

VILLAGE AID

England & Wales · Charity number 1067322

Details

Other names	VILLAGE AID LTD
Status	Registered
Legal form	Charitable company
Company number	03446625
Registered	1998-01-09
Register	View on the Charity Commission register

Contact

Address	Self Help Africa Second Floor Suite Westgate House Hills Lane Shrewsbury SY1 1QU
Phone	07432053964
Email	info@villageaid.org
Website	www.villageaid.org

Activities

Objects: A) THE RELIEF OF POVERTY AMONG PERSONS INHABITING COUNTRIES IN THE THIRD WORLD IN PARTICULAR BY PROMOTING SUSTAINABLE DEVELOPMENT PRACTICESB) TO ADVANCE THE EDUCATION OF THE PUBLIC IN ISSUES EFFECTING THE DEVELOPING WORLD

Activities: Village Aid empowers disadvantaged people in rural West Africa to improve their own lives. Working through community based partners, participatory learning is used to identify development priorities. Skills and resources are provided to turn these into a reality, programmes include Education, Securing Livelihoods and Access to Justice.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THIRD WORLD
- Cameroon
- Ghana
- Senegal
- The Gambia
- Derbyshire
- Nottinghamshire
- Sheffield City
- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£49,077	£82,691	-	-
2023-12-31	£56,875	£60,201	-	-
2022-12-31	£62,739	£78,931	-	-
2021-12-31	£59,696	£86,070	-	-
2021-03-31	£120,552	£73,767	-	-

Trustees

Name	Role	Appointed
Catherine Fitzgibbon		2024-06-05
Dervla Owens		2024-06-05
Geoff Meagher		2024-06-05
Mary Robinson		2024-02-23

VILLAGE AID

England & Wales - Charity number 1067322

Accounts

Village Aid Ltd

(A Company Limited by Guarantee)

Annual Report and Unaudited Financial Statements

For the year ended 31 December 2024

COMPANY NUMBER: 03446625

CHARITY NUMBER: 1067322

**REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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Village Aid Ltd

LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 December 2024

Trustees:	Mary Robinson (Chair – appointed 23 February 2024) Catherine Fitzgibbon (appointed 5 June 2024) Dervla Owens (appointed 5 June 2024) Geoff Meagher (appointed 5 June 2024) Chasca Twyman (Chair- resigned 5 June 2024) Kemal Shaheen (resigned 5 June 2024) Tim Kellow (resigned 18 April 2024) Andrew Layzell (resigned 5 June 2024)
Company Secretary:	Augustine Akpan (appointed 5 June 2024)
Company number:	03446625
Charity number:	1067322
Registered office:	Village Aid Denby House Business Centre Taylor Lane Loscoe Derbyshire DE75 7AB
Bankers:	Royal Bank of Scotland Bakewell DE45 1BT
Solicitors:	Withers LLP. 16 Old Bailey London EC4M 7EG United Kingdom
Accountant:	RBK Audit UK Limited RBK House, Irishtown Athlone, Co. Westmeath, N37 XP52, Ireland

Village Aid Ltd

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2024

The trustees (who are also Directors of Village Aid for company law purposes) at the date on which the financial statements were approved, present their report and the unaudited financial statements for the year ended 31 December 2024.

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

Overview

Village Aid is a subsidiary of United Purpose, charity number 272465. On the 5 August 2021, United Purpose merged with the Gorta Group, (t/a Self Help Africa), a like-minded charity based in the Republic of Ireland, charity number 20008895.

Objectives and activities for public benefit

The primary objective of the charity is the relief of poverty among persons in African rural communities. This objective is primarily achieved by supporting sustainable livelihoods for rural farmers and improving their resilience to the impact of erratic weather caused by climate change.

