

**FRESH EYES-PEOPLE TO PEOPLE TRAVEL COMMUNITY INTEREST COMPANY
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2020 TO 30 SEPTEMBER 2021**

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Harris Accountancy Services Limited

Cobalt Square, 83 Hagley Road
Birmingham
West Midlands
B16 8QG

Fresh Eyes-People To People Travel Community Interest Company
Directors' Report and Unaudited Financial Statements
For the Period 1 April 2020 to 30 September 2021

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Fresh Eyes-People To People Travel Community Interest Company
Company Information
For the Period 1 April 2020 to 30 September 2021

Directors	Ms. Libby Blake Mr Andrew Rutherford
Company Number	07650643
Registered Office	118 Manor Park London SE13 5RH
Accountants	Harris Accountancy Services Limited Chartered Certified Accountants Cobalt Square, 83 Hagley Road Birmingham West Midlands B16 8QG

Fresh Eyes-People To People Travel Community Interest Company
Company No. 07650643
Directors' Report For the Period 1 April 2020 to 30 September 2021

The directors present their report and the financial statements for the period ended 30 September 2021 .

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Principal Activity

Our Community Interest Statement was revised on 31st January 2017 and now states that the CIC will provide benefit to:

1. Community partners in organisations and social movements working to promote social, economic and environmental justice across the world and the women and men that they are working in partnership with.
2. Travellers who will gain better understanding and appreciation of the work, lives and challenges of these communities by travelling in thoughtful and socially responsible ways.
3. The travel industry. Fresh Eyes will provide constructive, fair and ethical alternatives to current travel industry practices which often are socially and environmentally exploitative.

Review of Business

Fresh Eyes - People to People Travel CIC's Vision and Core Aim

Fresh Eyes – People to People Travel has a socially responsible travel commitment enabling increased resources to stay within and for the benefit of host communities in Asia and Europe, so contributing to economic and social development of often marginalised women and men and their communities. We work to develop more fairly traded, thoughtful, environmentally respectful, transparent and accountable travel.

Our values stem from the Responsible Tourism approach to travel that has evolved over the last decade, with a clear and explicit social justice focus.

The core aim of Fresh Eyes is to contribute to enabling tourism that is thoughtful, respectful and contributes to climate and social justice.

We commit to contributing to a more just, equal and inclusive world. Fresh Eyes – People to People Travel is committed to working in partnership with people and organisations at the forefront of change in their communities and countries, as well as responsible travellers, to do this.

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Fresh Eyes-People To People Travel Community Interest Company
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Review of Business - continued

Fresh Eyes brings responsible travellers together with vibrant communities who are working for a more just, equal and inclusive world. If appropriate, we facilitate travel and tours that enable guests to meet people and organisations working for social justice as well as experiencing the historical, cultural and natural sights of host communities and countries. Guests will be able to experience these through the 'fresh eyes' of a different perspective. Our initiatives enable both host communities and guests to make such socially responsible journeys a reality.

The host communities are able to increase their ability to work for social justice and to be more sustainable. Guests are encouraged to become involved in solidarity actions. Travel and Solidarity working together.

Fresh Eyes is also committed to advocating for change. We recognise the need for system change, including across the Tourism and Travel industry, and call for systemic moves, supported by necessary legislation and public support, towards Just-Green Tourism at national, local and community levels and for urgent regulatory action to accelerate the just transition towards zero carbon tourism.

Who are we?

Fresh Eyes – People to People Travel is a Company Limited by Guarantee and is proud to have become a Community Interest Company (CIC). This enables people travelling with Fresh Eyes – People to People Travel on Just Tours to be confident both of the ethical foundations of the organisation and that any surplus of the Company will be transferred to community organisations and social movements in Asia and Europe to support their programmes and campaigns.

In 2017/18 Fresh Eyes was proud to be awarded the Fair Tax Mark. This was re-awarded again in 2020/21.

As a company, within the constraints of our organisation's size, we encourage and support practices and policies that drive the benefits of the tourism industry into local economies and have a positive impact on broader development, promoting greater social and economic justice in host countries.

Fresh Eyes – People to People Travel CIC's tenth year

A greater emphasis on Climate Justice and Just Transitions

This was a second year of changing emphasis for Fresh Eyes. By the end of 2019/20 on 31st March 2020, Fresh Eyes – People to People Travel signed up to Tourism Declares, an initiative that supports tourism businesses, organisations and individuals in declaring a climate emergency and taking purposeful action to reduce their carbon emissions as per the advice from The Intergovernmental Panel on Climate Change (IPCC) to cut global carbon emissions to 55% below 2017 levels by 2030.

This included a commitment to develop a 'Climate Emergency Plan' over the next year. We agreed and launched that on the 31st of March 2020 and took it forward, albeit it in the context of a global Covid 19 pandemic over 2020/21.

As part of our Declaration we committed to:-

"Advocate for change. We recognise the need for system change, including across the Tourism and Travel industry, and call for systemic moves, supported by necessary legislation and public support, towards Just-Green Tourism at national, local and community levels and for urgent regulatory action to accelerate the transition towards zero carbon air travel. We commit to being part of Just-Green Tourism and enabling tourism that is thoughtful, respectful and contributes to climate and social justice. If we can't do this, and we don't know if we can, we will encourage people not to travel!

We reviewed our approach to flying and will aim to limit our flying and will discourage travellers to fly.

In 2019/20 Fresh Eyes made a keynote presentation to the 4th Seoul International Fair and Sustainable Tourism Forum, September 2019. http://seoulfairtourismforum.net/about/aboutsift_eng.asp

This centred on presenting a programme for a Just-Green Deal for the tourism industry as a whole. This was the foundation of developing and presenting the Just-Green Deal for Tourism where possible. Initially this included a guest lecturer speech to the Centre for Tourism of Kyung Hee University, Seoul, South Korea and a guest speech to the Jeju Sustainable Tourism Conference, Jeju, South Korea.

In 2020/21, as part of the Asia Europe People's Forum, Fresh Eyes has contributed to campaigning and advocacy on Climate justice and Just Transitions. As part of the Transforming Tourism Initiative, Fresh Eyes contributed to discussions for Just-Green Tourism.

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Fresh Eyes-People To People Travel Community Interest Company
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For the Period 1 April 2020 to 30 September 2021

Review of Business - continued

Looking forward during 2020/21, we have concluded that, in the context of the climate emergency that:-

- We will cease working to develop travel itineraries and tours with responsible and thoughtful travellers.
- We will concentrate on our commitment to advocating for change. We recognise the need for system change, including across the Tourism and Travel industry, and call for systemic moves, supported by necessary legislation and public support, towards Just-Green Tourism at national, local and community levels and for urgent regulatory action to accelerate the just transition towards real zero carbon tourism.
- We will be part of campaigns and actions for Climate Justice and Just Transitions.
- We will only provide not for payment, solidarity advisory activities, promoting thoughtful and environmentally respectful travel, at the same time as discouraging people to fly.
- We will continue, where possible and appropriate to encourage people, when they travel, to stay with, where appropriate and possible, the partners that we have engaged with over the last ten years.

As a result, we will cease trading within 2021/22 and become a financially dormant but campaign active Company. Our website will be reviewed to reflect this decision.

The ceasing trading process will entail the ending of contracts and commitments related to our financial activities including mobile phone and Zoom contracts, insurance, Fair Tax Mark accreditation, and, sadly, our annual accounts scrutiny by Harris Accountancy. Where appropriate contracts will be taken over by Andy Rutherford in a personal capacity.

The outstanding Director's loan of £3,200 has been repaid to the loanee, Andy Rutherford.

Andy Rutherford has agreed to purchase remaining held foreign currency and the remaining stock of 4 Drinksafe micro-purification travel water bottles. He will not make a profit from any later sales and commits to sell at cost or gift.

Following the terms and conditions of the Community Solidarity Fund all remaining funds have been disbursed to appropriate organisations that reflect the principles of Fresh Eyes. Details can be found below.

Partners - the heart of the evolution of Just Tours

Fresh Eyes will continue, without charge, to encourage people to travel ethically, thoughtfully, responsibly and conscious of the Climate Emergency and growing inequalities that are the contexts for all travel.

We will continue, where possible and appropriate to encourage people to travel to and stay with, where appropriate and possible, the partners that we have engaged with over the last ten years.

Since 1984, the founding Director of Fresh Eyes has had the privilege of working with people and organisations at the forefront of change in their communities and countries across Asia, Africa, Europe and Latin America. A number of these, through the trust and mutual respect developed, have already committed themselves to working in partnership with Fresh Eyes – People to People Travel in developing Just Tours and making them a reality.

Developing Just Tours – how they have evolved

In India, Kabani in Kerala are an important partner with whom we have developed together a range of options for travellers which build on Fresh Eyes' and Kabani's shared ethos, principles and commitments <http://www.kabanitour.com/>. For example in Kerala, Kabani, has partnered groups in the village of Thrikkaipetta and Mothakkara to work with groups that have both provided homestays for 'guests' and pulled together expertise on agricultural life. They have developed travel opportunities that offer enriching experiences and improve the lives of local people. Kabani have received national and international recognition of their great initiatives including the prestigious "TO DO 2016 prize" for socially responsible tourism at ITB Berlin, the world's largest travel and tourism trade fair. They also received the World Nomads award and this resulted in an excellent film.

https://www.youtube.com/watch?v=L_PEqYhh4kU

We have now worked to develop similar opportunities in other parts of Kerala and in Karnataka and are also working with a number of family run guest houses in market and larger towns.

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Fresh Eyes-People To People Travel Community Interest Company
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Review of Business - continued

We have also developed a partnership with Edge of India in Uttarakhand <http://www.edgeofindia.com/index.aspx> , with Hacra in Rajasthan <http://www.hacra.org/> and Apani Dhani in Rajasthan <http://apanidhani.com/> and encourage travellers to travel to and stay with them. We have a partnership in Tamil Nadu with Ecoscape in the Nilgiris <http://www.ecoscape.co.in/> . Developing such partnerships includes meeting partners in their communities, sharing our understandings of responsible travel and approaches to making it a reality. We offer solidarity advice on responsible journeys and stays with these ethical partners.

