



Find Your Feet Limited Trustees' Annual Report & Financial Statements

for the year ended 31 March 2024

**Registered Charity Number: 250456
Company Number: 651058**

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Cover image: Woman who raises chickens to meet her family's needs, Myanmar.

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Message from the Director and Chair

Ensuring farmers and communities can adapt in the face of the climate emergency continues to be a prevailing and necessary theme of our work. In Malawi, where drought prompted the government to declare a state of emergency, this includes climate-smart agricultural technologies, sustainable livestock practices and improved access to clean water, sanitation and hygiene.

We are very sad that a lack of future funding has meant we have had to close operations in India after 35 years. This is reflective of the wider climate, with many donors reducing aid to India over the last decade.

We are however delighted that in partnership with Health Poverty Action, Find Your Feet's influence continues to prosper in Myanmar, Somaliland and Guatemala. This enables us to support improvements in nutrition that are culturally appropriate to the indigenous communities we work with. Integrating better nutrition with maternal and child health services leads to better health in children's vital early years and for their mothers. We also support communities to access culturally appropriate sanitation and health advice in areas lacking these services, and work alongside community members to tackle gender-based violence.

As ever, we thank our wonderful staff, volunteers, partners, donors and supporters for enabling this vital work to thrive!



Oliver Benjamin Kemp
Chair of the Board of Trustees



Martin Drewry
Director

Strategic summary

Thanks to our strategic partnership with Health Poverty Action, Find Your Feet has the potential to work anywhere that Health Poverty Action has an office. This allowed us to expand our areas of operation in recent years and we are pleased this year that our work in Guatemala, Myanmar and Somaliland is thriving, as well as of course the now independent Find Your Feet Malawi which we continue to work alongside.

Health Poverty Action, like Find Your Feet, is locally-rooted and builds relationships with communities over several decades. Unfortunately, Health Poverty Action does not operate or have an office in India and current funding opportunities do not make this feasible. This means that to be both compliant with the values of our organisations and financially possible, we were not able to work in India this year.

We, alongside Health Poverty Action, do not believe in simply alleviating the symptoms of poverty. Instead, we believe in tackling the wider causes. This could be not having the skills to pursue a sustainable livelihood or not having the facilities or knowledge to live healthily. Central to this is building the capacity of people living in poverty and supporting them to meet the needs that they prioritise.

The reason we partnered with Health Poverty Action in 2016 was to enrich the knowledge and experience of both organisations, whilst minimising costs by sharing a head office. We remain committed to helping people realise their rights and ability to feed and care for their families. This year we have benefited from Health Poverty Action's support whilst elevating each other's work.

Who we are and what's important to us

We support impoverished, rural families in, **Guatemala, Malawi, Somaliland and Myanmar**. We help people to grow enough food so they don't have to go hungry, speak out against injustice, and earn enough money to lead dignified lives. We do this in partnership with the now autonomous locally-registered NGO Find Your Feet Malawi (who became independent in 2016) and Health Poverty Action.

Our objectives

To help families grow more food

We train and support farmers to introduce farming practices that are productive, resilient and environmentally sound, building on their own knowledge and resources. This means that people can produce a variety of nutritious foods to eat throughout the year so that they do not have to go hungry and they can earn an income by selling any surplus.



To help families earn more income

We encourage families to participate in village savings and loan schemes and to invest in setting up their own small businesses. We also support farmers to add value to their crops and to market collectively, enabling them to achieve higher prices for their produce. This enables families to increase their income and ultimately become more self-reliant.

To help communities have their voices heard

We help communities to identify the obstacles to their development, to advocate for their rights and to access the resources that are rightfully theirs.



The year in highlights



Guatemala has become an upper-middle income country, yet retains vast disparities between the Indigenous Maya and the dominant non-indigenous populations. The Maya experience markedly poorer health and greater poverty. A lack of jobs has driven many to migrate to the United States, risking their lives and incurring huge debts to cross the border. Almost half of Guatemala's children are malnourished. Most rural indigenous Maya practice subsistence farming, and are heavily dependent on maize and beans grown on their smallholdings. Climate change has disrupted rainfall patterns, particularly in the country's 'Dry Corridor' where we work.

Improving nutrition for indigenous families has been a major effort this year, complementing Health Poverty Action's longstanding work to enable women to access maternal healthcare that is culturally appropriate. Rather than "teach" a balanced diet, our team takes a small stove to meetings of pregnant women and mothers and demonstrates how to prepare nutritious food using locally available ingredients. A big success has been incorporating nutritional supplement powders supplied for under-twos by the Ministry of Health, which are rarely consumed by local families

due to their unpleasant taste. Combining them in vegetable fritters easily prepared in a pan, the powders are transformed into tasty hot snacks, and children inevitably ask for more!

While most families plant maize and beans, vegetables are seldom grown for domestic consumption; seeing demonstrations of planting carrots, radishes, cabbage and beetroot has been a new experience for many local women, and they have begun to plant their own vegetable garden which both improves the family's nutritional status and saves money at the market. To support people to adopt climate smart agriculture we shared basic dry gardening techniques which can be used when water is scarce.