The main activity of the charity is to raise funds in support of the shared mission of Village Aid Ltd, United Purpose and Self Help Africa.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Funds transferred to United Purpose and/or Self-Help Africa (the Gorta Group) are used to support activities that focus on:

1. Contributing to sustainable landscapes, resilient food systems and healthy communities. This work includes supporting families and communities to sustainably increase and diversify food production on their smallholding and ensuring they have the means for a nutritious diet.
2. Supporting the growth of inclusive, profitable and sustainable businesses that can provide services and decent employment for communities. This work includes linking small scale farmers, cooperatives and producer groups to the market;
3. Reacting and responding to both long-term and sudden onset crises in communities where we have a presence and seeking to improve resilience; and
4. Strengthening systems and cultivating an enabling policy environment, to maximize the potential success of these focus areas.

Objectives and activities for public benefit (continued)

The benefits of these activities are monitored through the implementation and evaluation of all programmes, which can include surveys and interviews with programme participants. All programmes have baseline data and output/outcome indicators against which results are measured.

All programme participants are people living in extreme poverty in Africa. There can be a risk of harm to staff, partners and programmes in some of the countries where the Gorta Group delivers programmes, in particular areas impacted by conflict or natural disasters. Trustees are satisfied that the Gorta Group has the appropriate policies and procedures in place to minimise, manage and mitigate risks to ensure that programme benefits outweigh any potential risks related to those involved with our work. There is no private benefit flowing from any of the charity's purposes.

Financial review

a. Results for the year ended 31st December 2024

The financial outcome for 2024 is set out in the Statement of Financial Activities on page 10.

In 2024, Village Aid raised a total of £49,077 (2023: £56,875) from fundraising activities.

Expenditure incurred, during 2024, totalled £82,691 (2023: £60,201) and is comprised of a grant made by Village Aid to the Gorta Group in support of its charitable activities. The grant will be used to support country programme activities in West Africa during 2025.

All support and fundraising costs are borne by the Gorta Group.

b. Reserves policy

The trustees have an established policy whereby unrestricted funds not committed nor invested in tangible fixed assets ('the free reserves') should be kept to a minimum for operational purposes, so that excess funds can be made available to fund the wider work of the Gorta Group.

Reserves required for operational purposes are minimal, with the targeted level of unrestricted reserves being £10,000. Unrestricted reserves at the end of December 2024 were £11,954.

c. Going Concern

As outlined in the Plans for the future section below, the Village Aid will be transferred to Self Help Africa UK, a UK based subsidiary of the Gorta Group in 2025.

Financial review (continued)

c. Going concern (continued)

The Board of Gorta t/a Self Help Africa has confirmed in writing to Village Aid that it is prepared to continue funding the support and fundraising costs incurred by the organisation. Therefore, trustees continue to adopt the going concern basis in preparing the annual financial statements. The trustees believe that there is no material uncertainty about Village Aid's ability to continue as a going concern.

Structure, governance and management

a. Legal structure

The organisation is a charitable company limited by guarantee, incorporated on 8 October 1997 and registered as a charity on 9 January 1988. Prior to incorporation, the organisation operated as an unincorporated charity.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Village Aid is a subsidiary of United Purpose (formerly Concern Universal) - charity number: 272465 and registered address: office 124, W2 1st Floor Wellington House, Wellington Road, Cardiff, United Kingdom, CF11 9BE.

On the 5 August 2021, United Purpose merged with the Gorta Group, (t/a Self Help Africa), charity number: 20008895 and registered address: 4th floor, Joyce's Court, 38 Talbot street, Dublin 1, DO1 C861.

As outlined in the Articles of Association, United Purpose is a controlling member of Village Aid. This means that United Purpose has four times the total number of votes exercisable by all ordinary members who are entitled to vote on any resolution.

On the 17 April 2025, at the AGM for the charity, the members approved that Village Aid continue to operate an independent subsidiary entity but would move under control and management of Self Help Africa UK.

b. Board of Trustees

Village Aid Ltd is governed by a Board of Trustees (listed on page 1) and must have a minimum of 2 members – one of whom is the controlling member, United Purpose. Trustees are also directors of the company, under company law.