In 2017/18 and again in 2018/19 we pioneered 'Kapas to Camise' journeys in India for travellers committed to ethical and respectful supply of organic cotton, thread and cloth. The journeys include visiting organic cotton and kala cotton farmers, weavers, spinners, natural dyers, block printers and much more. Communities in Bhuj in Kutch, Gujarat were visited in partnership with Khamir <http://www.khamir.org/> and in Kasrawad and Maheshwar in Madhya Pradesh with bioRe India <http://www.bioreindia.com/>. These journeys have included as travellers, two ethical designers Henri <https://henri.london/> and PICO <https://www.project-pico.com/process-1/> an ethical fabric user www.freeweaver.co.uk and an organic farmer and promoter of inspiring innovators and consumers trying to ensure that hill farming in the UK remains part of our future <http://www.onehutfull.org/> and now the ONE campaign <http://www.onehutfull.org/make-onechange> .

This was in partnership with Khadi cic <https://khadi.london/> and Moral Fibre <http://moralfibre-fabrics.com/> based in Ahmedabad, Gujarat. This built on the Khadi Initiative event held in November 2017 in London's Fashion and Textile Museum <https://khadi.london/khadi-initiative/> Fresh Eyes – People to People Travel was a co-organiser and participated actively in the event. In 2018 we co-organised Festival of Natural Fibres in Craft Central, London. In Jan 2019 we co-organised participated in and spoke at 'A Way Ahead for Ethical Khadi 2' (AWA:EK2) in Ahmedabad, India.

In 2019/20 Fresh Eyes provided advice to Textile Travels UK <https://textiletravels.co.uk/> as they are developing similar tour options in South India.

In 2017/18 Fresh Eyes – People to People Travel also pioneered a partnership with Action Village India, <http://www.actionvillageindia.org.uk/home> enabling trustees and supporters to participate in the Action Village India Partners' Forum in Hazaribag, Jharkhand, India in March 2018 and then participate in post Forum visits to grassroots organisations in Jharkhand, Bihar and by Chilka Lake in Odisha. A similar tour was envisaged for November 2020 but this has taken place virtually due to CV19 and the Climate Emergency.

In Bangladesh, Nagorik Uddyog <http://www.nuhr.org/AboutUS.aspx> , Gonoshasthaya Kendra <http://gonoshasthayakendra.com/> and ARBAN <https://www.arban.org/> have been the main organisations that have committed to being partners. The continuing social instability and the Climate Emergency have meant it has not been feasible to take forward Just Tours in Bangladesh at present.

In Laos, Padetc <http://www.padetc.org/> and Saoban <http://www.saobancrafts.com/> have been the potential core partners. Each organisation has contacts and working relationships with other organisations, networks and communities that will be 'hosts' for Just Tours. These provide privileged access to people and communities. However in Laos, the enforced disappearance of Sombath Somphone on 15th December 2012 is a human rights abuse leading us to suspend Just Tours in Laos until Sombath's safe return to his family is confirmed. In discussions with Sombath's wife in October 2018, she suggested that Fresh Eyes should now consider the feasibility of Just Tours to Laos again. This has been postponed due to CV19 and the Climate Emergency.

In 2017 Fresh Eyes began exploring partnerships with community based organisations in Indonesia as part of an extended visit to Java. In Indonesia partnerships are developing with a range of community initiatives and groups including with Asosiasi Pendamping Perempuan Usaha Kecil (ASPPUK), ViaVia Jogjakarta and Perempuan Kepala Keluarga (PeKka). We offered responsible journeys in 2018/19. These have been suspended due to CV19 and the Climate Emergency.

In 2017 Fresh Eyes had worked with a number of community based tourism organisations in four parts of Burma/Myanmar to develop a number of ethical, community based options for potential thoughtful travellers. A scoping visit was fully planned for October 2017. This was postponed due to the Human Rights concerns with respect to the Myanmar Government and military's actions in Rakhine State on the Rohingya people. In September 2017 hundreds of thousands of people of the Rohingya community were forced to flee their homes in Myanmar. Faced with state sponsored violence in Myanmar, over 600,000 refugees have taken shelter in Bangladesh. They joined over 300,000 refugees already in Bangladesh. The forced migration of Rohingyas from Myanmar has precipitated a major humanitarian and human rights crisis among the Rohingya refugee population. The Military Coup in February 2021 is profoundly disturbing and a structural violation of multiple rights of women, men and children in Myanmar.

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Review of Business - continued

In this context and the Climate Emergency and ongoing human and democratic rights abuses following the military coup in February 2021, Fresh Eyes has suspended all activities except campaigning for democracy and human rights in Myanmar.

Fresh Eyes has also been committed to enabling more fairly traded, thoughtful, respectful, transparent and accountable travel in Europe.

In Italy we have visited and established a partnership with Farfalle in Cammino, in Lunigiana. <http://www.farfalleincammino.org/en>
We offer solidarity advice on responsible journeys there.

In Greece we have a solidarity arrangement with the Hellenic Agrotourism Federation.
<http://agrozenia.net/en> and encourage travellers to travel to and stay with their members. Partners in Crete, VAMOS, have received travellers as a result. <http://www.vamosvillage.gr/>
We offer solidarity advice on responsible journeys there.

In Ireland we agreed a partnership with Loop Head Tourism who are committed to three pillars of responsible tourism— environmental integrity, social justice and economic development. In responsible tourism, individuals, organisations and businesses are asked to take responsibility for their actions and the impacts of their actions. <http://www.loophead.ie/what-to-see-in-ireland-about/> We encourage travellers to travel to and stay with their members.

We will work with local organisations and suppliers, ensuring that wherever possible transactions are fairly traded, that guides and people contributing to Just Tours are fairly paid and meet or exceed national minimum wages and working standards.

Fresh Eyes – People to People Travel remains committed to working with partners and travellers, hosts and guests to develop fairly and transparently traded travel.

Suspension of programme with Laos due to enforced disappearance of Sombath Somphone

It is important to note that our proposed partnership in Laos has been on hold due to developments in December 2012. As part of the Director's scoping visits to Laos in May, August and October 2012 a partnership was developing with Saoban and Padetc. This led to a first successful trial Community tour/visit in October 2012 with some participants from the Asia Europe People's Forum. Saoban and Fresh Eyes had also jointly organised a successful seminar on Human Rights and Tourism which also had Kabani from India as a co-organiser. This was part of the Asia Europe People's Forum 9 in Vientiane, Laos in October 2012.

Fresh Eyes' Director, Andy Rutherford, is a member of the International Organising Committee of the Asia Europe People's Forum and was significantly involved in the preparation and organisation of the AEPF9. One of the main Lao co-organisers was Sombath Somphone of Padetc. Sombath is a highly respected educationalist, inspiration for sustainable development and a recipient of the prestigious international Ramon Magsaysay Award for Community Leadership in 2005. He has dedicated his life to sustainable development and poverty reduction in the Lao PDR, and has contributed positively to numerous international processes, including the AEPF9. Sombath is an inspiration to development practitioners all over the world.

Sombath Somphone has been missing since about 5.30 pm on Saturday December 15th 2012. For the UN, European Union and Amnesty International Sombath's disappearance is considered as an enforced disappearance. Please refer to www.sombath.org

In 2018 Fresh Eyes, as a member of the International Organising Committee of the Asia Europe People's Forum, was significantly involved in the organisation of the Asia Europe People's Forum 12(AEPF12) in Ghent, Belgium. Deep concerns about Sombath were again presented as part of the AEPF12 Final Declaration
https://docs.wixstatic.com/ugd/e415f4_a257f65dd9a1421ebdcda9b0a2485d1f.pdf.

The Fresh Eyes Director, Andy Rutherford, also made representations to the UK Foreign Office on the anniversary of Sombath's enforced disappearance on 15th December 2020 as he has done since 2013. He also ensured the invitation of Sombath's wife Shui-Meng Ng to be a keynote speaker as part of the opening session of AEPF13.

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Fresh Eyes-People To People Travel Community Interest Company
Directors' Report (continued)
For the Period 1 April 2020 to 30 September 2021

Review of Business – continued

Fresh Eyes and the Asia Europe People's Forum

Since 2011 Fresh Eyes' Director, Andy Rutherford is a member of the International Organising Committee of the Asia Europe People's Forum <https://aepf.info/> and has been significantly involved in the preparation and organisation of the bi-annual Asia Europe People's Forum. Asia Europe People's Forum 12 successfully took place between 31st September to 1st October 2018 in Ghent, Belgium <https://www.aepf.info/aepf12>. Fresh Eyes was one of the main co-organisers of the event and a number of workshops. As a member of the International Organising Committee and its Core Team, Fresh Eyes is very involved in the taking forward of its range of activities including in 2019/20 its Building more inclusive Voice, Influence and Access programme.

Fresh Eyes is actively involved in contributing to the planning of AEPF activities including a number of conferences and activities on an annual basis. This has involved participation in meetings and conferences in Brussels and Amsterdam and a planning meeting in Jakarta, Indonesia. Fresh Eyes was involved in successfully obtaining support for the AEPF for its ongoing activities from a number of sources including the European Commission.

AEPF13

Fresh Eyes was significantly involved in the preparation and planning as a member of the Asia Europe People's Forum (AEPF) for the 13th People's Forum under the title "Asia Europe People's Forum for a Just, Peaceful and Sustainable World". This successfully took place online between the 17th and 24th May 2021.

AEPF13 is an exciting series of interlinked dialogues, workshops, actions, policy debates and open spaces. Fresh Eyes was a co-organiser with the Transforming Tourism Initiative of an open space on the 18th May 2021: 'Addressing Land Rights and Corporate Accountability in the 'Re-start' of Tourism'.

Transforming Tourism

Fresh Eyes was one of the main contributors to the Transforming Tourism publication <http://www.transforming-tourism.org/fileadmin/baukaesten/sdg/downloads/sdg-complete.pdf> and a participant in the Conference in Berlin which developed the Transforming Tourism 2030 Agenda http://www.transforming-tourism.org/fileadmin/baukaesten/sdg/downloads/Berlin_Declaration.pdf Fresh Eyes is a proud signatory of the Transforming Tourism 2030 Agenda.

