

**The Barefoot Project**  
**(A company limited by guarantee)**

**Trustee's report and financial statements**

**for the year ended 31 March 2016**

Charity number: 1062887  
Company number: 3245163

# **The Barefoot Project**

## **(A company limited by guarantee)**

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**The Barefoot Project**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 1062887

**Company registration number** 3245163

**Business address** The SPACE Centre  
2 Hornchurch Lane  
Ernesettle  
Plymouth  
PL5 2TH

**Registered office** 2 Hornchurch Lane  
Ernesettle  
Plymouth  
Devon  
PL5 2TH

|                 |                       |                           |
|-----------------|-----------------------|---------------------------|
| <b>Trustees</b> | Mr B Ward             | Chair                     |
|                 | Mrs A Alao            | Resigned 7 September 2016 |
|                 | Mrs F Hatherley-Edwin | Secretary                 |
|                 | Mr A Higginson        |                           |
|                 | Mr A Lemin            | Resigned 7 September 2016 |
|                 | Mrs F Sheaff          |                           |

Mr N Taylor

**Accountants** Wills Accountants Limited  
2 Endeavour House  
Parkway Court  
Longbridge Road  
Plymouth  
PL6 8LR

**Bankers** Co-operative Bank Plc  
160 Armada Way  
Plymouth  
PL1 1LF

## **The Barefoot Project (A company limited by guarantee)**

### **Report of the trustee (incorporating the director's report) for the year ended 31 March 2016**

The trustee presents her report and the financial statements for the year ended 31 March 2016. The trustees, who are also directors of The Barefoot Project for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

##### *Governing document*

The Barefoot Project ("Barefoot") is a registered charity, number 1062887, and is a company limited by guarantee having no share capital. The members' liability is limited, in the event of the company being wound up, to £1. The company was formed on 3 September 1996, company registration number 3245163. Under the provisions of section 60 of the Companies Act 2006, the company is entitled to omit the word 'limited' from its name.

The charity was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles the Trustees are eligible to vote at the AGM to appoint and re-appoint Trustees.

##### *Appointment of trustees*

All directors of the company are also trustees of Barefoot.

The Board has power to appoint trustees as it considers fit to do so.

##### *Trustee Training and Induction*

This is carried out by the chair and experienced trustees, supported by the Director and Finance Co-ordinator, over a short period of time. It covers duties of a trustee, legal responsibilities and the nature of Barefoot as a registered charity.

##### *Organisation*

The Board continues to meet regularly with good attendance. No new members joined the Board. The Reaching Community funding allowed the two Barefoot management/admin staff hours to continue as 2.5 days per week and the total staff to be maintained at 5, with a Professional Youth Worker and 2 Senior Support Workers employed for 20hrs, 16hrs and 13hrs per week respectively. In October 2015 Barefoot was forced to review its continued location at the University of St Mark and St John following new arrangements being proposed that would, for the first time in 16 years, levy charges for rent, utilities and equipment. The charity was subsequently offered a vacant second rented office in the Ernesettle SPACE Centre and decided to move, bringing the charity together in one location. Following the YMCA's decision to relinquish the tenancy of the SPACE Centre Barefoot also took on the rental of an additional room, and now rents, at a subsidised rate, the Barefoot office, a youth work office and a youth room at the SPACE Centre directly from Plymouth Community Homes, paying utility charges and rates.

## **The Barefoot Project (A company limited by guarantee)**

### **Report of the trustee (incorporating the director's report) for the year ended 31 March 2016**

#### *Risk Management*

The charity has reviewed the risks to which it is exposed. The major risk is financial. The Board and staff have monitored and reviewed Barefoot's financial situation during the course of the year but the financial situation continues to be stabilised and secured by the 3 year Reaching Communities grant that commenced in April 2014. However, we are aware that the current Reaching Communities grant will need to be replaced when it ends in March 2017. During the course of the 2015/16 year we were successful in applications for:

- Santander Foundation £2,500

During the same period we also received donations from the following:

- Plymouth Community Homes £500
- Leadbitter PLC £500
- Give a Car £30.40

#### *Public Benefit*

We note the commission's guidance on public benefit, including the guidance on public benefit and fee charging. Barefoot relies on grant and project income to fund its activities.