Highlights

- 247 mothers and 184 pregnant women worked with us to learn about how to improve their children's diet from the beginning of pregnancy to their child's second birthday. Workshops were accompanied by cookery demonstrations where we combine state supplied nutritional supplements with locally-available products to make them more appealing to families.
- Through the seven demonstration vegetable gardens we established at health posts, pregnant women, community authorities, and government staff learnt how to grow and harvest nutritious food and medical plants important to indigenous communities. We demonstrated how to prepare natural fertiliser and insecticide and provided people with seedlings to replicate what they learned at home.
- We created a space for community members to come together with the Ministry of Health to discuss how health care can be improved for indigenous communities.
- Our advocacy resulted in health authorities hiring Culturally Appropriate Health Coordinators to ensure appropriate services for indigenous communities.
- We trained 357 government health staff in how to engage with indigenous communities in ways that are culturally appropriate.

Arnulfo Cayetano Vicente Perez

Nurse, Santa Ana Chinimabe, Momostenango

“In Chinimabe, the support you’ve given to our medicinal plant garden has been a great help. We started this garden several years ago with the support of traditional curers in the community. Here, people come to the health post because we have medicinal plants, because their properties help to maintain good health.”

This garden is very useful because it attracts people to the health service; when they come to the service, if a patient has a stomach problem, they ask us which plant they can use. If we suggest, for instance, lemongrass infusion, we have some on hand to give them.

The majority of our plants are well-labelled in both K’iche’ and Spanish. A lot of community members come along to the health service to learn about the plant, and what it looks like. Maybe they’ve heard the plant mentioned, but don’t know it; so when they come, they can identify the plant, and we can give them some of the leaves, and tell the patient how to prepare it.

In our Medicinal Garden, we have sage which is used for common colds, and for women who have recently given birth; in Maya Worldview, a woman’s body loses heat during childbirth.

We also have alfalfa, a substitute for vitamin B complex which we provide to women during their antenatal care. It’s also given to children as an infusion. All plants have a positive effect on our health, we just need to know how to use them.”



Arnulfo in the medicinal herb garden in Chinimabe.



The climate emergency continues to pose a significant threat to farmers, agriculture and the ability of the people of Malawi to access food. Whilst still recovering from last year's Cyclone Freddy – one of the longest-lasting cyclones ever recorded worldwide – in March 2024 Malawi declared a national emergency with 23 of its 28 districts experiencing drought. Almost half of people in Malawi already lived in poverty, with a further 27 percent at risk.¹

Much of our focus in Malawi is on supporting farmers and communities to adapt to these changing conditions, through communities coming together to learn new skills and implement them collectively. We train farmers and beekeepers, equipping them with essential knowledge to share with others.

This year we have focused on enhancing crop and livestock production for smallholder farmers through climate-smart agricultural technologies and sustainable livestock practices, helping farmers sell their goods at markets through village saving and loans groups, and improving access to clean water, sanitation, and hygiene by supporting primary schools to begin rainwater harvesting.



10,000 litre basin for rainwater collection at Tonthowere Primary School.

Highlights

- We trained over 100 people to become lead farmers in climate-smart agriculture technologies. These individuals then share this knowledge and information with other farmers.
- Almost 15,000 farmers accessed crucial information through farmer-to-farmer trainings and field days. These messages included the importance of using manure as a chemical-free, sustainable and less expensive option than fertiliser, double row planting for legumes and feed-making for livestock.
- We worked with 11 community animal health workers to establish and operate a village-based drug box scheme to provide affordable and accessible veterinary care. The community workers dewormed 492 goats and vaccinated over 3,000 chickens.

1. <https://hdr.undp.org/sites/default/files/Country-Profiles/MPI/MWI.pdf>



Jeneti Lowole using one of the 10 calabashes for hand-washing constructed at Tonthowere Primary School.

- We procured 650 chickens and 150 goats for farmers in Bulala, increasing farmer's livestock, especially women. When the chickens and goats reproduce, the young are passed on to more families.
- Worked alongside five primary schools, training 59 teachers on sanitation, the importance of private toilet facilities for girls (so they are able to attend school during menstruation), and how to establish and maintain sanitation facilities using harvested rainwater.
- Village savings and loans groups collectively saved 38,150,000 Kwacha (£17,161) in the first quarter of 2024. These savings enable people to survive in emergencies, such as when a family member is ill.

- We trained beekeepers and helped them meet the standards to gain official certification for their honey. We distributed bee-keeping equipment and packaging, and helped beekeepers make links with potential buyers.
- Introducing organic fertiliser, based on ingredients such as maize ash and animal manure farmers already had, has reduced the amount of money farmers need to spend on fertiliser.
- One of our farmers, Lilien Nyirenda, trained 70 farmers, 60 of them women, on how to make soap, bake bread and scones, pack food, and ensure food safety.



Juliet Mwale outside of a washroom constructed to improve menstrual hygiene management (MHM).