Fresh Eyes Directors, Libby Blake and Andy Rutherford, joined over 30 participants, from civil society organisations from 19 countries in Africa, Asia, Europe and Latin America, in Berlin in March 2017 to discuss how tourism could be improved, especially as this is the UN International Year of Sustainable Tourism for Development.

All participants were committed to achieve the vision of the 2030 Agenda for Sustainable Development of a just, inclusive and equal world. The group also collectively drafted the Berlin Declaration on Transforming Tourism. The declaration includes some reflections on the 2030 Agenda, current trends in tourism and a number of recommendations for international bodies, governments industry and travellers.

The declaration also includes three core principles:

- 3.1 Human rights and self-determination of communities must be at the core of every tourism development. This includes the right to meaningful participation and consultation including free, prior and informed consent on whether, to what extent and in what form tourism takes place.*
- 3.2 If tourism is developed, it needs to seek a widespread and fair distribution of economic and social benefits throughout the recipient communities, including improving local prosperity, quality of life and social equity.*
- 3.3 Tourism should be a positive and beneficial experience for travellers and hosts alike in order to act as a force for mutual understanding, empathy and respect.*

The declaration was presented at ITB, the world's leading travel trade show, on 8th March 2017.

In preparation for the conference Fresh Eyes' Director Andy Rutherford was a co-author of an online compendium "Transforming Tourism" which explored the connections between tourism and sustainable development in each of the 17 SDGs and presented case studies, academic analysis and grassroots' experiences and developed recommendations on how to transform tourism. The concerns and recommendations were largely adopted in the Berlin Declaration on Transforming Tourism. This work began again in 2020/21 and continues.

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Fresh Eyes-People To People Travel Community Interest Company
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Review of Business - continued

Transforming Tourism - Covid-19 and Tourism - A moment of change and transformation -Series of online-seminars

As part of a response to the pandemic COVID-19 and our growing climate crisis, Fresh Eyes was active as part of the Transforming Tourism Initiative series of online seminars in 2020/21.

The pandemic and the following economic crises is an important wake-up call as well as an opportunity to make the essential transformation possible. Covid-19 has accentuated and deepened the twin challenges facing us all – firstly, our climate and environmental crisis and secondly, growing social and economic inequality, which is often linked to exclusion, within and between countries. Tourism can and must be part of responding to these challenges by contributing to climate justice and just transitions as well as just, equal and inclusive social and economic relations within and between countries.

While the most urgent measures to contain the Covid-19 virus and its impacts are the highest priority, we need to also think of and initiate long-term measures to help to respond to our climate emergency and to build resilience among the host communities and very importantly for the tourism industry as a whole.

The need of the hour is to use this rare moment to transform tourism and to promote tourism that is fair, future-oriented, responsible and accountable. Tourism that distributes incomes in an equitable manner, protects children and entire communities, preserves natural resources, inspires tourists and employers and employees to act sustainably. Such a tourism must not be a niche product, but the foundation of any tourism development.

In order to strengthen and broaden the network and to increase the visibility of civil Society perspectives on current tourism developments, the Transforming Tourism Initiative organized a series of online Seminars. Fresh Eyes was a co-organiser of all the online seminars.

16th July 2020: Online Seminar for Practitioners: Community Resilience and Change in Tourism

8th September 2020: Online Seminar on Labour and Decent Jobs in Tourism

September 2020: Joint Statement to World Tourism Day - Letter to the UNWTO

4th December 2020: Online Seminar on Climate Crisis, man-made Disasters and Tourism

19th March 2021: Online Seminar on Child Protection in a new tourism era: Challenges and ways forward post COVID-19

Fair Tax Mark

In January 2017 we agreed the Fresh Eyes – People to People Travel CIC Tax policy. This states that:-

“We are committed to paying all the taxes that we owe in accordance with the spirit of all tax laws that apply to our operations. We believe that paying our taxes in this way is the clearest indication we can give of our being responsible participants in society.

We will fulfil our commitment to paying the appropriate taxes that we owe by seeking to pay the right amount of tax (but no more), at the right rate, in the right place and at the right time. We aim to do this by ensuring that we report our tax affairs in ways that reflect the economic reality of the transactions we actually undertake in the course of our trade.

What we will not ever do is seek to use those options made available in tax law or the allowances and reliefs that it provides in ways that are contrary to the spirit of the law. Nor will we undertake specific transactions with the sole or main aim of securing tax advantages that would otherwise not be available to us based on the reality of the trade that we undertake. As a result the company will never undertake transactions that would require notification to HM Revenue & Customs under the Disclosure of Tax Avoidance Schemes Regulations or participate in any arrangement to which it might be reasonable anticipated that the UK's General Anti-Abuse Rule might apply.

We believe tax havens undermine the UK's tax system. As a result, if we ever trade with customers and suppliers genuinely located in places considered to be tax havens we will not make use of those places to secure a tax advantage, and nor will we take advantage of the secrecy that many such jurisdictions provide for transactions recorded within them.

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For the Period 1 April 2020 to 30 September 2021

Review of Business - continued

Our accounts will be prepared in compliance with this policy and will seek to provide all that information that users, including HM Revenue & Customs, might need to properly appraise our tax position. We will review this policy with our accountants annually to ensure that it is complied with." This is part of our commitment to be able to attain the "Fair Tax Mark".

In November 2017 Fresh Eyes – People to People Travel CIC was awarded the Fair Tax Mark. This was re-accredited in January 2020 and again in January 2021.

In receiving this prestigious award Fresh Eyes stated that

"Fresh Eyes – People to People Travel is committed to just, fair and responsible travel that is transparent and accountable. We believe that for travellers, tour operators, host communities and suppliers, everyone simply knowing who pays what and who receives what, throughout the supply chain, is an essential foundation to fairer and possibly more sustainable travel. Fresh Eyes operates a Just Price policy. We work directly with local producers and suppliers to build fair, transparent prices upwards.

We work with social enterprises, cooperatives, local producers and suppliers who are all committed to making clear and to sharing throughout the supply chain and to the traveller what they receive and pay. This includes what Fresh Eyes ourselves receive from the traveller. A key part of this everyone in the supply chain knowing our commitment to paying our taxes fairly and correctly. We are proud to be holders of the Fair Tax Mark. It is an integral part of our commitment to a transparent, fair and accountably managed supply chain including clear and visible pricing policy. This we feel is ambitious, honest, clear, creative and transformative and part of the Transforming Tourism Agenda that we are committed to."

Establishing and developing Fresh Eyes

Apart from the development of Just Tours our key contributions to the developing of Fresh Eyes in our tenth full year have been:-

- followed our core principles by business banking with the Co-operative Bank;
- adopted accountants who are a Community Interest Company;
- our company phone is a Fairphone with the Phone Cooperative;
- in 2016/17 we left Travel Trust Association and joined Protected Travel Services up to July 2019;
- an enthusiastic member of the Tourism Concern Ethical Tour Operators Group being active in meetings and campaigns up to the sad dissolution of Tourism Concern in 2018;
- widely used our logo developed by Mithu Hossain in Bangladesh;
- taken forward our commitment to working with partners and travellers, hosts and guests, to develop thoughtful, fairly and transparently traded travel;
- taken forward a commitment to work in ways which are as responsible and environmentally friendly as possible including in the office environment.

As part of the development Fresh Eyes – People to People Travel in 2020/21 the organisation,

1. Refocused the core activities of Fresh Eyes in response to the Climate Emergency.
2. 'Declared' as an organisation on 31st March 2020.
3. Developed our 'Climate Emergency Plan' and commits to taking it forward over 2020/21.
4. Reviewed its policy and approach to flying and will aim to limit our flying and will discourage travellers to fly.
5. As part of the Asia Europe People's Forum, Fresh Eyes has contributed to campaigning and advocacy on Climate Justice and Just Transitions.
6. Fresh Eyes made a keynote presentation to the 4th Seoul International Fair and Sustainable Tourism Forum, September 2019. This focussed on presenting a programme for a Just-Green Deal for the tourism industry as a whole. This was shared widely.
7. Developed and presented widely the Just-Green Deal for Tourism
8. Continued and increased engagement with the Asia Europe People's Forum.
9. As part of our response to CV19, we actively discouraged people to travel.
10. Were re-accredited the "Fair Tax Mark" in January 2021.
11. There were no Fresh Eyes travellers in 2020/21.
12. Continued to promote the use by travellers of Drinksafe micro-purification water bottles, promoting healthy travel and limiting use of plastic.
13. Continued to strengthen links with organisations and individuals working on human rights issues in the tourist industry.
14. Repaid part of a Director's Loan to founder Director.

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For the Period 1 April 2020 to 30 September 2021

Review of Business - continued

In 2020/21 we plan to

1. Take forward our 'Climate Emergency Plan'
2. Limit our flying and discourage travellers to fly.
3. Promote and present widely the Just-Green Deal for Tourism.
4. Increase engagement with the Transforming Tourism Initiative
5. Continue engagement with the Asia Europe People's Forum including as part of AEPF13.
6. Continued to cover overhead costs and generate resources for the Community Solidarity Fund by the Director undertaking consultancies for Fresh Eyes, doing work that was consistent with the core principles of Fresh Eyes. This includes work for the Asia Europe People's Forum
7. Continue our responsible response to CV19.
8. Strengthen Solidarity actions and the use of the Community Solidarity Fund. As part of the transition to being a dormant company, we will commit all remain held funds to the Community Solidarity Fund.
9. We will cease working to develop travel itineraries and tours with responsible and thoughtful travellers.
10. We will concentrate on our commitment to advocating for change. We recognise the need for system change, including across the Tourism and Travel industry, and call for systemic moves, supported by necessary legislation and public support, towards Just-Green Tourism at national, local and community levels and for urgent regulatory action to accelerate the just transition towards real zero carbon tourism.
11. We will be part of campaigns and actions for Climate Justice and Just Transitions.
12. We will only provide not for payment, solidarity advisory activities, promoting thoughtful and environmentally respectful travel, at the same time as discouraging people to fly.
13. We will continue, where possible and appropriate to encourage people, when they travel, to stay with, where appropriate and possible, the partners that we have engaged with over the last ten years.
14. As a result, we will cease trading within 2021/22 and become a financially dormant but campaign active Company. Our website will be reviewed to reflect this decision.
15. The ceasing trading process will entail the ending of contracts and commitments related to our financial activities including mobile phone and Zoom contracts, insurance, web site domain hosting, Fair Tax Mark accreditation, and, sadly, our annual accounts scrutiny by Harris Accountancy. Where appropriate contracts will be taken over by Andy Rutherford in a personal capacity.
16. The outstanding Director's loan of £3,200 will be repaid to the loanee, Andy Rutherford.
17. Andy Rutherford has agreed to purchase remaining held foreign currency and the remaining stock of 4 Drinksafe micro-purification travel water bottles. He will not make a profit from any later sales and commits to sell at cost or gift.
18. Following the terms and conditions of the Community Solidarity Fund all remaining funds will be disbursed to appropriate organisations that reflect the principles of Fresh Eyes.