In developing its programme of activities Barefoot aims to work in wards of Plymouth (and particularly Ernesettle at present) with high levels of deprivation and general lack of aspiration and achievement. Nearly one in three people live in areas in the city which are among the 20% most deprived in England.

Much of this work features collaborative partnerships with a range of organisations. In this way Barefoot makes a significant contribution through social and cultural activities to national, regional and local imperatives including:

- Encouraging participation in positive activity and learning by under-represented groups
- Empowering individuals
- Promoting social cohesion
- Developing physical and mental capacity with consequent benefits on individuals' health and well-being
- Developing individuals' confidence, self-esteem, aspirations, entrepreneurship and innovation
- Contributing to higher levels of achievement for young people

A summary of the range of activities undertaken by Barefoot is included in the following sections.

#### **Objectives and activities**

The principal objectives of Barefoot remain in the form revised in 2012/13, but with significant emphasis placed on the three outcome areas that form the basis of our Reaching Communities grant. The charity continues the process of researching the diversification of its sources of income to meet the challenges faced by small charities.

2015/16 has been another busy, challenging but very successful year for Barefoot.

## **The Barefoot Project (A company limited by guarantee)**

### **Report of the trustee (incorporating the director's report) for the year ended 31 March 2016**

In 2015/16 we consolidated our weekly programme of youth work in Ernesettle, adding a third Wednesday session in late 2015 to accommodate increasing numbers and an additional, temporary session on Thursdays for young people interested in making music, the latter in collaboration with new partners Live Wire in Cornwall. Another new partner, Plymouth Sports Charity, provided coaching for our Spring young men's group's non-contact boxing/healthy eating project. To help educate young people about alcohol abuse, we hosted vetted speakers from Alcoholics Anonymous during the Winter, giving young people the opportunity to speak to those who have experienced the detrimental effects. Throughout the year young women identified by youth workers as having a need for respite have been referred on to "CHICKS" to engage in a group residential with other young people from the southwest.

Our sexual health education provision is now registered with the Eddystone Trust as a SAFE, young person-friendly service and the number of young people seeking Chlamydia screening steadily rose. 79 young people accessed the project for sexual advice and support during the year. Early in 2015 our first young women's group organised their own Dartmoor residential and their successors organised our first charity fund-raising project at the end of the year for children living at Plymouth's Womens' Refuge.

Our dance group, led by Exim, were invited to perform at a number of regional events following their summer 2015 participation in the national U-Dance Festival and, with media work now integrated into youth sessions, Fotonow started taking a group of young people through Bronze Arts Award accreditation. Young people also drew up their own programme of summer activities in 2015 and planned and ran activities at the community Fun Day. Football on Friday evenings continued to be supported by Plymouth Sports Development and Devon FA. Easter and summer activities included horse riding on Dartmoor, kayaking at Mount Batten and diving.

During the year 'word of mouth' and personal introductions by current members, including those influencing their siblings, became increasingly important in raising awareness and recruitment. Whilst young people, particularly 'new recruits', may have presented with low self-esteem or challenging behaviour last year, in 2015/16 the youth work team has seen dramatic changes in attitudes to workers, leading to further developments in the positive relationships that have raised self-esteem.

The SPACE partnership (Barefoot and PCH, YMCA and PCC Youth Service) continued to meet as a steering group to support SPACE Shot and other SPACE initiatives. Barefoot also worked very closely with PCC Youth Service in 2015/16 but additionally engaged a youth consultant to support our youth team's professional development as cuts during this period severely reduced Plymouth Youth Service's capacity.