TRUSTEES ANNUAL REPORT (continued)

For the year ended 31 December 2024

Structure, governance and management (continued)

b. Board of Trustees (continued)

Trustees, who are elected for three years, and then retire or stand for re-election for a further term, are elected by the members at the Annual General Meeting. All trustees give their time voluntarily and receive no benefits from the charity.

During 2024, there were four trustees, as outlined on page 1, and 3 board meetings.

Trustees are responsible for the strategic direction of the company. They delegate the day-to-day management and administration of the charity to the assigned representatives within the Gorta Group.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2024 was 44 (2023: 44¹). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

c. Related parties and relationships with other organisations

At the end of the 2024, a total of £1,449 (2023: (£1,540)) was receivable from United Purpose, the parent company charity in the year in respect of administration expenses that were paid by Village Aid.

Grants payable to West African projects run by the Gorta Group, at the end of 2024, were £82,666 (2023: £48,894).

Plans for the future

As noted above, on the 17 April 2025, at the AGM for the charity, the members approved that Village Aid continue to operate an independent subsidiary entity but would move under control and management of Self Help Africa UK. This approval amended previous plans to transfer the activities, assets and liabilities of Village Aid to Self Help Africa UK, a UK based subsidiary of the Gorta Group.

¹ The number previously disclosed in the 2023 signed financial statements was 4, which was the number of directors of the Company. In the current year, the number of members disclosed is the members as per the Annual General Meeting (AGM).

Other

a. Political donations

No political donations were made during the financial year 2024 (2023: £Nil).

b. Post balance sheet events

There were no other subsequent events since the financial year end other than the matter proposed in the plans for the future.

In so far as the trustees are aware:

- There is no relevant information of which the charitable company's accountant is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the accountant is aware of that information

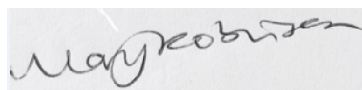
c. Small companies provision statement

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime under the Companies Act 2006.

d. Accountant

RBK Audit UK Limited was appointed as the charitable company's accountant during 2024 and have expressed its willingness to continue in that capacity.

On behalf of the Board of Trustees:



Mary Robinson
Trustee

Date: 01 September 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES REPORT AND THE UNAUDITED FINANCIAL STATEMENTS

The trustees (who are also directors for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and regulations.

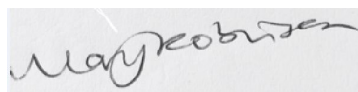
Company law requires the trustees to prepare financial statements for the financial year. Under that law, they have elected to prepare financial statements in accordance with FRS102, the financial reporting standard applicable in the UK and the Republic of Ireland as applied in accordance with the provisions of the Companies Act 2006 and the Charities SORP.

Under Company Law, trustees 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 charitable company and of its income and expenditure for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Assess the company's ability to continue as a going concern, disclosing as applicable, matters relating to going concern; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board of Trustees:



Mary Robinson

Trustee

Date: 01 September 2025

Village Aid Ltd

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED STATUTORY ACCOUNTS OF VILLAGE AID LIMITED ("the Company") FOR THE YEAR ENDED 31 DECEMBER 2024

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiners Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Limitations of Report

This report is made solely to the Charity's Board of Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile issue the report that we have been engaged to issue, report to the Charity's Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Trustees, as a body, for our work, or for this report.

Village Aid Ltd

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED STATUTORY ACCOUNTS OF
VILLAGE AID LIMITED ("the Company") FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

Michelle O'Donoghue

Michelle O'Donoghue
RBK Audit UK Limited
Chartered Accountants
RBK House
Irishtown
Athlone
Co. Westmeath