The Fresh Eyes – Community Solidarity Fund

There is an absolute commitment to translate our Community Interest Statement into a core reality of the organisation.

This is taken forward through the Community Solidarity Fund that is dedicated to supporting the community organisations and social movements that guests/travellers have met and solidarity activities that promote a more just and equal world. This fund focuses on supporting community organisations and social movements. It will be run in transparently and accountably.

Initially it has allocated resources/solidarity/grants to community organisations and social movements in countries that the Just Tours take place in, Fresh Eyes travellers visit and Fresh Eyes is exploring partnerships in.

The resources will be developed in two main ways:-

- Each guest will be encouraged to contribute to the Community Solidarity Fund
- Part of the annual surplus, if there is one, will be transferred to the Community Solidarity Fund. The annual surplus is also essential to develop a cash flow cushion for PTS related trading.

In our tenth full year there were no guest/travellers, but Fresh Eyes did work that was consistent with the core principles of Fresh Eyes. This includes work agreed with the Asia Europe People's Forum which Fresh Eyes received the income from.

...CONTINUED

Fresh Eyes-People To People Travel Community Interest Company
Directors' Report (continued)
For the Period 1 April 2020 to 30 September 2021

Review of Business - continued

With Solidarity Fund accumulated income, in 2020/21 the organisation enabled contributions of £2,000 from the Community Solidarity Fund. In the first half of 2021/22 these were increased. As part of the transition to becoming a dormant company, as agreed by the Directors, all remaining funds after payment of commitments were committed to the following vital initiatives. These have been will be transferred to agreed recipients in 2021/22.

In 2020/21 these were for two groups of initiatives: -

- £305.87 to Action Village India's work with six partners in India, specifically their responses to the social and economic effects of the Covid pandemic in rural India. (transferred in 2020/21)
- £300 to the Black Curriculum group and their ongoing response to issues and concerns highlighted by 'Black Lives matter' in the UK. (transferred in 2020/21)

By 30th September 2021 the following commitments were transferred from our Community Solidarity Fund:-

- Indonesia Global Justice (IGJ) - £200 in solidarity with Covid relief support programme in marginalised communities in Indonesia
- Lewisham Refugee Community Solidarity Hub - £1,000 for its vital work
- Kabani Tours, Kerala, India - £1,000 in solidarity to our first and most important partner in India. By agreement this is for community based activities in rural Kerala for developing climate change adaptation practices and resilience.
- Joint Council for the Welfare of Immigrants - £500 for their vital work
- Lewisham Refugee and Migrant Network - £500 for their vital work
- Black Curriculum group and their ongoing response to issues and concerns highlighted by 'Black Lives matter' in the UK - £999 for their vital work
- Action Village India - £251.89 for their vital work
- Client Earth - £1,000 for their vital work

A total of £6,056.76 from our Community Solidarity Fund has been shared in this period. This is a sincere expression of our values and principles and a deep expression of why we committed to being a Community Interest Company.

CONSULTATION WITH STAKEHOLDERS

Organisational structure and decision making

Fresh Eyes – People to People Travel cic has one founder Director, Andy Rutherford. In 2015/16 Libby Blake became a co-Director.

The community interest company has four advisors

- Zakir Hossain, Bangladesh,
- Christina (Tina) Ebro, The Philippines,
- Sanjay Kumar, India and
- Bethan Cobley, UK.

Working with Partners - the heart of Just Tours

Consultations with partners and potential partners in Asia and Europe.

In India, Kabani in Kerala, Edge of India, Uttarakhand, Hacra and Apani Dhani in Rajasthan and Ecoscape in Tamil Nadu have been the main contacts.

In Laos Padet and Saoban have been the core partners. Each organisation has contacts and working relationships with other organisations, networks and communities that will be 'hosts' for Just Tours. These provide privileged access to people and communities.

...CONTINUED

Fresh Eyes-People To People Travel Community Interest Company
Directors' Report (continued)
For the Period 1 April 2020 to 30 September 2021

Review of Business - continued

In Indonesia partnerships are developing with a range of community initiatives and groups including with Asosiasi Pendamping Perempuan Usaha Kecil (ASPPUK), ViaVia Jogjakarta and Perempuan Kepala Keluarga (PeKka).

In Europe partnerships are developing with Farfalle in Camino, Lunigiana, Italy with The Hellenic Agri-tourism Association in Greece and with Loop Head Tourism in Ireland.

We will work with local organisations and suppliers, ensuring that wherever possible that transactions are fairly traded, that guides and people contributing to Just Tours are fairly paid and meet or exceed national minimum wages and working standards.

Fresh Eyes – People to People Travel is committed to working with partners and travellers, hosts and guests to develop fairly and transparently traded travel.

Given the decision to cease trading within 2021/22 and become a financially dormant company and then to concentrate on our commitment to advocating for change. We will discuss when appropriate with advisors how best to take forward our recognition for the need for system change, including across the Tourism and Travel industry, and call for systemic moves, supported by necessary legislation and public support, towards Just-Green Tourism at national, local and community levels and for urgent regulatory action to accelerate the just transition towards zero carbon tourism.

Directors

The directors who held office during the period were as follows:

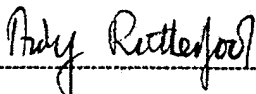
Ms. Libby Blake

Mr Andrew Rutherford

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Mr Andrew Rutherford

Director

23/12/2021

Fresh Eyes-People To People Travel Community Interest Company
Accountant's Report
For the Period 1 April 2020 to 30 September 2021

Report to the directors on the preparation of the unaudited statutory accounts of Fresh Eyes-People To People Travel Community Interest Company For the Period 1 April 2020 to 30 September 2021

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Fresh Eyes-People To People Travel Community Interest Company which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Fresh Eyes-People To People Travel Community Interest Company, as a body, in accordance with the terms of our engagement letter dated 23 May 2018. Our work has been undertaken solely to prepare for your approval the accounts of Fresh Eyes-People To People Travel Community Interest Company and state those matters that we have agreed to state to the directors of Fresh Eyes-People To People Travel Community Interest Company, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Fresh Eyes-People To People Travel Community Interest Company and its directors as a body for our work or for this report.

It is your duty to ensure that Fresh Eyes-People To People Travel Community Interest Company has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Fresh Eyes-People To People Travel Community Interest Company. You consider that Fresh Eyes-People To People Travel Community Interest Company is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Fresh Eyes-People To People Travel Community Interest Company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

23/12/2021

Harris Accountancy Services Limited
Chartered Certified Accountants
Cobalt Square, 83 Hagley Road
Birmingham
West Midlands
B16 8QG

Fresh Eyes-People To People Travel Community Interest Company
Income and Expenditure Account
For the Period 1 April 2020 to 30 September 2021

	Notes	30 September 2021 £	31 March 2020 £
TURNOVER		9,878	7,073
GROSS SURPLUS		9,878	7,073
Administrative expenses		(8,808)	(4,981)
OPERATING SURPLUS		1,070	2,092
Other interest receivable and similar income		2	3
Interest payable and similar charges		(4)	(9)
SURPLUS FOR THE FINANCIAL PERIOD		1,068	2,086

The notes on pages 18 to 20 form part of these financial statements.

Fresh Eyes-People To People Travel Community Interest Company
Balance Sheet
As at 30 September 2021

		30 September 2021		31 March 2020	
	Notes	£	£	£	£
FIXED ASSETS					
CURRENT ASSETS					
Cash at bank and in hand		1,150		3,344	
		<u>1,150</u>		<u>3,344</u>	
Creditors: Amounts Falling Due Within One Year	4	<u>(4,910)</u>		<u>(8,172)</u>	
NET CURRENT ASSETS (LIABILITIES)			(3,760)		(4,828)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(3,760)</u>		<u>(4,828)</u>
NET LIABILITIES			<u>(3,760)</u>		<u>(4,828)</u>
Income and Expenditure Account			<u>(3,760)</u>		<u>(4,828)</u>
MEMBERS' FUNDS			<u><u>(3,760)</u></u>		<u><u>(4,828)</u></u>

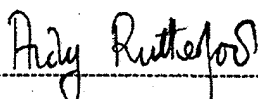
Fresh Eyes-People To People Travel Community Interest Company
Balance Sheet (continued)
As at 30 September 2021

For the period ending 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Mr Andrew Rutherford
Director

23/12/2021

The notes on pages 18 to 20 form part of these financial statements.

Fresh Eyes-People To People Travel Community Interest Company
Notes to the Financial Statements
For the Period 1 April 2020 to 30 September 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% on cost
Computer Equipment	25% on cost

1.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Taxation

Headline Tax Rate - 19%
Profit before Tax - £1,068
Expected Tax - £203
Actual Tax Paid - £0.00

...CONTINUED

Fresh Eyes-People To People Travel Community Interest Company
Notes to the Financial Statements (continued)
For the Period 1 April 2020 to 30 September 2021

1.4. Taxation - continued

Deferred tax

There is no deferred tax due under these accounts.

Variation between tax charge and the charge expected

Why current tax charge differs from the charge expected for the year at the tax rate applying to the profits of Fresh Eyes-People to People Travel CIC.

There is a very small operating surplus £1,068 however there are also significant outstanding loans due to the Directors (£3,760) which are a key contribution to a continuing trading deficit of (£3,760). This explains why Fresh Eyes-People to People Travel CIC's current tax charge differs from the charge expected for the year at the tax rate applying to the profits of the company.