As well as the partnerships with Exim, Fotonow, Devon FA and Plymouth Sports Development mentioned above we also engaged with another locally active Reaching Communities project 'Active Neighbourhoods' prior to their environmental and community engagement work commencing in Ernesettle in April 2016. We also continued to establish strong links with the primary school (Ernesettle Community School) and two nearest secondary schools (MAP and Sir John Hunt) during the year, with youth workers attending events and assemblies.

Barefoot also continued to be a member of the Four Greens Community Economic Development Trust, covering Ernesettle, Honicknowle, Whiteleigh and Manadon and the HOPES partnership that covers a similar area.

## **The Barefoot Project** **(A company limited by guarantee)**

### **Report of the trustee (incorporating the director's report)** **for the year ended 31 March 2016**

#### **Achievements and performance**

##### *Achievements and performance*

Throughout the year 171 young people aged 11-19 accessed the youth sessions, activities and services offered by SPACE Shot. 'SPACE Shot' continued to attract a wide range of young people from the Ernesettle community with numbers of young people having registered as individual active members reaching 225 after 24 months and still rising. 156 young people achieved recorded or accredited outcomes over the last 12 months, awarded for a variety of reasons, such as engaging in new activities, or involvement in issue-based workshops such as drugs and alcohol abuse and sexual health education. 42 young people also volunteered for and supported local community events, including the Ernesettle Fun Day in September and the Community Christmas Fayre. 25 young people were also directly involved in organising community-focused activities, including charity fund-raising.

##### *Diversity/Equality*

Promoting equality and respecting diversity is at the core of our youth work activity. The SPACE Shot project has promoted cross-gender equal opportunities and used the platform of our young women and young men's groups to develop respect, build aspirations and foster attitudes that mitigate against objectification, stereotyping and prejudice.

#### **Financial review**

##### *Funding*

2015/16 was the second year of our 3-year Big Lottery Reaching Communities grant of £327,000. Barefoot continued to receive very generous in-kind sponsorship (estimated at £11,000 per year) from UCP Marjon, including office space and equipment up to October 2015 when we moved our operation fully to the SPACE Centre in Ernesettle.

Total income for the year was £115,263 (2015 - £135,395).

The net incoming resources for the year amounted to a deficit of £5,628 (2015 - surplus movement of £22,110) and the general (unrestricted funds) reserves stand at £19,055 (2015 - £17,949) with £9,062 (2015 - £15,796) restricted funds carried forward.

##### *Reserves Policy*

Due to financial pressures Barefoot increasingly had to draw on its reserves to survive during the period 2011-13. Thus only very limited reserves have been maintained to pursue its objectives. Although our Reaching Communities grant is providing financial stability for three years, it is largely composed of restricted funds, thus still limiting the growth of a reserve for the charity. Barefoot continued to enjoy in-kind support from the University of St Mark and St John until October 2015.

The trustees are conscious that their ability to accumulate unrestricted reserves is limited by the nature of the work that they do, which, as it is primarily funded by trust and funds and any (potential) contract income from government, health and local authority sector, requires that that income is spent wholly on achieving the aims of the charity.

##### *Designated reserves*

The Trustees have established a level of free unrestricted reserves that the charity requires to bridge funding gaps to enable the charity to continue the current activities for a period of at least 6 months. The Trustees consider that the ideal current level of "designated" reserves for this purpose should be £30,000.

The Trustees recognised that in the light of reduced funding the unrestricted reserves that the charity had designated to bridge funding gaps has had to be utilised for this purpose in recent years.

The unrestricted reserves at 31 March 2016 were £19,055 (2015 - £17,949) of which £19,000 (2015: £17,000) has been designated to bridge the funding gap.

## **The Barefoot Project (A company limited by guarantee)**

### **Report of the trustee (incorporating the director's report) for the year ended 31 March 2016**

#### *Restricted funds*

The restricted fund is dominated by the SPACE Shot project. Restricted project funding refers to agreed sums that funders have given to spend on specific project activities and elements, and the income is ring-fenced for that project.

The restricted fund carried forward is £9,062 (2015 - £15,796).

#### *Change in accounting policy*

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005, which has since been withdrawn.