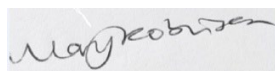
Date 2 September 2025

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2024

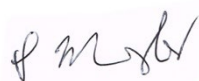
	Notes	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
Income from:							
Donations and legacies	2(a)	47,619	-	47,619	55,962	-	55,962
Other income	2(b)	1,458	-	1,458	913	-	913
Total		49,077	-	49,077	56,875	-	56,875
Expenditure on:							
Charitable activities	3	-	82,691	82,691	11,307	48,894	60,201
Total		-	82,691	82,691	11,307	48,894	60,201
Net income (expenditure)		49,077	(82,691)	(33,614)	45,568	(48,894)	(3,326)
Transfers between funds		(82,691)	82,691	-	(48,894)	48,894	-
Net movements in funds		(33,614)	-	(33,614)	(3,326)	-	(3,326)
Reconciliation of funds:							
Total funds brought forward	9	45,568	-	45,568	48,894	-	48,894
Total funds carried forward		11,954	-	11,954	45,568	-	45,568

The statement of financial activities includes all gains and losses recognised in the year. The notes on pages 12 to 19 form part of these financial statements.

On behalf of the Board.



Mary Robinson
Trustee



Geoff Meagher
Trustee

Date: 01 September 2025

Date: 01 September 2025

BALANCE SHEET

As at 31 December 2024

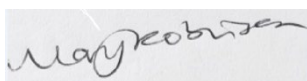
		2024	2023
	Note	£	£
Current assets:			
Debtors	6	1,929	3,753
Cash at bank and in hand	7	92,691	92,249
		<u>94,620</u>	<u>96,002</u>
Liabilities:			
Creditors: Amounts falling due within one year	8	(82,666)	(50,434)
Net assets less current liabilities		<u>11,954</u>	<u>45,568</u>
Total net assets		<u>11,954</u>	<u>45,568</u>
The funds of the charity:			
Restricted funds	9	-	-
Unrestricted funds	9	11,954	45,568
Total charity funds		<u>11,954</u>	<u>45,568</u>

For the year ended 31 December 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

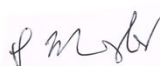
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the Board.



Mary Robinson
Trustee



Geoff Meagher
Trustee

Date: 01 September 2025

Date: 01 September 2025

NOTES TO FINANCIAL STATEMENTS

For the year ended 31 December 2024

1. Accounting policies

a) Statutory information

Village Aid Limited is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is Denby House Business Centre Taylor Lane Loscoe Derbyshire DE75 7AB.

Village Aid is a subsidiary of United Purpose, company registration number 01278887, a company registered in England and Wales and a company limited by guarantee. On the 5 August 2021, United Purpose merged with The Gorta Group, trading as Self Help Africa, a like-minded charity based in the Republic of Ireland, charity number 20008895.

The charitable company meets the definition of a public benefit entity under FRS 102.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

Village Aid, as a qualifying entity, has chosen to take the exemption allowed by FRS102 from the requirements to produce a cash flow statement as part of its financial statements because the cash flows of Village Aid are included in the consolidated cash flow statement prepared by the United Purpose.

The functional currency of the charity is sterling because that is the currency of the primary economic environment in which the company operates.

c) Going concern

The Board of Gorta t/a Self Help Africa has confirmed in writing to Village Aid that it is prepared to continue funding the support and fundraising costs incurred by the organisation. Therefore, trustees continue to adopt the going concern basis in preparing the annual financial statements. The trustees believe that there is no material uncertainty about Village Aid's ability to continue as a going concern.

NOTES TO FINANCIAL STATEMENTS
For the year ended 31 December 2024

1. Accounting policies (continued)

d) Critical accounting judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure other than the going concern assumptions are outlined above.

e) Income

Income from donations and legacies is recognised when the charity has entitlement to the funds, it is probable that the income will be received and that the amount can be measured reliably. In the case of monetary donations from the public this income is recognised when the donations are received.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

Interest on funds held on deposit is recognised when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO FINANCIAL STATEMENTS

For the year ended 31 December 2024

1. Accounting policies (continued)

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of charitable activities comprises of costs incurred to further the purposes of the charity. This includes grants to the countries of operation within the Gorta Group.

Support and fundraising costs are borne by the Gorta Group.

g) Fund accounting

Restricted funds are funds that must be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are funds which are expendable at the discretion of the company in furtherance of the objects of the charity.

h) Taxation

The charity is a charitable company for UK corporation tax purposes. Accordingly, the charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Irrecoverable VAT is included in the costs when they are incurred.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO FINANCIAL STATEMENTS
For the year ended 31 December 2024

1. Accounting policies (continued)

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors are recognised at the settlement amount due, after any discount offered.