Year	2018	2019	2020	2021	Average
Turnover	£2,082	£7,169	£7,073	£9,878	£6,551
Surplus/(deficit) before tax	(£3,896)	£1,844	£2,086	£1,068	£275
Less: Capital allowances	£0	£0	£0	£0	
Less: Deposit interest	£0	£0	(£3)	(£2)	
Less: Rent receivable	£0	£0	£0	£0	
Add: Depreciation	£0	£0	£0	£0	
Profit/(loss) chargeable to corporation tax	(£3,896)	£1,844	£2,083	£1,066	
Corporation tax expense	£0	£0	£0	£0	
Trading losses utilised:					
Trading losses brought down	(£7,989)	(£7,989)	(£6,145)	(£4,062)	
Current year	£0	£1,844	£2,083	£1,066	
Carried back	£0	£0	£0	£0	
Trading losses carried forward	(£7,989)	(£6,145)	(£4,062)	(£2,996)	

Fresh Eyes-People To People Travel Community Interest Company
Notes to the Financial Statements (continued)
For the Period 1 April 2020 to 30 September 2021

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: NIL (2020: NIL)

3. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2020	524	1,836	2,360
As at 30 September 2021	524	1,836	2,360
Depreciation			
As at 1 April 2020	524	1,836	2,360
As at 30 September 2021	524	1,836	2,360
Net Book Value			
As at 30 September 2021	-	-	-
As at 1 April 2020	-	-	-

4. Creditors: Amounts Falling Due Within One Year

	30 September 2021	31 March 2020
	£	£
Accruals and deferred income	1,150	1,212
Directors' loan accounts	3,760	6,960
	4,910	8,172

5. Directors Advances, Credits and Guarantees

The Directors received no pay or bonuses in this financial year.

6. Related Party Transactions

At 30th September 2021, Fresh Eyes People to People Travel CIC owed £998 of Directors' Loans to Andy Rutherford and £2,762 of Directors' Loans to Libby Blake.

7. General Information

Fresh Eyes-People To People Travel Community Interest Company is a private company, limited by guarantee, incorporated in England & Wales, registered number 07650643. The registered office is 118 Manor Park, London, SE13 5RH.

Fresh Eyes-People To People Travel Community Interest Company
Detailed Income and Expenditure Account
For the Period 1 April 2020 to 30 September 2021

	30 September 2021		31 March 2020	
	£	£	£	£
TURNOVER				
Community Solidarity Fund Income		-		40
Consultancy		9,800		6,424
Other Income		-		195
Just Tours - General		78		414
		<u>9,878</u>		<u>7,073</u>
GROSS SURPLUS		9,878		7,073
Administrative Expenses				
Travel and subsistence expenses	-		727	
Travel and Subsistence expenses - Abroad	-		144	
Insurance	689		1,069	
Printing, postage and stationery	93		125	
Community Solidarity Fund	5,480		1,352	
Telecommunications	797		481	
Website costs	703		140	
Accountancy fees	600		600	
Legal fees	84		56	
Professional fees	239		239	
Subscriptions	26		30	
Sundry expenses	97		18	
		<u>(8,808)</u>		<u>(4,981)</u>
OPERATING SURPLUS		1,070		2,092
Other interest receivable and similar income				
Bank interest receivable	2		3	
		<u>2</u>		<u>3</u>
Interest payable and similar expenses				
Bank charges	4		9	
		<u>(4)</u>		<u>(9)</u>
SURPLUS FOR THE FINANCIAL PERIOD		<u>1,068</u>		<u>2,086</u>

400065/15.

CIC 34

Community Interest Company Report

For official use
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Please
complete in
typescript, or
in bold black
capitals.

Company Name in
full

Fresh Eyes - People to People Travel CIC

Company Number

07650643

Year Ending

~~31st March 2021~~

30th September 2021

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a fair and accurate description of how they have benefited the community, or section of the community, which the company is intended to serve.

A social audit report covering a description of the Company's activities and impact is attached.

(If applicable, please just state "A social audit report covering these points is attached").

(Please continue on separate continuation sheet if necessary.)

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

Organisational structure and decision making :- Fresh Eyes – People to People Travel cic has two Directors, founder Andy Rutherford and a second Director, Libby Blake was appointed as part of the Annual Return for 2015/16 in June 2015.

The community interest company has four advisors - Zakir Hossain, Bangladesh, Christina (Tina) Ebro, The Philippines, Sanjay Kumar, India and Bethan Cobley, UK. The Director has periodically consulted with the advisors on aspects of the direction, principles and strategy of the community interest company. The advice and support of the advisors has been invaluable to Fresh Eyes – People to People Travel cic. The main stakeholders at present are the actual and potential partners for Just Tours. Potential Just Tours are being Identified in India, Indonesia, Ireland, Greece and Italy.

(If applicable, please just state "A social audit report covering these points is attached").

PART 3 – DIRECTORS' REMUNERATION – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

Fresh Eyes registered as an employer in 2013/14

In 2020/21 there were no transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office which require to be disclosed.

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

No transfer of assets other than for full consideration has been made.

(Please continue on separate continuation sheet if necessary.)

(N.B. Please enclose a cheque for £15 payable to Companies House)

PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed

Asy Ruttan

Date

~~30/06/21~~
23/12/2021

Office held (tick as appropriate) ☒ Director ☐ Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

118 Manor Park	
London SE13 5RH	
Telephone	07540114826
DX Number	DX Exchange

When you have completed and signed the form, please send it to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG

Fresh Eyes – People to People Travel cic Social Audit Report for CIC34 2021/22

PART 1 GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

Summary of Fresh Eyes – People to People Travel CIC's objectives

Our Community Interest Statement was revised on 31st January 2017 and now states that the CIC will provide benefit to

1. Community partners in organisations and social movements working to promote social, economic and environmental justice across the world and the women and men that they are working in partnership with.
2. Travellers who will gain better understanding and appreciation of the work, lives and challenges of these communities by travelling in thoughtful and socially responsible ways.
3. The travel industry. Fresh Eyes will provide constructive, fair and ethical alternatives to current travel industry practices which often are socially and environmentally exploitative.

Fresh Eyes – People to People Travel CIC's Vision and Core Aim

Fresh Eyes – People to People Travel has a socially responsible travel commitment enabling increased resources to stay within and for the benefit of host communities in Asia and Europe, so contributing to economic and social development of often marginalised women and men and their communities. We work to develop more fairly traded, thoughtful, environmentally respectful, transparent and accountable travel.

Our values stem from the Responsible Tourism approach to travel that has evolved over the last decade, with a clear and explicit social justice focus.

The core aim of Fresh Eyes is to contribute to enabling tourism that is thoughtful, respectful and contributes to climate and social justice.

We commit to contributing to a more just, equal and inclusive world. Fresh Eyes – People to People Travel is committed to working in partnership with people and organisations at the forefront of change in their communities and countries, as well as responsible travellers, to do this.



Fresh Eyes brings responsible travellers together with vibrant communities who are working for a more just, equal and inclusive world. If appropriate, we facilitate travel and tours that enable

guests to meet people and organisations working for social justice as well as experiencing the historical, cultural and natural sights of host communities and countries. Guests will be able to experience these through the 'fresh eyes' of a different perspective. Our initiatives enable both host communities and guests to make such socially responsible journeys a reality.

The host communities are able to increase their ability to work for social justice and to be more sustainable. Guests are encouraged to become involved in solidarity actions. Travel and Solidarity working together.

Fresh Eyes is also committed to advocating for change. We recognise the need for system change, including across the Tourism and Travel industry, and call for systemic moves, supported by necessary legislation and public support, towards Just-Green Tourism at national, local and community levels and for urgent regulatory action to accelerate the just transition towards zero carbon tourism.

Who are we?

Fresh Eyes – People to People Travel is a Company Limited by Guarantee and is proud to have become a Community Interest Company (CIC). This enables people travelling with Fresh Eyes – People to People Travel on *Just Tours* to be confident both of the ethical foundations of the organisation and that any surplus of the Company will be transferred to community organisations and social movements in Asia and Europe to support their programmes and campaigns.

In 2017/18 Fresh Eyes was proud to be awarded the Fair Tax Mark. This was re-awarded again in 2020/21.

As a company, within the constraints of our organisation's size, we encourage and support practices and policies that drive the benefits of the tourism industry into local economies and have a positive impact on broader development, promoting greater social and economic justice in host countries.

Fresh Eyes – People to People Travel CIC's tenth year

A greater emphasis on Climate Justice and Just Transitions

This was a second year of changing emphasis for Fresh Eyes. By the end of 2019/20 on 31st March 2020, Fresh Eyes – People to People Travel signed up to Tourism Declares, an initiative that supports tourism businesses, organisations and individuals in declaring a climate emergency and taking purposeful action to reduce their carbon emissions as per the advice from The Intergovernmental Panel on Climate Change (IPCC) to cut global carbon emissions to 55% below 2017 levels by 2030.

This included a commitment to develop a 'Climate Emergency Plan' over the next year. We agreed and launched that on the 31st of March 2020 and took it forward, albeit it in the context of a global Covid 19 pandemic over 2020/21.

As part of our Declaration we committed to:-

“Advocate for change. We recognise the need for system change, including across the Tourism and Travel industry, and call for systemic moves, supported by necessary legislation and public support, towards **Just-Green Tourism** at national, local and community levels and for urgent regulatory action to accelerate the transition towards zero carbon air travel. We commit to being part of **Just-Green Tourism** and enabling tourism that is thoughtful, respectful and contributes to climate and social justice. If we can’t do this, and we don’t know if we can, we will encourage people not to travel!

We reviewed our approach to flying and will aim to limit our flying and will discourage travellers to fly.

In 2019/20 Fresh Eyes made a keynote presentation to the 4th Seoul International Fair and Sustainable Tourism Forum, September 2019. http://seoulfairtourismforum.net/about/aboutsift_eng.asp This centred on presenting a programme for a **Just-Green Deal** for the tourism industry as a whole. This was the foundation of developing and presenting the **Just-Green Deal for Tourism** where possible. Initially this included a guest lecturer speech to the Centre for Tourism of Kyung Hee University, Seoul, South Korea and a guest speech to the Jeju Sustainable Tourism Conference, Jeju, South Korea.