#### **Plans for future periods**

Barefoot is an organisation that has achieved financial stability (albeit for one more year at present) and has successfully shifted the focus of its work and become an important partner in youth and community provision in the City. The ambition is to build on this to establish an even firmer financial foundation for the charity whilst not losing sight of its wealth of experience in the fields of the Arts and young people. In the coming year we will be continuing to consolidate and develop the Big Lottery-funded SPACE Shot youth project in Ernesettle, but will also be devoting a great deal of management time to making an application for Reaching Communities continuation funding to maintain and develop our provision beyond March 2017. We shall also continue to look towards sustainable ways in which we can maintain this provision in the longer term. Barefoot will also continue to be alert to areas of need that we can successfully address within our youth work and youth/community arts work, specifically a clear need for Play provision for 5-10 year olds in the Ernesettle area.

**The Barefoot Project**  
**(A company limited by guarantee)**

**Report of the trustee (incorporating the director's report)**  
**for the year ended 31 March 2016**

**Statement of trustees' responsibilities**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

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


The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



Mrs F Hatherley-Edwin  
**Secretary**

Dated 14 December 2016

**The Barefoot Project**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of The Barefoot Project.**

I report on the accounts of The Barefoot Project for the year ended 31 March 2016 set out on pages 2 to 19.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. It is our responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

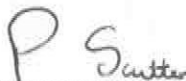
**Basis of independent examiner's statement**

My examination was carried out in accordance with the 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 you as 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:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Philip Soutter

FCCA ATT

Independent examiner

Wills Accountants Ltd

Chartered Certified Accountants

2 Endeavour House

Parkway Court

Longbridge Road

PL6 8LR

Dated: 14 December 2016

**The Barefoot Project**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2016**

|                                    | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | 2016<br>Total<br>£ | 2015<br>Total<br>£ |
|------------------------------------|-------|-------------------------|-----------------------|--------------------|--------------------|
| <b>Incoming resources</b>          |       |                         |                       |                    |                    |
| Income and endowments from:        |       |                         |                       |                    |                    |
| Donations and legacies             | 2     | 30                      | 500                   | 530                | -                  |
| Other trading activities           | 3     | -                       | -                     | -                  | 3,098              |
| Investment income                  | 4     | 34                      | -                     | 34                 | 68                 |
| Charitable activities              | 5     | 2,550                   | 112,149               | 114,699            | 132,229            |
| <b>Total income and endowments</b> |       | <u>2,614</u>            | <u>112,649</u>        | <u>115,263</u>     | <u>135,395</u>     |
| <b>Expenditure on:</b>             |       |                         |                       |                    |                    |
| Charitable activities              | 6     | 749                     | 118,335               | 119,084            | 111,504            |
| Governance costs                   | 7     | 1,198                   | 609                   | 1,807              | 1,781              |
| <b>Total expenditure</b>           |       | <u>1,947</u>            | <u>118,944</u>        | <u>120,891</u>     | <u>113,285</u>     |
| <b>Net income / (expenditure)</b>  |       | 667                     | (6,295)               | (5,628)            | 22,110             |
| Transfer between funds             |       | <u>439</u>              | <u>(439)</u>          | <u>-</u>           | <u>-</u>           |
| <b>Net movement in funds</b>       |       | 1,106                   | (6,734)               | (5,628)            | 22,110             |
| Total funds brought forward        |       | <u>17,949</u>           | <u>15,796</u>         | <u>33,745</u>      | <u>11,635</u>      |
| <b>Total funds carried forward</b> |       | <u>19,055</u>           | <u>9,062</u>          | <u>28,117</u>      | <u>33,745</u>      |

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 12 to 19 form an integral part of these financial statements.