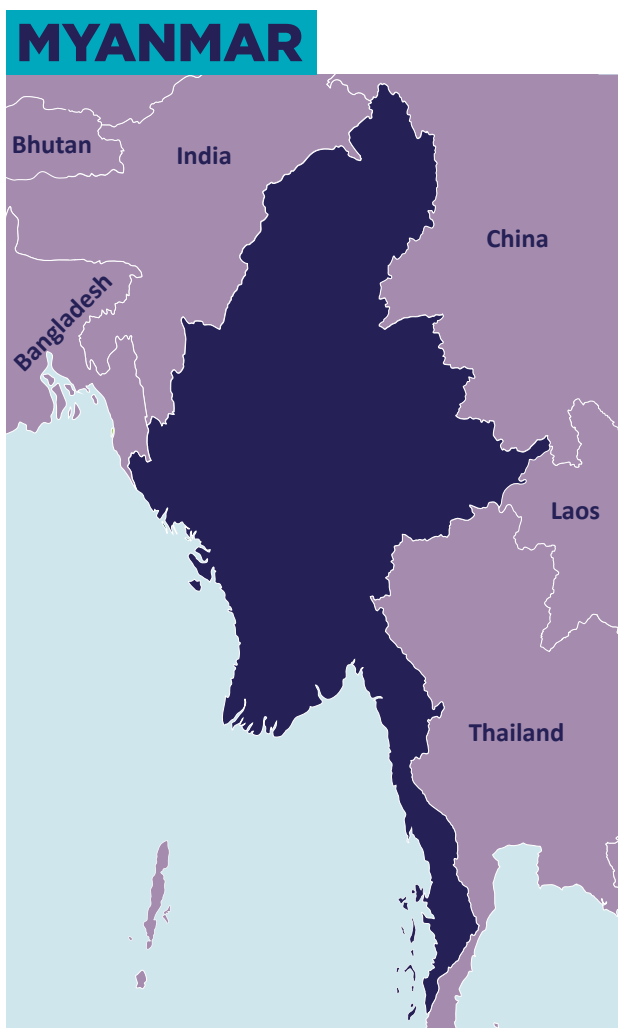
Memory Moyo: A passion for soap making

Farmer Memory Moyo from Jordan Chizinga village in Mzimba district has attended various training run by Find Your Feet and people we have trained. "I have been attending different trainings but value addition training has changed my life."

After the training, Memory decided to buy everything she needed to start making and selling soap. Her soap quickly became popular for its great scent and important ingredients. Within two months she earned 340,000 kwacha (about £153) which she has used to provide for her family.

Memory is determined to achieve the goals she has set for herself effectively managing her production processes, pricing, and market outreach to further grow her soap making business.

"The trainings I attended on soap making by Find Your Feet have given greater support to rural communities, particularly us women, who are the backbone of agricultural activities."



Myanmar is home to 135 ethnic groups and the world's longest running civil war. In 2011 the country began to transition away from full military rule with hope of democratic reforms. However, a 2021 military coup returned Myanmar to military rule. All the Special Regions along the China border in which we work have been affected by ongoing armed conflict for decades. Many people have been forced from their homes to camps or host communities. There are no government facilities or health staff in the area, only the ethnic health system. Access to nutritious food is a severe problem for pregnant women and children under five years old. The prevalence of acute malnutrition remains above the global target and has likely deteriorated due to COVID-19 pandemic and the unstable political situation. Many internally displaced people in conflict-affected areas cannot get enough food to survive. In the special regions of Myanmar, the majority of the villages are unable to access clean water.

Over many years Health Poverty Action has worked with authorities and communities to strengthen

the local health systems in these complex contexts and supported the community to access them. Last year Find Your Feet joined Health Poverty Action to ensure displaced people and people who have recently returned to their homes in Kachin state have access to essential food and health services. A key focus is training and supporting state and community health workers. We have provided outreach health and nutrition services to remote communities and supported volunteer run Village Health Committees in their work conducting health promotion and education sessions to make people aware of the services that are available to them, addressing gender based violence and advocating for services that meet local needs.

Highlights

Through supporting local health workers and volunteers with training, we managed to:

- Integrate nutrition with maternal and child health services. This ensured that pregnant women, lactating mothers and children from the displaced families have access to essential supplements such as folic acid, iron and vitamins A and B1.
- Supported over 25,000 children in the communities to access malnutrition screening services provided by local health workers, and support those who were identified as malnourished to access additional food support.
- Provided refresher training and support to community volunteers who deliver health and nutrition information and counselling to pregnant women and new mothers. Community volunteers were able to provide counselling to over 7,000 pregnant women and lactating mothers and treated over 11,000 children under five years old for diarrhoea.
- 26,541 people attended training run by Village Health Volunteers, and other community actors on nutrition. This was integrated with maternal and new-born health, sexual and reproductive health, personal hygiene, environmental sanitation, communicable disease prevention, and COVID-19 prevention and control.
- 155 young people or people with disabilities took part in vocational life skills and business training to help them in earning future income.
- Supported 177 Village Health Committees with 1,164 members. The proportion of women in decision making positions in the committees is 57%.

Transforming Lum Naw's health with local ingredients

The village of Tsawlaw has had no government health staff since the February 2021 coup. Its remote location, poor transportation and costs of healthcare mean many people are unable to access any health or nutrition services. Our staff visit the area to provide healthcare and train local community volunteers to provide basic services.