In 2020/21, as part of the Asia Europe People’s Forum, Fresh Eyes has contributed to campaigning and advocacy on Climate justice and Just Transitions. As part of the Transforming Tourism Initiative, Fresh Eyes contributed to discussions for **Just-Green Tourism**.

Looking forward during 2020/21, we have concluded that, in the context of the climate emergency that:-

- We will cease working to develop travel itineraries and tours with responsible and thoughtful travellers.
- We will concentrate on our commitment to advocating for change. We recognise the need for system change, including across the Tourism and Travel industry, and call for systemic moves, supported by necessary legislation and public support, towards **Just-Green Tourism** at national, local and community levels and for urgent regulatory action to accelerate the just transition towards real zero carbon tourism.
- We will be part of campaigns and actions for Climate Justice and Just Transitions.
- We will only provide not for payment, solidarity advisory activities, promoting thoughtful and environmentally respectful travel, at the same time as discouraging people to fly.
- We will continue, where possible and appropriate to encourage people, when they travel, to stay with, where appropriate and possible, the partners that we have engaged with over the last ten years.

As a result, we will cease trading within 2021/22 and become a financially dormant but campaign active Company. Our website will be reviewed to reflect this decision.

The ceasing trading process will entail the ending of contracts and commitments related to our financial activities including mobile phone and Zoom contracts, insurance, Fair Tax Mark accreditation, and, sadly, our annual accounts scrutiny by Harris Accountancy. Where appropriate contracts will be taken over by Andy Rutherford in a personal capacity.

The outstanding Director's loan of £3,200 has been repaid to the loanee, Andy Rutherford.

Andy Rutherford has agreed to purchase remaining held foreign currency and the remaining stock of 4 Drinksafe micro-purification travel water bottles. He will not make a profit from any later sales and commits to sell at cost or gift.

Following the terms and conditions of the Community Solidarity Fund **all remaining funds** have been disbursed to appropriate organisations that reflect the principles of Fresh Eyes. Details can be found below.

Partners - the heart of the evolution of *Just Tours*

Fresh Eyes will continue, without charge, to encourage people to travel ethically, thoughtfully, responsibly and conscious of the Climate Emergency and growing inequalities that are the contexts for all travel.

We will continue, where possible and appropriate to encourage people to travel to and stay with, where appropriate and possible, the partners that we have engaged with over the last ten years.

Since 1984, the founding Director of Fresh Eyes has had the privilege of working with people and organisations at the forefront of change in their communities and countries across Asia, Africa, Europe and Latin America. A number of these, through the trust and mutual respect developed, have already committed themselves to working in partnership with Fresh Eyes – People to People Travel in developing *Just Tours* and making them a reality.

Developing *Just Tours* – how they have evolved

In India, **Kabani** in Kerala are an important partner with whom we have developed together a range of options for travellers which build on Fresh Eyes' and Kabani's shared ethos, principles and commitments <http://www.kabanitour.com/>. For example in Kerala, Kabani, has partnered groups in the village of Thrikkaipetta and Mothakkara to work with groups that have both provided homestays for 'guests' and pulled together expertise on agricultural life. They have developed travel opportunities that offer enriching experiences and improve the lives of local people. Kabani have received national and international recognition of their great initiatives including the prestigious "TO DO 2016 prize" for socially responsible tourism at ITB Berlin, the world's largest travel and tourism trade fair. They also received the World Nomads award and this resulted in an excellent film. https://www.youtube.com/watch?v=L_PEqYhh4kU
We have now worked to develop similar opportunities in other parts of Kerala and in Karnataka and are also working with a number of family run guest houses in market and larger towns.

We have also developed a partnership with **Edge of India in Uttarakhand**

<http://www.edgeofindia.com/index.aspx> , with **Hacra** in Rajasthan <http://www.hacra.org/> and **Apani Dhani** in Rajasthan <http://apanidhani.com/> and encourage travellers to travel to and stay with them. We have a partnership in Tamil Nadu with **Ecoscape** in the Nilgiris <http://www.ecoscape.co.in/> . Developing such partnerships includes meeting partners in their communities, sharing our understandings of responsible travel and approaches to making it a reality. We offer solidarity advice on responsible journeys and stays with these ethical partners.

In 2017/18 and again in 2018/19 we pioneered ‘*Kapas to Camise*’ journeys in India for travellers committed to ethical and respectful supply of organic cotton, thread and cloth. The journeys include visiting organic cotton and kala cotton farmers, weavers, spinners, natural dyers, block printers and much more. Communities in Bhuj in Kutch, Gujarat were visited in partnership with Khamir <http://www.khamir.org/> and in Kasrawad and Maheshwar in Madhya Pradesh with bioRe India <http://www.bioreindia.com/>. These journeys have included as travellers, two ethical designers Henri <https://henri.london/> and PICO <https://www.project-pico.com/process-1/> an ethical fabric user www.freeweaver.co.uk and an organic farmer and promoter of inspiring innovators and consumers trying to ensure that hill farming in the UK remains part of our future <http://www.onehutfull.org/> and now the ONE campaign <http://www.onehutfull.org/make-onechange> .

This was in partnership with Khadi cic <https://khadi.london/> and Moral Fibre <http://moralfibre-fabrics.com/> based in Ahmedabad, Gujarat. This built on the Khadi Initiative event held in November 2017 in London’s Fashion and Textile Museum <https://khadi.london/khadi-initiative/> Fresh Eyes – People to People Travel was a co-organiser and participated actively in the event. In 2018 we co-organised Festival of Natural Fibres in Craft Central, London. In Jan 2019 we co-organised participated in and spoke at ‘A Way Ahead for Ethical Khadi 2’ (AWA:EK2) in Ahmedabad, India.

In 2019/20 Fresh Eyes provided advice to Textile Travels UK <https://textiletravels.co.uk/> as they are developing similar tour options in South India.

In 2017/18 Fresh Eyes – People to People Travel also pioneered a partnership with Action Village India, <http://www.actionvillageindia.org.uk/home> enabling trustees and supporters to participate in the Action Village India Partners’ Forum in Hazaribag, Jharkhand, India in March 2018 and then participate in post Forum visits to grassroots organisations in Jharkhand, Bihar and by Chilka Lake in Odisha. A similar tour was envisaged for November 2020 but this has taken place virtually due to CV19 and the Climate Emergency.

In **Bangladesh**, Nagorik Uddyog <http://www.nuhr.org/AboutUS.aspx> , Gonoshasthaya Kendra <http://gonoshasthayakendra.com/> and ARBAN <https://www.arban.org/> have been the main organisations that have committed to being partners. The continuing social instability and the Climate Emergency have meant it has not been feasible to take forward **Just Tours** in Bangladesh at present.

In **Laos**, Padetc <http://www.padetc.org/> and Saoban <http://www.saobancrafts.com/> have been the potential core partners. Each organisation has contacts and working relationships with other organisations, networks and communities that will be ‘hosts’ for **Just Tours**. These provide

privileged access to people and communities. However in Laos, the enforced disappearance of Sombath Somphone on 15th December 2012 is a human rights abuse leading us to suspend *Just Tours* in Laos until Sombath's safe return to his family is confirmed. In discussions with Sombath's wife in October 2018, she suggested that Fresh Eyes should now consider the feasibility of *Just Tours* to Laos again. This has been postponed due to CV19 and the Climate Emergency.

In 2017 Fresh Eyes began exploring partnerships with community based organisations in **Indonesia** as part of an extended visit to Java. In Indonesia partnerships are developing with a range of community initiatives and groups including with **Asosiasi Pendamping Perempuan Usaha Kecil (ASPPUK)**, **ViaVia Jogjakarta** and **Perempuan Kepala Keluarga (Pekka)**. We offered responsible journeys in 2018/19. These have been suspended due to CV19 and the Climate Emergency.

In 2017 Fresh Eyes had worked with a number of community based tourism organisations in four parts of **Burma/Myanmar** to develop a number of ethical, community based options for potential thoughtful travellers. A scoping visit was fully planned for October 2017. This was postponed due to the Human Rights concerns with respect to the Myanmar Government and military's actions in Rakhine State on the Rohingya people. In September 2017 hundreds of thousands of people of the Rohingya community were forced to flee their homes in Myanmar. Faced with state sponsored violence in Myanmar, over 600,000 refugees have taken shelter in Bangladesh. They joined over 300,000 refugees already in Bangladesh. The forced migration of Rohingyas from Myanmar has precipitated a major humanitarian and human rights crisis among the Rohingya refugee population. The Military Coup in February 2021 is profoundly disturbing and a structural violation of multiple rights of women, men and children in Myanmar.

In this context and the Climate Emergency and ongoing human and democratic rights abuses following the military coup in February 2021, Fresh Eyes has suspended all activities except campaigning for democracy and human rights in Myanmar.

Fresh Eyes has also been committed to enabling more fairly traded, thoughtful, respectful, transparent and accountable travel in **Europe**.

In **Italy** we have visited and established a partnership with Farfalle in Cammino, in Lunigiana. <http://www.farfalleincammino.org/en> We offer solidarity advice on responsible journeys there.

In **Greece** we have a solidarity arrangement with the Hellenic Agrotourism Federation. <http://agroxenia.net/en> and encourage travellers to travel to and stay with their members. Partners in Crete, VAMOS, have received travellers as a result. <http://www.vamosvillage.gr/> We offer solidarity advice on responsible journeys there.

In **Ireland** we agreed a partnership with Loop Head Tourism who are committed to three pillars of responsible tourism– environmental integrity, social justice and economic development. In responsible tourism, individuals, organisations and businesses are asked to take responsibility

for their actions and the impacts of their actions. <http://www.loophead.ie/what-to-see-in-ireland-about/> We encourage travellers to travel to and stay with their members.

We will work with local organisations and suppliers, ensuring that wherever possible transactions are fairly traded, that guides and people contributing to *Just Tours* are fairly paid and meet or exceed national minimum wages and working standards.

Fresh Eyes – People to People Travel remains committed to working with partners and travellers, hosts and guests to develop fairly and transparently traded travel.