**The Barefoot Project**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 31 March 2016**

|   | Notes | £              | 2016<br>£     | £              | 2015<br>£     |
|---|-------|----------------|---------------|----------------|---------------|
| <b>Fixed assets</b>                                   |       |                |               |                |               |
| Tangible assets                                       | 11    |                | 2,112         |                | 2,083         |
| <b>Current assets</b>                                 |       |                |               |                |               |
| Debtors   | 12    | 1,186          |               | 6,654          |               |
| Cash at bank and in hand                              |       | 26,036         |               | 26,088         |               |
|   |       | <u>27,222</u>  |               | <u>32,742</u>  |               |
| <b>Creditors: amounts falling due within one year</b> | 13    | <u>(1,217)</u> |               | <u>(1,080)</u> |               |
| <b>Net current assets</b>                             |       |                | <u>26,005</u> |                | <u>31,662</u> |
| <b>Net assets</b>                                     |       |                | <u>28,117</u> |                | <u>33,745</u> |
| <b>Funds</b>  | 14    |                |               |                |               |
| Restricted income funds                               |       |                | 9,062         |                | 15,796        |
| Unrestricted income funds                             |       |                | 19,055        |                | 17,949        |
| <b>Total funds</b>                                    |       |                | <u>28,117</u> |                | <u>33,745</u> |

The Balance Sheet continues on the following page.

The notes on pages 12 to 19 form an integral part of these financial statements.

**The Barefoot Project**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustee statements required by the Companies Act 2006**  
**for the year ended 31 March 2016**

In approving these financial statements as trustee of the company I hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2016.

(c) that I acknowledge my responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The financial statements were approved by the board and signed on its behalf by



**Mrs F Hatherley-Edwin**  
**Director**

**Dated: 14 December 2016**

**Registration number 03245163**

**The notes on pages 12 to 19 form an integral part of these financial statements.**

# **The Barefoot Project**

## **(A company limited by guarantee)**

### **Notes to financial statements**

#### **for the year ended 31 March 2016**

#### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### **1.1. Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

The accounts have been prepared in accordance with:

The Statement of recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

##### **1.2. Cashflow**

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

##### **1.3. Fund accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are those are to be used for specific purposes as prescribed by the donor. Expenditure that meet these criteria are charged to the fund, together with a fair allocation of management and support costs.

##### **1.4. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

## **The Barefoot Project**

### **(A company limited by guarantee)**

## **Notes to financial statements**

### **for the year ended 31 March 2016**

#### **1.5. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulations and good practice.

#### **1.6. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

|                                  |                      |
|----------------------------------|----------------------|
| Fixtures, fittings and equipment | 15% Reducing Balance |
|----------------------------------|----------------------|

#### **1.7. Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resources expended for which it is incurred.

#### **1.8. Change in accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005, which has since been withdrawn.

#### **1.9. Transition to FRS 102**

This is the first year that the Trust has presented its Financial Statements under FRS 102 and the Charities SORP based upon it.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was not required.

**The Barefoot Project**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2016**

**2. Donations and legacies**

|           | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2016<br>Total<br>£ | 2015<br>Total<br>£ |
|-----------|----------------------------|--------------------------|--------------------|--------------------|
| Donations | 30                         | 500                      | 530                | -                  |
|           | <u>30</u>                  | <u>500</u>               | <u>530</u>         | <u>-</u>           |

**3. Other trading activities**

|                         | 2016<br>Total<br>£ | 2015<br>Total<br>£ |
|-------------------------|--------------------|--------------------|
| Management fees charged | -                  | 3,098              |
|                         | <u>-</u>           | <u>3,098</u>       |

**4. Investment income**

|                          | Unrestricted<br>funds<br>£ | 2016<br>Total<br>£ | 2015<br>Total<br>£ |
|--------------------------|----------------------------|--------------------|--------------------|
| Bank interest receivable | 34                         | 34                 | 68                 |
|                          | <u>34</u>                  | <u>34</u>          | <u>68</u>          |

**5. Charitable activities**

|                                      | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2016<br>Total<br>£ | 2015<br>Total<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| UCP Marjon                           | -                          | -                        | -                  | 6,216              |
| Big Lottery Fund                     | 2,550                      | 108,204                  | 110,754            | 113,061            |
| Lloyds TSB Foundation                | -                          | -                        | -                  | 8,500              |
| Ernemetal - Plymouth Community Homes | -                          | 1,445                    | 1,445              | 387                |
| Community Development Foundation     | -                          | -                        | -                  | 4,065              |
| Santander - charitable giving        | -                          | 2,500                    | 2,500              | -                  |
|                                      | <u>2,550</u>               | <u>112,149</u>           | <u>114,699</u>     | <u>132,229</u>     |

Funding from the Big Lottery is restricted to certain projects. The Lottery Commission has the ability to recover any unspent funds.