Lum Naw, an 8 month old baby, lives in Bote Waw Village about a 30 minute drive from Tsawlaw. Due to her mother's poor mental health she is cared for by her grandparents.

Lum Naw's grandparents walked for an hour and a half to Tsawlaw to take their granddaughter to be vaccinated. There, staff recognised that she was very small for her age and advised her grandparents on nutrition. They arranged for her to attend a follow up MUAC screening (malnutrition assessment) at six months' of age.

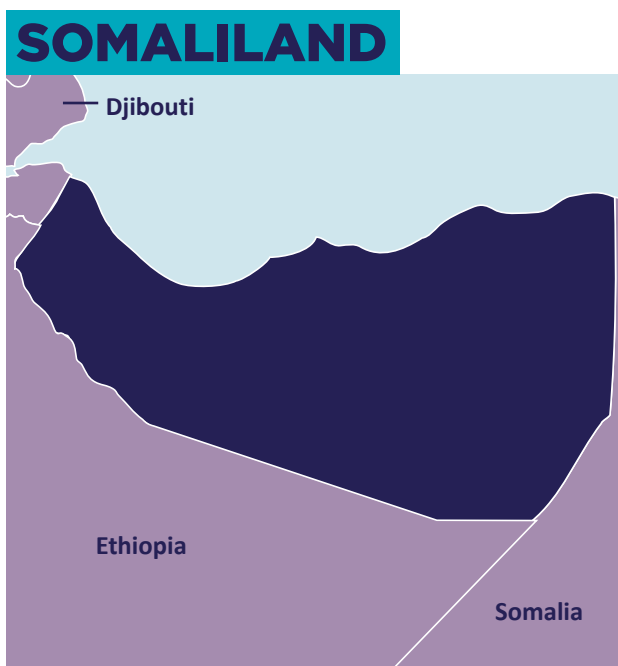
Daung Say, a volunteer auxiliary midwife we trained, visited Lum Naw's family for her MUAC screening and saw that she was suffering from severe acute malnutrition. She admitted her for treatment, including counselling sessions for her grandparents on how to make nutritious food by using local resources. The family received weekly visits from our volunteers and monthly visits from staff. After one month, Lum Naw's health improved and today she has fully recovered from malnutrition.

Her grandparents said:

"Thank you so much for your important nutrition services. We care for our granddaughter as much as we can. We walked to Tsawlaw to ensure she was vaccinated, now our granddaughter has gained in weight because of the work of Find Your Feet and Health Poverty Action and I got to know how to make nutritious food by using local ingredients."



Lum Naw, 8 months old baby with her grandmother.



Somaliland is an autonomous territory which declared independence from Somalia in 1991. The territory suffers many challenges, notwithstanding its lack of recognition by the international community. It is home to a large number of people who are internally displaced as a result of conflict or the climate crisis. It is severely affected by drought, as a result of the climate emergency. Rising inflation and cost of living crises created further challenges this year.

Health Poverty Action has supported the Somaliland government for many years, playing a vital role in delivering and strengthening the country's health system. Last year Find Your Feet joined Health Poverty Action to support community health workers, improve people's access to nutrition and and strengthen the voices of people campaigning against gender-based violence.

Integrating health and nutrition, we worked alongside health workers to promote, prevent and manage acute malnutrition among pregnant and lactating women and children under-five, ran a nutrition program with large populations of internally displaced people and worked alongside people fighting for women's rights.

Highlights

- Over 133,000 children and 54,000 pregnant and lactating women were either treated for or received support to prevent malnutrition.
- We worked with Community Mobilisers to improve people's understanding of good water, sanitation and hygiene practices.
- We engaged with 24 women who had previously been undertaking female genital mutilation to set up alternative income generating activities. All the cutters ceased their practice and all of the small businesses are still functioning.
- We worked closely with community leaders, healthcare workers and government officials to promote gender equality and protect women's rights. This includes supporting peer educators who run clubs focused on women's rights and gender-based violence in their schools. 6,165 young people took part in these clubs. We also supported 840 male ambassadors against gender-based violence who work to change attitudes in their respective communities.
- We engaged with 24 women who had previously been undertaking female genital mutilation to set up alternative income generating activities. All the women ceased their practice and become advocates against FGM, setting up alternative small businesses. All of the small businesses are still functioning.

Fundraising in 2023-2024

On behalf of all the communities that we work alongside in Africa, Asia and Latin America, we would like to offer our heartfelt appreciation to all our supporters who have contributed to Find Your Feet's work over the past year.

As available funding continues to be more limited – and more competitive – our supporters' generous gifts in wills, regular donations, and one-off donations to our appeals have helped us continue to support families to grow enough food, speak out against injustice, and earn enough money.

Find Your Feet is extremely grateful for our partnerships with trusts and foundations, which help to advance our hunger and poverty alleviation programmes around the world. We would like to thank all of our supporters including the Bryan Guinness Charitable Trust, the Community of the Presentation Trust, the St. Mary's Charity, the Unicorn Grocery Fund, the Ward Family Trust and all of our anonymous donors.