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reasonably measured or estimated. Creditors are normally recognised at their settlement date after any discounts offered.

k) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

NOTES TO FINANCIAL STATEMENTS
For the year ended 31 December 2024

2. Income

2 (a). Donations and Legacies

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Regular givers and Gift Aid	47,619	-	47,619	55,962	-	55,962
Total donations and legacies	47,619	-	47,619	55,962	-	55,962

2 (b). Other income

	2024	2023
	£	£
Bank interest	1,458	913

3. Expenditure on charitable activities

	Raising funds	Charitable activities	Governance costs	Support costs	2024 Total	2023 Total
	£	£	£	£	£	£
Transfers to projects in West Africa	-	82,691	-	-	82,691	48,894
Subtotal	-	82,691	-	-	82,691	48,894
Staff costs (Note 5)	-	-	-	-	-	9,357
Professional and Consultancy	-	-	-	-	-	1,231
Printing and publicity	-	-	-	-	-	-
Telephone and IT and other	-	-	-	-	-	406
Office running costs	-	-	-	-	-	309
Bank charges	-	-	-	-	-	4
Subtotal	-	-	-	-	-	11,307
Total expenditure period ending 31 December 2024	-	82,691	-	-	82,691	
Total expenditure year ending 31 December 2023	-	50,844	-	9,357		60,201

In 2024, £82,691 (2023: £48,894) of charitable activity expenditure was restricted.

NOTES TO FINANCIAL STATEMENTS
For the year ended 31 December 2024

4. Other information

The net income for the year is after charging for the following items:

Accountant fees of £5,513 (Audit fees 2023: £4,200) are paid by Village Aid's parent charity United Purpose.

5. Staff costs

In 2024, there were no staff costs incurred by Village Aid as all support costs for the charity are borne by the Gorta Group. In 2023, staff costs of £9,357 were comprised of an allocation of finance and fundraising staff from Village Aid's parent company, United Purpose.

The charity operates a defined contribution pension scheme for its former employees, the assets of which are held in separate trustee administered funds. No contributions were made to this scheme in 2024 (2023: nil).

The directors, who are also trustees of Village Aid, have not received remuneration in the year (2023: nil) and did not claim any expenses (2023: nil).

No employee earned more than £60,000 during 2024 (2023: nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the period was nil (year to 31 December 2023: nil).

6. Debtors

	2024	2023
	£	£
Gift aid and accrued income receivable	480	3,753
Amounts due from parent undertaking	1,449	-
	<u>1,929</u>	<u>3,753</u>

NOTES TO FINANCIAL STATEMENTS
For the year ended 31 December 2024

7. Cash in bank and in hand

	2024	2023
	£	£
Funds held in banks	92,691	92,224
Petty cash	-	25
	<u>92,691</u>	<u>92,249</u>

8. Creditors: amounts falling due within one year

	2024	2023
	£	£
Amounts due to parent undertaking	-	1,540
Grants payable to West African Projects	82,666	48,894
	<u>82,666</u>	<u>50,434</u>

9. Reconciliation of funds

	Unrestricted	Restricted	Total funds
	£	£	£
Total funds at the beginning of the year	45,568	-	45,568
Net expenditure for the year	(33,614)	-	(33,614)
Transfers	-	-	-
Total funds at end of year	<u>11,954</u>	<u>-</u>	<u>11,954</u>

In 2024, Village Aid made a grant of £82,666 in support of its charitable activities. The grant will be used to support country programme activities in West Africa during 2025.

NOTES TO FINANCIAL STATEMENTS

For the year ended 31 December 2024

10. Related party transactions

At the end of the 2024, a total of £1,449 was receivable from United Purpose, the parent company charity in the year in respect of administration expenses that were paid by Village Aid. A total of £1,449 was paid to United Purpose in the period in respect of funding for staff and office costs.