**The Barefoot Project**  
(A company limited by guarantee)

**Notes to financial statements**  
**for the year ended 31 March 2016**

**6. Costs of charitable activities - by activity**

|                       | Christmas<br>Event 2014 | Ernesettle<br>Community<br>First | Ernemetal    | SPACE<br>Centre | Space<br>Shot  | Whitleigh<br>Web | Total<br>General | 2016<br>Total  | 2015<br>Total  |
|-----------------------|-------------------------|----------------------------------|--------------|-----------------|----------------|------------------|------------------|----------------|----------------|
|                       | £                       | £                                | £            | £               | £              | £                | £                | £              | £              |
| Educational Programme | 686                     | 531                              | 1,616        | 79              | 37,656         | 7,153            | 11               | 47,732         | 42,940         |
| Marketing             | -                       | -                                | -            | -               | -              | -                | 8                | 8              | 8              |
| Overheads             | -                       | -                                | -            | -               | -              | -                | 225              | 225            | 546            |
| Staff Costs           | -                       | -                                | -            | -               | 70,384         | -                | 420              | 70,804         | 67,845         |
| Depreciation          | -                       | -                                | -            | -               | 231            | -                | 84               | 315            | 165            |
|                       | <u>686</u>              | <u>531</u>                       | <u>1,616</u> | <u>79</u>       | <u>108,271</u> | <u>7,153</u>     | <u>748</u>       | <u>119,084</u> | <u>111,504</u> |

**The Barefoot Project**  
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**Notes to financial statements**  
**for the year ended 31 March 2016**

**7. Governance costs**

|                            | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2016<br>Total<br>£ | 2015<br>Total<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Accountancy fees           | 1,110                      | 609                      | 1,719              | 1,593              |
| Legal fees                 | 13                         | -                        | 13                 | 13                 |
| CRB Costs                  | -                          | -                        | -                  | 161                |
| Cost of trustees' meetings | 75                         | -                        | 75                 | 14                 |
|                            | <u>1,198</u>               | <u>609</u>               | <u>1,807</u>       | <u>1,781</u>       |

**8. Net (outgoing)/incoming resources for the year**

|  | 2016<br>£  | 2015<br>£  |
|--|------------|------------|
| Net (outgoing)/incoming resources is stated after charging:      |            |            |
| Depreciation and other amounts written off tangible fixed assets | <u>315</u> | <u>165</u> |

**9. Employees**

| Employment costs      | 2016<br>£     | 2015<br>£     |
|-----------------------|---------------|---------------|
| Wages and salaries    | 68,443        | 65,848        |
| Social security costs | 1,941         | 1,597         |
|                       | <u>70,384</u> | <u>67,445</u> |

No employee received emoluments of more than £60,000 (2015 : None).

**Number of employees**

The average monthly numbers of employees (including the trustee) during the year, calculated on the basis of full time equivalents, was as follows:

| 2016<br>Number | 2015<br>Number |
|----------------|----------------|
| <u>5</u>       | <u>5</u>       |