Suspension of programme with Laos due to enforced disappearance of Sombath Somphone

It is important to note that our proposed partnership in Laos has been on hold due to developments in December 2012. As part of the Director's scoping visits to Laos in May, August and October 2012 a partnership was developing with Saoban and Padetc. This led to a first successful trial Community tour/visit in October 2012 with some participants from the Asia Europe People's Forum. Saoban and Fresh Eyes had also jointly organised a successful seminar on Human Rights and Tourism which also had Kabani from India as a co-organiser. This was part of the Asia Europe People's Forum 9 in Vientiane, Laos in October 2012.

Fresh Eyes' Director, Andy Rutherford, is a member of the International Organising Committee of the Asia Europe People's Forum and was significantly involved in the preparation and organisation of the AEPF9. One of the main Lao co-organisers was Sombath Somphone of Padetc. Sombath is a highly respected educationalist, inspiration for sustainable development and a recipient of the prestigious international *Ramon Magsaysay Award* for Community Leadership in 2005. He has dedicated his life to sustainable development and poverty reduction in the Lao PDR, and has contributed positively to numerous international processes, including the AEPF9. Sombath is an inspiration to development practitioners all over the world.

Sombath Somphone has been missing since about 5.30 pm on Saturday December 15th 2012. For the UN, European Union and Amnesty International Sombath's disappearance is considered as an enforced disappearance. Please refer to www.sombath.org

In 2018 Fresh Eyes, as a member of the International Organising Committee of the Asia Europe People's Forum, was significantly involved in the organisation of the Asia Europe People's Forum 12(AEPF12) in Ghent, Belgium. Deep concerns about Sombath were again presented as part of the AEPF12 Final Declaration
https://docs.wixstatic.com/ugd/e415f4_a257f65dd9a1421ebdcda9b0a2485d1f.pdf.

The Fresh Eyes Director, Andy Rutherford, also made representations to the UK Foreign Office on the anniversary of Sombath's enforced disappearance on 15th December 2020 as he has done since 2013. He also ensured the invitation of Sombath's wife Shui-Meng Ng to be a keynote speaker as part of the opening session of AEPF13.

Fresh Eyes and the Asia Europe People's Forum

Since 2011 Fresh Eyes' Director, Andy Rutherford is a member of the International Organising Committee of the Asia Europe People's Forum <https://aepf.info/> and has been significantly involved in the preparation and organisation of the bi-annual Asia Europe People's Forum. Asia Europe People's Forum 12 successfully took place between 31st September to 1st October 2018 in Ghent, Belgium <https://www.aepf.info/aepf12>. Fresh Eyes was one of the main co-organisers of the event and a number of workshops. As a member of the International Organising Committee and its Core Team, Fresh Eyes is very involved in the taking forward of its range of activities including in 2019/20 its Building more inclusive Voice, Influence and Access programme.

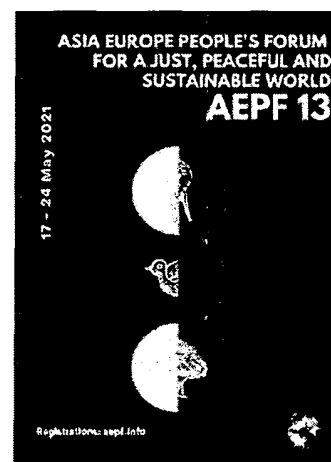


Fresh Eyes is actively involved in contributing to the planning of AEPF activities including a number of conferences and activities on an annual basis. This has involved participation in meetings and conferences in Brussels and Amsterdam and a planning meeting in Jakarta, Indonesia. Fresh Eyes was involved in successfully obtaining support for the AEPF for its ongoing activities from a number of sources including the European Commission.

AEPF13

Fresh Eyes was significantly involved in the preparation and planning as a member of the Asia Europe People's Forum (AEPF) for the 13th People's Forum under the title "**Asia Europe People's Forum for a Just, Peaceful and Sustainable World**". This successfully took place online between the 17th and 24th May 2021.

AEPF13 is an exciting series of interlinked dialogues, workshops, actions, policy debates and open spaces. Fresh Eyes was a co-organiser with the **Transforming Tourism Initiative** of an open space on the **18th May 2021**: 'Addressing Land Rights and Corporate Accountability in the 'Re-start' of Tourism'.



Transforming Tourism

Fresh Eyes was one of the main contributors to the **Transforming Tourism** publication <http://www.transforming-tourism.org/fileadmin/baukaesten/sdg/downloads/sdg-complete.pdf> and a participant in the Conference in Berlin which developed the Transforming Tourism 2030 Agenda http://www.transforming-tourism.org/fileadmin/baukaesten/sdg/downloads/Berlin_Declaration.pdf Fresh Eyes is a proud signatory of the Transforming Tourism 2030 Agenda.

Fresh Eyes Directors, Libby Blake and Andy Rutherford, joined over 30 participants, from civil society organisations from 19 countries in Africa, Asia, Europe and Latin America, in Berlin in March 2017 to discuss how tourism could be improved, especially as this is the UN International Year of Sustainable Tourism for Development.

All participants were committed to achieve the vision of the 2030 Agenda for Sustainable Development of a just, inclusive and equal world. The group also collectively drafted the **Berlin Declaration on Transforming Tourism**. The declaration includes some reflections on the 2030 Agenda, current trends in tourism and a number of recommendations for international bodies, governments industry and travellers.



The declaration also includes three core principles:

- 3.1 Human rights and self-determination of communities must be at the core of every tourism development. This includes the right to meaningful participation and consultation including free, prior and informed consent on whether, to what extent and in what form tourism takes place.*
- 3.2 If tourism is developed, it needs to seek a widespread and fair distribution of economic and social benefits throughout the recipient communities, including improving local prosperity, quality of life and social equity.*
- 3.3 Tourism should be a positive and beneficial experience for travellers and hosts alike in order to act as a force for mutual understanding, empathy and respect.*

The declaration was presented at ITB, the world's leading travel trade show, on 8th March 2017.

In preparation for the conference Fresh Eyes' Director Andy Rutherford was a co-author of an online compendium "Transforming Tourism" which explored the connections between tourism and sustainable development in each of the 17 SDGs and presented case studies, academic analysis and grassroots' experiences and developed recommendations on how to transform tourism. The concerns and recommendations were largely adopted in the Berlin Declaration on Transforming Tourism. This work began again in 2020/21 and continues.

Transforming Tourism - Covid-19 and Tourism - A moment of change and transformation - Series of online-seminars

As part of a response to the pandemic COVID-19 and our growing climate crisis, Fresh Eyes was active as part of the Transforming Tourism Initiative series of online seminars in 2020/21

The pandemic and the following economic crises is an important wake-up call as well as an opportunity to make the essential transformation possible. Covid-19 has accentuated and deepened the twin challenges facing us all – firstly, our climate and environmental crisis and secondly, growing social and economic inequality, which is often linked to exclusion, within and between countries. Tourism can and must be part of responding to these challenges by contributing to climate justice and just transitions as well as just, equal and inclusive social and

economic relations within and between countries.

While the most urgent measures to contain the Covid-19 virus and its impacts are the highest priority, we need to also think of and initiate long-term measures to help to respond to our climate emergency and to build resilience among the host communities and very importantly for the tourism industry as a whole.

The need of the hour is to use this rare moment to transform tourism and to promote tourism that is fair, future-oriented, responsible and accountable. Tourism that distributes incomes in an equitable manner, protects children and entire communities, preserves natural resources, inspires tourists and employers and employees to act sustainably. Such a tourism must not be a niche product, but the foundation of any tourism development.

In order to strengthen and broaden the network and to increase the visibility of civil Society perspectives on current tourism developments, the Transforming Tourism Initiative organized a series of online Seminars. Fresh Eyes was a co-organiser of all the online seminars.

16th July 2020: Online Seminar for Practitioners: Community Resilience and Change in Tourism

8th September 2020: Online Seminar on Labour and Decent Jobs in Tourism

September 2020: Joint Statement to World Tourism Day - Letter to the UNWTO

4th December 2020: Online Seminar on Climate Crisis, man-made Disasters and Tourism

19th March 2021: Online Seminar on Child Protection in a new tourism era: Challenges and ways forward post COVID-19

Fair Tax Mark

In January 2017 we agreed the Fresh Eyes – People to People Travel CIC Tax policy. This states that:-

“We are committed to paying all the taxes that we owe in accordance with the spirit of all tax laws that apply to our operations. We believe that paying our taxes in this way is the clearest indication we can give of our being responsible participants in society.

We will fulfil our commitment to paying the appropriate taxes that we owe by seeking to pay the right amount of tax (but no more), at the right rate, in the right place and at the right time. We aim to do this by ensuring that we report our tax affairs in ways that reflect the economic reality of the transactions we actually undertake in the course of our trade.

What we will not ever do is seek to use those options made available in tax law or the allowances and reliefs that it provides in ways that are contrary to the spirit of the law. Nor will we undertake specific transactions with the sole or main aim of securing tax advantages that would otherwise not be available to us based on the reality of the trade that we undertake. As a result the company will never undertake transactions that would require notification to HM

Revenue & Customs under the Disclosure of Tax Avoidance Schemes Regulations or participate in any arrangement to which it might be reasonable anticipated that the UK's General Anti-Abuse Rule might apply.

We believe tax havens undermine the UK's tax system. As a result, if we ever trade with customers and suppliers genuinely located in places considered to be tax havens we will not make use of those places to secure a tax advantage, and nor will we take advantage of the secrecy that many such jurisdictions provide for transactions recorded within them.

Our accounts will be prepared in compliance with this policy and will seek to provide all that information that users, including HM Revenue & Customs, might need to properly appraise our tax position. We will review this policy with our accountants annually to ensure that it is complied with." This is part of our commitment to be able to attain the "**Fair Tax Mark**".

In November 2017 Fresh Eyes – People to People Travel CIC was awarded the **Fair Tax Mark**. This was re-accredited in January 2020 and again in January 2021.

In receiving this prestigious award Fresh Eyes stated that

"Fresh Eyes – People to People Travel is committed to just, fair and responsible travel that is transparent and accountable. We believe that for travellers, tour operators, host communities and suppliers, everyone simply knowing who pays what and who receives what, throughout the supply chain, is an essential foundation to fairer and possibly more sustainable travel. Fresh Eyes operates a **Just Price** policy. We work directly with local producers and suppliers to build fair, transparent prices **upwards**.