This year, we shared two different appeals primarily with our existing supporters. In our spring/summer 2023 'Malawi in Motion' appeal we focused on our work with communities in Malawi to find innovative ways to address a range of issues – from supporting development of agriculture and livelihoods to improving access to water and sanitation.

In the autumn/winter of 2023, we promoted our 'Cultivating Change' appeal – showcasing the ongoing work we support with marginalised communities in Guatemala and Somaliland to improve nutrition and defend people's access to key resources.



Financial review

Results for the year

Total income reported for 2023-24 increased by £172,635 to £283,975 (2023: £111,340) compared to the previous year. This increase is largely attributed to £220,000 restricted income from an anonymous trust deferred last financial year and recognised this year as project implementation commenced. Unrestricted income also increased by £24,709 to £92,210 (2023: £67,501) thanks to continued support from our committed donors, trusts and foundations.

Expenditure increased by £56,402 to £152,452 (2023: £96,050) compared to last financial year as project implementation progresses by delivery partners.

Income and expenditure

	2023-24	2022-23
Income		
Charitable activities	191,765	43,839
Donations and legacies	91,410	67,271
Investment income	800	230
Total	283,975	111,340
Expenditure		
Charitable activities	139,686	81,519
Raising funds	12,766	14,531
Total	152,452	96,050

Financial reserves

Find Your Feet needs to hold free financial reserves (i.e., those not reserved for projects) for two reasons. Firstly, reserves are required to deal with temporary or permanent reductions in unrestricted income, or shortfalls in project funding due to adverse exchange movements. Secondly, projects are usually subject to retention, which is not released until a satisfactory report has been received at the end of the project. In addition, interim grant payments are also subject to satisfactory reports so that payment is not made until several months into the project year. Each of these practices means that Find Your Feet has to fund a working capital requirement.

By March 31st, 2024, free reserves, comprising general unrestricted funds, totaled £228,913. On this basis, the current free reserves available to cover other financing risks are in the order of £228,913, equivalent to greater than 8 months of core costs. The Board considers this position to be satisfactory.

Risk management

The Board has adopted a formal Risk Policy, and the Trustees and Senior Management have identified risks and ranked these by likelihood and impact. Key risks are regularly reviewed and monitored by senior managers as part of ongoing risk management throughout the year, while the Trustees review the major risks that face the organisation on at least a quarterly basis and more if needed. The Board has established systems and clear reporting mechanisms to monitor, manage and mitigate the exposure to risk.

The risks Find Your Feet face are mostly inherent to the environments we work in and the way that international development is funded.

As is common with many charities, the current funding environment creates uncertainty around meeting both unrestricted and restricted income targets. The nature and location of Find Your Feet's work, combined with its funding model (based largely on restricted project grants), means that at any point in time the scale and allocation of future funding is hard to project with certainty.

Going Concern

The Trustees have assessed our current projects and financial projections and do not believe that there are material uncertainties that call into doubt Find Your Feet's ability to continue in operation for the next 12 months. In addition to committed funds from our donors, the current reserves held are in line with our reserve policy. They are kept to provide cover for unexpected changes in income and expenditure to allow us to adjust our cost base and continue activities. As detailed under the reserve policy section, Find Your Feet's reserves in 2023-24 to cover finance risks are in the order of £228,913 which is equivalent to more than 8 months of core costs. The Board considers this position to be satisfactory. We have therefore prepared our accounts on the basis that Find Your Feet is a Going Concern.

Structure, governance and management

Find Your Feet shares a Chief Executive, Senior Management Team and Board with Health Poverty Action as a way of reducing administrative costs, whilst enabling our work to continue.

The trustees who served during the year (2023-2024) and subsequent appointments and resignations are as stated below. None of the trustees held a financial interest in the company.

Trustee	Role	Details
Anna Graham		Appointed 7 July 2017
Rory Erskine Morrison Honney		Appointed 10 December 2014
Anuj Kapilashrami		Appointed 28 June 2019
Oliver Benjamin Kemp ^{1&2}	Chair	Appointed 10 December 2014
Ravi Ram		Appointed 25 March 2022
Fahad Sayood	Treasurer	Appointed 7 October 2022
Ruth Stern ¹	Vice Chair	Appointed 7 October 2011
Betty Ann Williams ¹		Appointed 13 December 2016

1. members of the Finance and Audit Committee

2. members of the Fundraising Advisory Group

Appointments and Resignation dates as stated on Companies House

The trustees are appointed by the Board. One-third of the trustees retire by rotation at each Annual General Meeting and are eligible for re-election.

In addition to its overall responsibility for the governance of the charity, the Board retains to itself decisions on strategy, annual budgets, the appointment of new Trustees and the Chief Executive. The Board meets four times a year and is supported by two sub-committees. Day-to-day management of Find Your Feet is delegated to the Chief Executive, within the context of the corporate plan and annual budget. Potential new trustees are interviewed and then invited to attend Board meetings as an observer before the Board makes a decision on their appointment. New Trustees receive a half-day briefing from the Chief Executive. The Board wishes to retain members with a broad range of skills and constantly seeks to recruit new trustees to complement the skills of existing Board Members.