**10. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**The Barefoot Project**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2016**

| 11. Tangible fixed assets | Fixtures,<br>fittings and<br>equipment<br>£ | Total<br>£   |
|---------------------------|---|--------------|
| <b>Cost</b>               |   |              |
| At 1 April 2015           | 4,327                                       | 4,327        |
| Additions                 | 344   | 344          |
| At 31 March 2016          | <u>4,671</u>                                | <u>4,671</u> |
| <b>Depreciation</b>       |   |              |
| At 1 April 2015           | 2,244                                       | 2,244        |
| Charge for the year       | 315   | 315          |
| At 31 March 2016          | <u>2,559</u>                                | <u>2,559</u> |
| <b>Net book values</b>    |   |              |
| At 31 March 2016          | <u>2,112</u>                                | <u>2,112</u> |
| At 31 March 2015          | <u>2,083</u>                                | <u>2,083</u> |

| 12. Debtors   | 2016<br>£    | 2015<br>£    |
|---------------|--------------|--------------|
| Trade debtors | 500          | 6,216        |
| Prepayments   | 686          | 438          |
|               | <u>1,186</u> | <u>6,654</u> |

| 13. Creditors: amounts falling due<br>within one year | 2016<br>£    | 2015<br>£    |
|---|--------------|--------------|
| Trade creditors                                       | 107          | -            |
| Accruals and deferred income                          | 1,110        | 1,080        |
|   | <u>1,217</u> | <u>1,080</u> |

**The Barefoot Project**  
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**Notes to financial statements**  
**for the year ended 31 March 2016**

**14. Analysis of net assets between funds**

|   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|---|----------------------------|--------------------------|---------------------|
| Fund balances at 31 March 2016 as represented by: |                            |                          |                     |
| Tangible fixed assets                             | 478                        | 1,634                    | 2,112               |
| Current assets                                    | 19,687                     | 7,535                    | 27,222              |
| Current liabilities                               | (1,110)                    | (107)                    | (1,217)             |
|   | <u>19,055</u>              | <u>9,062</u>             | <u>28,117</u>       |

**15. Unrestricted funds**

|   | At<br>1 April<br>2015<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | At<br>31 March<br>2016<br>£ |
|---|----------------------------|----------------------------|----------------------------|----------------|-----------------------------|
| General funds                             | 949                        | 2,614                      | (1,947)                    | (1,561)        | 55                          |
| Designated funds - Bridge the funding gap | 17,000                     | -                          | -                          | 2,000          | 19,000                      |
|   | <u>17,949</u>              | <u>2,614</u>               | <u>(1,947)</u>             | <u>439</u>     | <u>19,055</u>               |

**Purposes of unrestricted funds**

Designated funds - Bridge the funding gap money has been set aside by the Trustees in light of reduced funding in the future.

Designated funds - Projects are monies designated for a specific project waiting to be completed.

**16. Restricted funds**

|  | At<br>1 April<br>2015<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | At<br>31 March<br>2016<br>£ |
|--|----------------------------|----------------------------|----------------------------|----------------|-----------------------------|
| Restricted fund - Ernemetal                  | 897                        | 945                        | (1,616)                    | (226)          | -                           |
| Restricted Fund - Ernesettle Forum           | 685                        | -                          | (685)                      | -              | -                           |
| Restricted Fund - Ernesettle Community First | 530                        | -                          | (531)                      | 1              | -                           |
| Restricted Fund - SPACE Centre               | -                          | 3,500                      | (78)                       | -              | 3,422                       |
| Restricted Fund - SPACE SHOT                 | 6,317                      | 108,204                    | (108,881)                  | -              | 5,640                       |
| Restricted Fund - Whiteleigh Web             | 7,367                      | -                          | (7,153)                    | (214)          | -                           |
|  | <u>15,796</u>              | <u>112,649</u>             | <u>(118,944)</u>           | <u>(439)</u>   | <u>9,062</u>                |

**The Barefoot Project**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2016**

**17. Company limited by guarantee**

The Barefoot Project is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**The Barefoot Project**  
**(A company limited by guarantee)**