Grants payable to West African projects run by the Gorta Group, at the end of 2024, were £82,666 (2023: £48,894).

Aggregate donations of £nil (2023: £nil) were received from related parties in the period.

11. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. The total number of members at 31 December 2024 was 44 (2023: 44).

12. Post balance sheet events

There have been no post balance sheet events that would require adjustment to or disclosure in these financial statements other than the matter proposed in the plans for the future.

13. Approval of financial statements

These financial statements were approved by the trustees on the 01 September 2025.

VILLAGE AID

England & Wales - Charity number 1067322

Accounts

Village Aid Ltd

(A Company Limited by Guarantee)

Report and Financial Statements

For the year ended 31 December 2023

COMPANY NUMBER: 03446625

CHARITY NUMBER: 1067322

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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LEAGL AND ADMINISTRATIVE INFORMATION

For the year ended 31 December 2023

Trustees: Mary Robinson (Chair – appointed 23 February 2024)
Catherine Fitzgibbon (appointed 5 June 2024)
Dervla Owens (appointed 5 June 2024)
Geoff Meagher (appointed 5 June 2024)
Chasca Twyman (Chair- resigned 5 June 2024)
Kemal Shaheen (resigned 5 June 2024)
Tim Kellow (resigned 18 April 2024)
Andrew Layzell (resigned 5 June 2024)

Company Secretary: Augustine Akpan (appointed 5 June 2024)

Company number: 03446625

Charity number: 1067322

Registered office: Village Aid
Denby House Business Centre
Taylor Lane
Loscoe
Derbyshire
DE75 7AB

Bankers: Royal Bank of Scotland
Bakewell
DE45 1BT

Solicitors: Taylor and Emmet
Bridge Street
Bakewell
DE45 1DS

Auditor: RBK Chartered Accountants
RBK House,
Irishtown
Athlone,
Co. Westmeath,
N37 XP52,
Ireland

Trustees Annual Report

For the year ended 31 December 2023

The trustees (who are also Directors of Village Aid for company law purposes) at the date on which the financial statements were approved, present their report and the audited financial statements for the year ended 31 December 2023.

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

Overview

Village Aid is a subsidiary of United Purpose, charity number 272465. On the 5 August 2021, United Purpose merged with the Gorta Group, (t/a Self Help Africa), a like-minded charity based in the Republic of Ireland, charity number 20008895.

Objectives and activities for public benefit

The primary objective of the charity is the relief of poverty among persons in African rural communities. This objective is primarily achieved by supporting sustainable livelihoods for rural farmers and improving their resilience to the impact of erratic weather caused by climate change.

The main activity of the charity is to raise funds in support of the shared mission of Village Aid Ltd, United Purpose and Self Help Africa.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Funds transferred to United Purpose and/or Self-Help Africa (the Gorta Group) are used to support activities that focus on:

1. Contributing to sustainable landscapes, resilient food systems and healthy communities. This work includes supporting families and communities to sustainably increase and diversify food production on their smallholding and ensuring they have the means for a nutritious diet.
2. Supporting the growth of inclusive, profitable and sustainable businesses that can provide services and decent employment for communities. This work includes linking small scale farmers, cooperatives and producer groups to the market;
3. Reacting and responding to both long-term and sudden onset crises in communities where we have a presence and seeking to improve resilience; and
4. Strengthening systems and cultivating an enabling policy environment, to maximize the potential success of these focus areas.

Trustees Annual Report (continued)

Objectives and activities for public benefit (continued)

The benefits of these activities are monitored through the implementation and evaluation of all programmes, which can include surveys and interviews with programme participants. All programmes have baseline data and output/outcome indicators against which results are measured.

All programme participants are people living in extreme poverty in Africa. There can be a risk of harm to staff, partners and programmes in some of the countries where the Gorta Group delivers programmes, in particular areas impacted by conflict or natural disasters. Trustees are satisfied that the Gorta Group has the appropriate policies and procedures in place to minimize, manage and mitigate risks to ensure that programme benefits outweigh any potential risks related to those involved with our work. There is no private benefit flowing from any of the charity's purposes.