Staff are carefully recruited and offered commensurate remuneration and retained through ensuring that salaries remain competitive, in addition to a satisfying working environment. A formula is used year on year to establish objective criteria for salary increases. In deciding remuneration for the Charity's Senior Management, the Charity considers the potential impact of remuneration levels and structures of Senior Management on the wider Charity workforce and will take account of the following additional principles:

- To ensure that the Charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay.
- The nature of the wider employment offer made to senior employees, where pay is one part of a package that includes personal development, personal fulfilment and association with the public benefit delivered. The Charity recognises that it is, on occasion, possible to attract Senior Management at a discount to public sector or private sector market rates.

Legal and administrative information

Chief Executive: Martin Drewry

Registered office: Find Your Feet, Suite 2,
23-24 Great James Street London WC1N 3ES

Status: Company limited by Guarantee

Governing document:
Memorandum and Articles of Association

Company number 651058
Registered Charity Number 250456

Auditors:
Goldwins Limited, 75 Maygrove Road,
West Hampstead, London, NW6 2EG

Principal bankers:
The Co-operative Bank, PO Box 250, Delf House,
Skelmersdale, Manchester WN8 6WT
Lloyds Bank, 39 Threadneedle Street,
London EC2R 8AU

Public Benefit

The Charities Act 2011 obliges Find Your Feet to demonstrate public benefit in the work that it undertakes.

The trustees believe that the work of Find Your Feet demonstrates public benefit on three main accounts:

- in directly addressing the needs of the rural poor in Malawi, Guatemala, Myanmar and Somaliland;
- by highlighting fundamental inequalities and social injustice in a globalised world and raising awareness of this in the United Kingdom;
- by seeking to influence and monitor legislation and practices which adversely affect the ability of the rural poor to achieve sustainable livelihoods and therefore a life of dignity.

This report has, as required, set out to highlight the main activities undertaken by, and achievements of, Find Your Feet. We believe that this demonstrates the public benefit in a clear and precise manner. Find Your Feet will also further its charitable purposes for public benefit as new opportunities arise and new needs are identified

In the preparation of the Trustees' Report, advantage has been taken of the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Statement of Trustees' responsibilities

Company law requires the Trustees to prepare financial accounts for each financial year, which gives a true and fair view of the state of the company's affairs at the end of the financial year and of the profit or loss of the company for that period. In preparing these accounts the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departure disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

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

The Annual Report and Accounts is approved by the Board of Trustees and signed by Oliver Kemp, Chair of the Board on behalf of the Trustees.



Oliver Kemp, Chair

Date: 11 October 2024

Independent Auditors' Report to the Members of Find Your Feet Limited for the year ended 31 March 2024

Opinion

We have audited the financial statements of Find Your Feet Limited for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than

error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Anthony Epton (Senior Statutory Auditor)

For and on behalf of:

**Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG**

Date: 11 October 2024

Statement of Financial Activities

For the year ended 31 March 2024

(Incorporating an Income and Expenditure Account)

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
Income:	2	£	£	£
Charitable activities		-	191,765	191,765
Donations and legacies		91,410	-	91,410
Investment income		800	-	800
Total income		92,210	191,765	283,975
Expenditure:	3-5			
Charitable activities:				
Promote rural livelihoods		48,877	90,809	139,686
Raising funds		12,766	-	12,766
Total expenditure		61,643	90,809	152,452
Net income/(expenditure) for the year		30,567	100,956	131,523
Transfers between funds		-	-	-
		30,567	100,956	131,523
Other recognised gains/(losses)	8	-	-	-
Net movement in funds for the year	13	30,567	100,956	131,523
Reconciliation of funds				
Total funds brought forward		258,712	82,545	341,257
Total funds carried forward		289,279	183,501	472,780

Note: Unrestricted funds comprise General funds and Designated funds.

For a breakdown of movements on individual funds, please see Note 13.

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The attached notes form part of these financial statements.

Comparative Statement of Financial Activities

For the year ended 31 March 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
Income:	2	£	£	£
Charitable activities		-	43,839	43,839
Donations and legacies		67,271	-	67,271
Investment income		230	-	230
Total income		67,501	43,839	111,340
Expenditure:	3-5			
Charitable activities:				
Promote rural livelihoods		40,559	40,960	81,519
Raising funds		14,531	-	14,531
Total expenditure		55,090	40,960	96,050
Net income/(expenditure) for the year		12,411	2,879	15,290
Transfers between funds		-	-	-
		12,411	2,879	15,290
Other recognised gains/(losses)	8	114	-	114
Net movement in funds for the year	13	12,525	2,879	15,404
Reconciliation of funds				
Total funds brought forward		246,187	79,666	325,853
Total funds carried forward		258,712	82,545	341,257

Note: Unrestricted funds comprise General funds and Designated funds.
For a breakdown of movements on individual funds, please see Note 13.

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The attached notes form part of these financial statements.