**The following pages do not form part of the statutory accounts.**

**The Barefoot Project**  
**(A company limited by guarantee)**

**Detailed statement of financial activities**

**For the year ended 31 March 2016**

|   | 2016 |                | 2015 |                |
|---|------|----------------|------|----------------|
|   | £    | £              | £    | £              |
| <b>Incoming resources</b>                             |      |                |      |                |
| <b>Incoming resources from generating funds:</b>      |      |                |      |                |
| <i>Donations and legacies</i>                         |      |                |      |                |
| Donations   |      | 530            |      | -              |
|   |      | <u>530</u>     |      | <u>-</u>       |
| <i>Other trading activities</i>                       |      |                |      |                |
| Management fees charged                               |      | -              |      | 3,098          |
|   |      | <u>-</u>       |      | <u>3,098</u>   |
| <i>Investment income</i>                              |      |                |      |                |
| Bank interest receivable                              |      | 34             |      | 68             |
|   |      | <u>34</u>      |      | <u>68</u>      |
| <b>Total incoming resources from generating funds</b> |      | <u>564</u>     |      | <u>3,166</u>   |
| <b>Charitable activities</b>                          |      |                |      |                |
| UCP Marjon  |      | -              |      | 6,216          |
| Big Lottery Fund                                      |      | 110,754        |      | 113,061        |
| Lloyds TSB Foundation                                 |      | -              |      | 8,500          |
| Ernemetal - Plymouth Community Homes                  |      | 1,445          |      | 387            |
| Community Development Foundation                      |      | -              |      | 4,065          |
| Santander - charitable giving                         |      | 2,500          |      | -              |
|   |      | <u>114,699</u> |      | <u>132,229</u> |
| <b>Total incoming resources</b>                       |      | <u>115,263</u> |      | <u>135,395</u> |
| <b>Resources expended</b>                             |      |                |      |                |
| <b>Costs of generating funds:</b>                     |      |                |      |                |
| <b>Fundraising trading:</b>                           |      |                |      |                |
| cost of goods sold and other costs                    |      |                |      |                |

**The Barefoot Project**  
**(A company limited by guarantee)**

**Detailed statement of financial activities**

**For the year ended 31 March 2016**

|   | 2016<br>£      | 2015<br>£      |
|---|----------------|----------------|
| <b>Charitable activities</b>                          |                |                |
| <b>Educational Programme</b>                          |                |                |
| <i>Activities undertaken directly</i>                 |                |                |
| Salaries and wages                                    | 68,443         | 65,848         |
| Employer's NIC  | 1,941          | 1,597          |
| Materials   | 1,493          | 2,420          |
| Facilitators fees                                     | 15,636         | 7,969          |
| Project activities                                    | 7,289          | 6,537          |
| Hire of venues  | 5,903          | 11,378         |
| Rent  | 4,452          | -              |
| Professional fees                                     | -              | 2,570          |
| Insurance   | 493            | 462            |
| Marketing   | 426            | 981            |
| Printing costs  | 1,398          | 1,994          |
| Travelling  | 3,223          | 2,679          |
| Training courses                                      | 5,124          | 4,571          |
| Computer, software and equipment costs                | 1,162          | 861            |
| General expenses                                      | 59             | -              |
| Entertaining  | 331            | 185            |
| Telephone costs                                       | 442            | 1,287          |
| Light & heat  | 575            | -              |
| Rates   | 379            | -              |
| Depreciation and amortisation                         | 315            | 165            |
|   | <u>119,084</u> | <u>111,504</u> |
| <b>Educational Programme total expenditure</b>        | <u>119,084</u> | <u>111,504</u> |
| <b>Total charitable activity expenditure</b>          | <u>119,084</u> | <u>111,504</u> |
| <b>Governance costs</b>                               |                |                |
| <i>Activities undertaken directly</i>                 |                |                |
| Accountancy fees                                      | 1,719          | 1,593          |
| Legal fees  | 13             | 13             |
| CRB Costs   | -              | 161            |
| Cost of trustees' meetings                            | 75             | 14             |
|   | <u>1,807</u>   | <u>1,781</u>   |
| <b>Total governance costs</b>                         | <u>1,807</u>   | <u>1,781</u>   |
| <b>Net incoming/(outgoing) resources for the year</b> | <u>(5,628)</u> | <u>22,110</u>  |