | 4,749 | 4,644 |
| Accountancy | 384 | 864 |
| Independent examiner's fee | 840 | 820 |
| | <hr/> | <hr/> |

10 Staff costs

The average number of staff employed during the period was nil (2022: nil).

11 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 (2022: Nil).

No members of the management committee received travel and subsistence expenses during the year (2022: £nil).

Aggregate donations from related parties were £nil (2022: £nil).

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

Notes to the accounts for the year ended 30 April 2023 (continued)

Trustee remuneration and expenses, and related party transactions continued

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 (2022: nil).

12 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.

13 Fixed assets: tangible assets

| | Land & buildings £ | Plant & machinery | Equipment £ | Total £ |
|-----------------------|--------------------------|----------------------|----------------|----------------|
| Cost | | | | |
| At 1 May 2022 | 248,579 | 2,760 | 33,620 | 284,959 |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| | <u>248,579</u> | <u>2,760</u> | <u>33,620</u> | <u>284,959</u> |
| At 30 April 2023 | 248,579 | 2,760 | 33,620 | 284,959 |
| Depreciation | | | | |
| At 1 May 2022 | 29,155 | 1,845 | 19,500 | 50,500 |
| Charge for the year | 2,972 | 552 | 1,225 | 4,749 |
| Disposals | - | - | - | - |
| | <u>32,127</u> | <u>2,397</u> | <u>20,725</u> | <u>55,249</u> |
| At 30 April 2023 | 32,127 | 2,397 | 20,725 | 55,249 |
| Net book value | | | | |
| At 30 April 2023 | <u>216,452</u> | <u>363</u> | <u>12,895</u> | <u>229,710</u> |
| At 30 April 2022 | <u>219,424</u> | <u>915</u> | <u>14,120</u> | <u>234,459</u> |

14 Debtors

| | 2023 £ | 2022 £ |
|--------------------------------|--------------|--------------|
| Trade debtors | 180 | - |
| Prepayments and accrued income | 1,593 | 1,816 |
| Owed by related party | - | 3,850 |
| | <u>1,773</u> | <u>5,666</u> |

15 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|-----------------|--------------|--------------|
| Trade creditors | 20 | - |
| Accruals | 984 | 984 |
| VAT | - | 1,839 |
| | <u>1,004</u> | <u>2,823</u> |

16 Analysis of movements in restricted funds

| | Balance at 1 May 2022 £ | Income £ | Expenditure £ | Transfers £ | Balance at 30 April 2023 £ |
|------------------|-------------------------------|--------------|------------------|----------------|----------------------------------|
| The Quaker Trust | 5,500 | 5,000 | (5,500) | - | 5,000 |
| Total | <u>5,500</u> | <u>5,000</u> | <u>(5,500)</u> | <u>-</u> | <u>5,000</u> |

Comparative period

| | 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 | <u>766</u> | <u>5,000</u> | <u>(266)</u> | <u>-</u> | <u>5,500</u> |

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 |

Notes to the accounts for the year ended 30 April 2023 (continued)

17 Analysis of movement in unrestricted funds

| | Balance at 1 May 2022 £ | Income £ | Expenditure £ | Transfers £ | As at 30 April 2023 £ |
|---------------------------------|-------------------------------|---------------|------------------|----------------|-----------------------------|
| General fund | 40,210 | 22,867 | (16,726) | - | 46,351 |
| Designated funds - fixed assets | 234,460 | - | (4,748) | - | 229,712 |
| | <u>274,670</u> | <u>22,867</u> | <u>(21,474)</u> | <u>-</u> | <u>276,063</u> |
| <i>Comparative period</i> | | | | | |
| | 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 |
| 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> |

Name of
unrestricted fund

Description, nature and purposes of the fund

General fund
Designated
funds - Fixed
assets

The free reserves after allowing for all designated funds

The fixed assets and building are essential for the future operation of the charity and so are excluded from free reserves.

Global Footsteps

Notes to the accounts for the year ended 30 April 2023 (continued)

18 Analysis of net assets between funds

| | General fund £ | Designated funds £ | Restricted funds £ | Total 2023 £ |
|----------------------------------|----------------------|--------------------------|--------------------------|-----------------|
| Tangible fixed assets | - | 229,712 | - | 229,710 |
| Net current assets/(liabilities) | 46,353 | - | 5,000 | 51,353 |
| | | | | |
| Total | 46,353 | 229,712 | 5,000 | 281,063 |
| | | | | |
| <i>Comparative period</i> | | | | |
| | 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 |
| | | | | |
| Total | 40,210 | 234,460 | 5,500 | 280,170 |