We work with social enterprises, cooperatives, local producers and suppliers who are all committed to making clear and to sharing throughout the supply chain and to the traveller what they receive and pay. This includes what Fresh Eyes ourselves receive from the traveller. A key part of this everyone in the supply chain knowing our commitment to paying our taxes fairly and correctly. We are proud to be holders of the Fair Tax Mark. It is an integral part of our commitment to a transparent, fair and accountably managed supply chain including clear and visible pricing policy. This we feel is ambitious, honest, clear, creative and transformative and part of the Transforming Tourism Agenda that we are committed to."

Establishing and developing Fresh Eyes

Apart from the development of *Just Tours* our key contributions to the developing of Fresh Eyes in our tenth full year have been:-

- followed our core principles by business banking with the Co-operative Bank;
- adopted accountants who are a Community Interest Company;
- our company phone is a Fairphone with the Phone Cooperative;
- in 2016/17 we left Travel Trust Association and joined Protected Travel Services up to July 2019;

- an enthusiastic member of the Tourism Concern Ethical Tour Operators Group being active in meetings and campaigns up to the sad dissolution of Tourism Concern in 2018;
- widely used our logo developed by Mithu Hossain in Bangladesh;
- taken forward our commitment to working with partners and travellers, hosts and guests, to develop thoughtful, fairly and transparently traded travel;
- taken forward a commitment to work in ways which are as responsible and environmentally friendly as possible including in the office environment.

As part of the development **Fresh Eyes – People to People Travel** in 2020/21 the organisation,

1. Refocused the core activities of **Fresh Eyes** in response to the Climate Emergency.
2. 'Declared' as an organisation on 31st March 2020.
3. Developed our 'Climate Emergency Plan' and commits to taking it forward over 2020/21.
4. Reviewed its policy and approach to flying and will aim to limit our flying and will discourage travellers to fly.
5. As part of the Asia Europe People's Forum, **Fresh Eyes** has contributed to campaigning and advocacy on Climate Justice and Just Transitions.
6. **Fresh Eyes** made a keynote presentation to the 4th Seoul International Fair and Sustainable Tourism Forum, September 2019. This focussed on presenting a programme for a **Just-Green Deal** for the tourism industry as a whole. This was shared widely.
7. Developed and presented widely the **Just-Green Deal for Tourism**
8. Continued and increased engagement with the **Asia Europe People's Forum**.
9. As part of our response to CV19, we actively discouraged people to travel.
10. Were re-accredited the "**Fair Tax Mark**" in January 2021.
11. There were no **Fresh Eyes** travellers in 2020/21.
12. Continued to promote the use by travellers of Drinksafe micro-purification water bottles, promoting healthy travel and limiting use of plastic.
13. Continued to strengthen links with organisations and individuals working on human rights issues in the tourist industry.
14. Repaid part of a Director's Loan to founder Director.

In 2021/22 we

1. Take forward our 'Climate Emergency Plan'
2. Limit our flying and discourage travellers to fly.
3. Promote and present widely the **Just-Green Deal for Tourism**.
4. Increase engagement with the Transforming Tourism Initiative

5. Continue engagement with the **Asia Europe People's Forum** including as part of AEPF13.
6. Continued to cover overhead costs and generate resources for the **Community Solidarity Fund** by the Director undertaking consultancies for **Fresh Eyes**, doing work that was consistent with the core principles of **Fresh Eyes**. This includes work for the **Asia Europe People's Forum**
7. Continue our responsible response to CV19.
8. Strengthen Solidarity actions and the use of the **Community Solidarity Fund**. As part of the transition to being a dormant company, we will commit all remain held funds to the **Community Solidarity Fund**.
9. We will cease working to develop travel itineraries and tours with responsible and thoughtful travellers.
10. We will concentrate on our commitment to advocating for change. We recognise the need for system change, including across the Tourism and Travel industry, and call for systemic moves, supported by necessary legislation and public support, towards **Just-Green Tourism** at national, local and community levels and for urgent regulatory action to accelerate the just transition towards real zero carbon tourism.
11. We will be part of campaigns and actions for Climate Justice and Just Transitions.
12. We will only provide not for payment, solidarity advisory activities, promoting thoughtful and environmentally respectful travel, at the same time as discouraging people to fly.
13. We will continue, where possible and appropriate to encourage people, when they travel, to stay with, where appropriate and possible, the partners that we have engaged with over the last ten years.
14. As a result, we will cease trading within 2021/22 and become a financially dormant but campaign active Company. Our website will be reviewed to reflect this decision.
15. The ceasing trading process will entail the ending of contracts and commitments related to our financial activities including mobile phone and Zoom contracts, insurance, web site domain hosting, Fair Tax Mark accreditation, and, sadly, our annual accounts scrutiny by Harris Accountancy. Where appropriate contracts will be taken over by Andy Rutherford in a personal capacity.
16. The outstanding Director's loan of £3,200 will be repaid to the loanee, Andy Rutherford.
17. Andy Rutherford has agreed to purchase remaining held foreign currency and the remaining stock of 4 Drinksafe micro-purification travel water bottles. He will not make a profit from any later sales and commits to sell at cost or gift.
18. Following the terms and conditions of the Community Solidarity Fund **all remaining funds** will be disbursed to appropriate organisations that reflect the principles of **Fresh Eyes**.

The Fresh Eyes – Community Solidarity Fund

There is an absolute commitment to translate our Community Interest Statement into a core reality of the organisation.

This is taken forward through the **Community Solidarity Fund** that is dedicated to supporting the community organisations and social movements that guests/travellers have met and solidarity activities that promote a more just and equal world. This fund focuses on supporting community organisations and social movements. It will be run in transparently and accountably.

Initially it has allocated resources/solidarity/grants to community organisations and social movements in countries that the *Just Tours* take place in, Fresh Eyes travellers visit and Fresh Eyes is exploring partnerships in.

The resources will be developed in two main ways:-

- Each guest will be encouraged to contribute to the **Community Solidarity Fund**
- Part of the annual surplus, if there is one, will be transferred to the **Community Solidarity Fund**. The annual surplus is also essential to develop a cash flow cushion for PTS related trading.

In our tenth full year there were no guest/travellers, but Fresh Eyes did work that was consistent with the core principles of Fresh Eyes. This includes work agreed with the Asia Europe People's Forum which Fresh Eyes received the income from.

With Solidarity Fund accumulated income, in 2020/21 the organisation enabled contributions of £2,000 from the **Community Solidarity Fund**. In the first half of 2021/22 these were increased. As part of the transition to becoming a dormant company, as agreed by the Directors, all remaining funds after payment of commitments were committed to the following vital initiatives. These have been will be transferred to agreed recipients in 2021/22.

In 2020/21 these were for two groups of initiatives: -

- £305.87 to Action Village India's work with six partners in India, specifically their responses to the social and economic effects of the Covid pandemic in rural India. (transferred in 2020/21)
- £300 to the Black Curriculum group and their ongoing response to issues and concerns highlighted by 'Black Lives matter' in the UK. (transferred in 2020/21)

By 30th September 2021 the following commitments were transferred from our **Community Solidarity Fund**:-

- **Indonesia Global Justice (IGJ)** - £200 in solidarity with Covid relief support programme in marginalised communities in Indonesia
- **Lewisham Refugee Community Solidarity Hub** - £1,000 for its vital work
- **Kabani Tours, Kerala, India** - £1,000 in solidarity to our first and most important partner in India. By agreement this is for community based activities in rural Kerala for developing climate change adaptation practices and resilience.
- **Joint Council for the Welfare of Immigrants** - £500 for their vital work
- **Lewisham Refugee and Migrant Network** - £500 for their vital work
- **Black Curriculum group** and their ongoing response to issues and concerns highlighted by 'Black Lives matter' in the UK - £999 for their vital work
- **Action Village India** - £251.89 for their vital work
- **Client Earth** - £1,000 for their vital work

A total of £6,056.76 from our Community Solidarity Fund

has been shared in this period.

This is a sincere expression of
our values and principles

and

a deep expression
of why we committed to being a
Community Interest Company.

PART 2 CONSULTATION WITH STAKEHOLDERS

Organisational structure and decision making

Fresh Eyes – People to People Travel cic has one founder Director, Andy Rutherford. In 2015/16 Libby Blake became a co-Director.

The community interest company has four advisors

- Zakir Hossain, Bangladesh,
- Christina (Tina) Ebro, The Philippines,
- Sanjay Kumar, India and
- Bethan Copley, UK.

Working with Partners - the heart of *Just Tours*

Consultations with partners and potential partners in Asia and Europe.

In India, **Kabani** in Kerala, **Edge of India**, Uttarakhand, **Hacra** and **Apani Dhani** in Rajasthan and **Ecoscape** in Tamil Nadu have been the main contacts.

In Laos **Padetc** and **Saoban** have been the core partners. Each organisation has contacts and working relationships with other organisations, networks and communities that will be 'hosts' for *Just Tours*. These provide privileged access to people and communities.

In Indonesia partnerships are developing with a range of community initiatives and groups including with **Asosiasi Pendamping Perempuan Usaha Kecil (ASPPUK)**, **ViaVia Jogjakarta** and **Perempuan Kepala Keluarga (Pekka)**.

In Europe partnerships are developing with **Farfalle in Camino**, Lunigiana, Italy with The **Hellenic Agri-tourism Association** in Greece and with **Loop Head Tourism** in Ireland.

We will work with local organisations and suppliers, ensuring that wherever possible that transactions are fairly traded, that guides and people contributing to *Just Tours* are fairly paid and meet or exceed national minimum wages and working standards.

Fresh Eyes – People to People Travel is committed to working with partners and travellers, hosts and guests to develop fairly and transparently traded travel.

Given the decision to cease trading within 2021/22 and become a financially dormant company and then to concentrate on our commitment to advocating for change. We will discuss when appropriate with advisors how best to take forward our recognition for the need for system change, including across the Tourism and Travel industry, and call for systemic moves, supported by necessary legislation and public support, towards **Just-Green** Tourism at national, local and community levels and for urgent regulatory action to accelerate the just transition towards zero carbon tourism.

September 2021