Financial review

a. Results for the year ended 31st December 2023

The financial outcome for 2023 is set out in the Statement of Financial Activities on page 13.

In 2023, Village Aid raised a total of £56,875 (2022: £62,739) from fundraising activities. Expenditure incurred, during 2023, totalled £60,201 (2022: £78,931). Included in this figure is £11,307 (2022: £13,845) of staff and office costs, incurred by United Purpose, in support of Village Aid.

In 2023, Village Aid made a grant of £48,894 in support of its charitable activities. This grant was allocated as follows:

- Burkina Faso - £8,000
- The Gambia - £33,000
- Nigeria - £7,894

b. Reserves policy

The trustees have an established policy whereby unrestricted funds not committed nor invested in tangible fixed assets ('the free reserves') should be kept to a minimum for operational purposes, so that excess funds can be made available to fund the wider work of the Gorta Group.

Reserves required for operational purposes are minimal, with the targeted level of unrestricted reserves being £10,000. Unrestricted reserves at the end of December 2023 were £45,568. These reserves are planned to be utilised in pursuit of the objectives of the charity in 2024 and 2025.

Trustees Annual Report (continued)

Financial review (continued)

c. Going Concern

As outlined in the *Plans for the future* section below, the activities, assets and liabilities of Village Aid will be transferred to Self Help Africa UK, a UK based subsidiary of the Gorta Group from March 2024.

The Board of Gorta t/a Self Help Africa has confirmed in writing to Village Aid that it is prepared to continue funding the support and fundraising costs incurred by the organisation. Therefore, trustees continue to adopt the going concern basis in preparing the annual financial statements. The trustees believe that there is no material uncertainty about Village Aid's ability to continue as a going concern.

Structure, governance and management

a. Legal structure

The organisation is a charitable company limited by guarantee, incorporated on 8 October 1997 and registered as a charity on 9 January 1988. Prior to incorporation, the organisation operated as an unincorporated charity.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Village Aid is a subsidiary of United Purpose (formerly Concern Universal) - charity number: 272465 and registered address: office 124, W2 1st Floor Wellington House, Wellington Road, Cardiff, Cardiff, United Kingdom, CF11 9BE.

On the 5 August 2021, United Purpose merged with the Gorta Group, (t/a Self Help Africa), charity number: 20008895 and registered address: 4th floor, Joyce's Court, 38 Talbot street, Dublin 1, DO1 C861.

As outlined in the Articles of Association, United Purpose is a controlling member of Village Aid. This means that United Purpose has four times the total number of votes exercisable by all ordinary members who are entitled to vote on any resolution.

b. Board of Trustees

Village Aid Ltd is governed by a Board of Trustees (listed on page 1) and must have a minimum of 2 members – one of whom is the controlling member, United Purpose. Trustees are also directors of the company, under company law.

Trustees Annual Report (continued)

Structure, governance and management (continued)

b. Board of Trustees (continued)

Trustees, who are elected for three years, and then retire or stand for re-election for a further term, are elected by the members at the Annual General Meeting. All trustees give their time voluntarily and receive no benefits from the charity.

During 2023, there were four trustees, as outlined on page 1, and 3 board meetings.

Trustees are responsible for the strategic direction of the company. They delegate the day-to-day management and administration of the charity to the assigned representatives within the Gorta Group.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2023 was 4 (2022: 4). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

c. Related parties and relationships with other organisations

At the end of the 2023, a total of £50,434 (2022: £15,897) was payable to United Purpose, the parent company charity in the year in respect of funding for various project activities and other administration expenses.

Plans for the future

In line with Gorta Group's goal of streamlining charity governance, the trustees decided to begin the process of transferring the activities, assets and liabilities of Village Aid to Self Help Africa UK, a UK based subsidiary of the Gorta Group.

This change was agreed on the 14th of March 2024.

Other

a. Political donations

No political donations were made during the financial year 2023 (2022: £Nil).