Balance Sheet

Find Your Feet Ltd as at 31 March 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		-		-
Current assets					
Debtors	10	26,216		221,104	
Cash at bank and in hand		450,824		392,323	
		477,040		613,427	
Less: Current liabilities					
Creditors – amounts falling due within one year	11	(4,260)		(272,170)	
Net current assets			472,780		341,257
Net assets			472,780		341,257
Funds of the Charity	13				
Restricted funds			183,501		82,545
Unrestricted funds					
General fund		228,913		198,531	
Designated funds		60,366		60,181	
			289,279		258,712
Total charity funds			472,780		341,257

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees and signed on their behalf by:



Oliver Kemp, Chair

Date: 11 October 2024

Company Registration No. 651058

The attached notes form part of these financial statements.

Cash Flow Statement

For the year ended 31 March 2024

	2024	2023
	£	£
Net cash inflow / (outflow) from operating activities	57,702	35,820
Returns on investments and servicing of finance		
Bank interest received	800	230
Foreign exchange gain / (loss)	-	114
Increase / (decrease) in cash	58,501	36,164
Reconciliation of net movement in funds to net cash inflow / (outflow) from operating activities		
Net movement in funds	131,523	15,404
Decrease / (Increase) in debtors	194,889	(218,840)
Increase / (decrease) in creditors	(267,910)	239,600
Bank interest received	(800)	(230)
Foreign exchange loss / (gain)	-	(114)
Net cash inflow / (outflow) from operating activities	57,702	35,820
Analysis of net cash resources		
Opening balance	392,323	356,159
Increase / (decrease) in cash	58,501	36,164
Closing balance	450,824	392,323
Location of cash resources		
UK bank accounts	450,280	391,660
Overseas bank accounts	544	544
Total	450,824	392,323

Notes to the financial statements

1. Principle accounting policies

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below.

Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The functional currency of the charity is pounds sterling.

Find Your Feet meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost.

Going concern

The trustees have assessed whether the use of 'going concern' is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements. There are no material uncertainties.

Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

- Donated services and facilities: are included at the value to the charity where this can be quantified. No amounts are included in the financial statements for services donated by volunteers.
- Income includes: income received from statutory and other government supported agencies, and income from other private sources.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources. Staff costs are allocated on an estimate of time usage and other overheads have been allocated on the basis of the head count.

Costs of raising funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs (including governance costs), which include the central office functions such as general management, payroll administration, budgeting and accounting, information technology, human resources, and finance are allocated across the categories of raising funds and charitable expenditure. The basis of the cost allocation has been explained in the notes to the accounts.

Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of Find Your Feet.

Restricted funds are subject to restrictions imposed by donors or the purpose of the appeal.

All income and expenditure is shown on the Statement of Financial Activities.

Foreign Currencies

Transactions in foreign currencies are translated into sterling at the weighted average rate of exchange during the period, or the applicable rate of exchange rate on the day of payment and are disclosed in the Statement of Financial Activities. Current assets and liabilities held on the balance sheet are retranslated at the year end exchange rate.

Liabilities

Liabilities are recognised when the charity has a legal or constructive obligation to a third party.

Other financial instruments

i. Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

ii. Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their at transaction price. Debtors and creditors that are

receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Income

	2024 £	2023 £
Restricted funds		
Charitable activities		
Comic Relief	-	-
Oak Foundation (Arho Johar)	-	6,728
Christadelphian Meal-a-Day Fund	-	10,000
Trusts, foundations and corporate	191,765	27,111
Individuals	-	-
	<u>191,765</u>	<u>43,839</u>
Unrestricted funds		
Donations and legacies		
Trusts, foundations and corporate	72,195	20,272
Individuals	19,215	47,000
	<u>91,410</u>	<u>67,272</u>
Investment income		
Restricted funds	186	119
Unrestricted funds	614	110
	<u>800</u>	<u>230</u>
Total Income	<u>283,975</u>	<u>111,340</u>

3. Expenditure – raising funds

	Direct costs £	Support costs £	Total 2024 £	Direct costs £	Support costs £	Total 2023 £
Raising funds	10,800	1,966	12,766	8,549	5,983	14,531

4. Expenditure – charitable expenditure

	Direct costs £	Support costs £	Total 2024 £	Direct costs £	Support costs £	Total 2023 £
Charitable activities	102,338	37,348	139,686	60,380	21,139	81,519

5. Support costs

	Total 2024	Raising funds	Charitable activities	Total 2023	Raising funds	Charitable activities
	£	£	£	£	£	£
Human resources	25,019	1,251	23,768	10,258	2,263	7,995
Establishment	518	26	492	661	146	515
Office and administration	13,777	689	13,088	16,203	3,574	12,629
	39,314	1,966	37,348	27,122	5,983	21,139

All support costs are allocated between activities on the basis of staff time spent.

6. Net income/(expenditure) for the year is stated after charging/(crediting)

	2024	2023
	£	£
Auditors' remuneration	2,800	2,800
	2,800	2,800

7. Staff costs and trustee expenses

Staff costs	2024	2023
	£	£
UK		
Salaries and wages	-	-
National insurance	-	-
Pension contributions	-	-
India – total remuneration	-	-
HPA staff costs recharged to FYF	46,539	38,741
	46,539	38,741

Note: Find Your Feet's partner Health Poverty Action (HPA) has provided HQ management support services since January 2017 (see note 14).

In 2024, a total of £46,539 of HPA's UK staff cost was recharged to FYF (2023: £38,741).

The company currently does not operate a UK pension scheme but offers an annual gratuity equal to one month's salary to its staff in India.

No employee earned emoluments above £60,000.

Key management personnel consisted of the HPA CEO and Senior Management Team.

In 2024, total salary costs charged to FYF relating to key management personnel were £17,702 (2023: £19,312).

Trustees expenses

Trustees receive no remuneration for their services.

No expenses were reimbursed to trustees in 2024 or in 2023.

Staff numbers

The average number of staff employed by FYF during the year were:

	2024	2023
	Head count	Head count
UK	-	-
India	-	-
	-	-

Health Poverty Action provides staff support services to FYF (see note 14).
Average FTEs for FYF staff and HPA support staff were:

	2024	2023
	FTE	FTE
UK (FYF staff)	-	-
India (FYF staff)	-	-
UK (HPA support staff)	2.0	2.0
	2.0	2.0

8. Other recognised gains/(losses)

Other recognised gains/(losses) comprise exchange gains and losses in respect of bank balances and cash denominated in Euros, Indian Rupees, US Dollars or Malawi Kwachas.

9. Tangible fixed assets

	Motor vehicles	Furniture and Equipment	Total
	£	£	£
Cost			
At 1/4/2023	9,723	-	9,723
Additions	-	-	-
Disposals	-	-	-
At 31/3/2024	9,723	-	9,723
Depreciation			
At 1/4/2023	9,723	-	9,723
Charges for year	-	-	-
Disposals	-	-	-
At 31/3/2024	9,723	-	9,723
Net book value			
At 31/3/2024	-	-	-
At 31/3/2023	-	-	-

10. Debtors

	2024	2023
	£	£
Accrued income – grants	-	40
Accrued income – gift aid and other	25,536	220,162
HPA Intercoy loan a/c	-	-
Prepayments	680	902
	26,216	221,104

11. Creditors – amounts falling due within one year

	2024	2023
	£	£
Accounts payable	-	331
Other creditors	-	-
Deferred income	-	220,000
UK accruals	4,260	51,839
	4,260	272,170

12. Analysis of net assets between funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Current assets	293,539	183,501	477,040	310,882	302,545	613,427
Current liabilities	(4,260)	-	(4,260)	(52,170)	(220,000)	(272,170)
Long term liabilities	-	-	-	-	-	-
	289,279	183,501	472,780	258,712	82,545	341,257

13. Movement on individual funds

RESTRICTED FUNDS	At 31/3/2023 £	Income £	Expenditure £	Other recognised gains/(losses) £	Transfers £	At 31/3/2024 £
INDIA						
Arho Johar	7,656	-	-	-	-	7,656
Oak Jharkhand	742	-	-	-	-	742
						-
MALAWI						-
Bulala SLP	44,552	-	(90,809)	-	-	(46,257)
Christadelphian Meal-a-Day Fund	10,000	191,765	-	-	-	201,765
						-
ZIMBABWE						-
Mental Health Matters	4,627	-	-	-	-	4,627
Future projects	14,968	-	-	-	-	14,968
Total restricted funds	82,545	191,765	(90,809)	-	-	183,501
2023	79,666	43,839	(40,960)	-	-	82,545
GENERAL FUND	198,531	92,025	(61,643)	-	-	228,913
DESIGNATED FUNDS						
Institutional Development	3,092	-	-	-	-	3,092
Carol Martin Memorial	34,064	111	-	-	-	34,174
Sheila and Annette Duvollet Memorial	23,025	75	-	-	-	23,100
Total unrestricted funds	258,712	92,211	(61,643)	-	-	289,279
2023	246,187	67,501	(55,090)	114	-	258,712
Total funds 2024	341,256	283,976	(152,452)	-	-	472,780
Total funds 2023	325,853	111,340	(96,050)	114	-	341,257

Institutional grant contracts are as follows:

- Malawi - Bulala Sustainable Livelihood Project
- Zimbabwe - Comic Mental Health Matters sponsored by Comic Relief

Designated funds are held for the following purposes:

- **Institutional Development** – held to finance the development of Find Your Feet to meet future needs.
- **Carol Martin Memorial** – held in memory of Carol Martin with the broad aim of enhancing the development work of Find Your Feet.
- **Sheila and Annette Memorial** – held in memory of Sheila and Annette Duvollet to provide general support for the work of Find Your Feet.

14. Related party transactions

In 2018, HPA and FYF became linked charities.

HPA provides management and support services to FYF at its UK headquarters.

In 2024 a total of £46,539 of HPA's staff cost and £4,522 of HPA's office overhead cost was recharged to FYF.

15. Member's liability

The Company is limited by guarantee. Each member's liability is restricted to £1.

Acknowledgements

We couldn't do this without the following:

Partners:

Find Your Feet Malawi, Ministry of Public Health and Social Assistance Guatemala, Ministry of Health Development (MoHD) Somaliland, Ministry of Employment, Social and Family Affairs (MESAF) Somaliland, Women Rehabilitation and Development Association (WORDA) Somaliland.

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