Trustees Annual Report (continued)

Other (continued)

b. Post balance sheet events

There were no other subsequent events since the financial year end.

In so far as the trustees are aware:

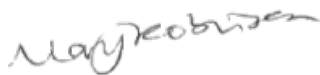
- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

Auditor

RBK Business Advisors was appointed as the charitable company's auditor during 2024 and have expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

On behalf of the board of trustees:



Mary Robinson

Date: 31ST March 2025

Statement of Trustees Responsibilities in Respect of the Trustees Report and the Financial Statements

The trustees (who are also directors for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for the financial year. Under that law, they have elected to prepare financial statements in accordance with FRS102, the financial reporting standard applicable in the UK and the Republic of Ireland as applied in accordance with the provisions of the Companies Act 2006 and the Charities SORP.

Under Company Law, trustees 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 charitable company and of its income and expenditure for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Assess the company's ability to continue as a going concern, disclosing as applicable, matters relating to going concern; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees:



Mary Robinson

Date: 31st March 2025

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF VILLAGE AID LTD
FOR THE YEAR ENDED 31 DECEMBER 2023**

Opinion

We have audited the financial statements of Village Aid Ltd (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In applying that framework the trustees have elected to have regard to the Statement of Recommended Practice applicable to Charities (SORP).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's (the 'FRC') Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the disclosures made by the Trustees' in relation to the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may materially alter the disclosures made by the Trustees.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF VILLAGE AID LTD (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report including the Strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report and the Strategic report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report including the Strategic report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF VILLAGE AID LTD (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

Extent to which the audit was conducted capable of detecting irregularities including fraud

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

We considered the nature of the charitable company's industry and its control environment, and reviewed the charitable company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management, internal audit and directors about their own identification and assessment of the risks of irregularities, including those that are specific to the charitable company's business sector.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF VILLAGE AID LTD (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Extent to which the audit was conducted capable of detecting irregularities including fraud (continued)

We obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included UK Companies Act 2006, Charities Act 2011, pensions legislation and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. These included UK employment law and the Data Protection Act 2018.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address it are described below:

Completeness, accuracy and occurrence of income:

- we assessed the design and determined the implementation of the key controls over income recognition process; and
- performed substantive procedures on a sample basis to assess appropriateness of income recognition.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatements due to fraud;
- enquiring of management and the group audit finance & risk committee concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations in this charitable company; and
- reading minutes of meetings of those charged with governance and reviewing internal audit reports.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF VILLAGE AID LTD (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Use of our report

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



Michelle O'Donoghue (Senior Statutory Auditor)
RBK Business Advisers
Chartered Accountants & Registered Auditor
RBK House
Irishtown
Athlone
Co. Westmeath
Date 31 March 2025

Statement of Financial Activities
For the year ended 31 December 2023

	Notes	Unrestricted £	Restricted £	2023 £	Unrestricted £	Restricted £	2022 £
Income from:							
Donations and legacies	2(a)	55,962	-	55,962	62,541	-	62,541
Other income	2(b)	913	-	913	198	-	198
Total		56,875	-	56,875	62,739	-	62,739
Expenditure on:							
Charitable activities	3	11,307	48,894	60,201	66,982	11,949	78,931
Total		11,307	48,894	60,201	66,982	11,949	78,931
Net expenditure		45,568	(48,894)	(3,326)	(4,243)	(11,949)	(16,192)
Transfers between funds		(48,894)	48,894	-	-	-	-
Net movements in funds		(3,326)	-	(3,326)	(4,243)	(11,949)	(16,192)
Reconciliation of funds:							
Total funds brought forward	9	48,894	-	48,894	53,137	11,949	65,086
Total funds carried forward		45,568	-	45,568	48,894	-	48,894

The statement of financial activities includes all gains and losses recognised in the year.
The notes on pages 15 to 22 form part of these financial statements.

On behalf of the Board.



Mary Robinson



Geoff Meagher

Date: 31 March 2025

Date: 31 March 2025

Village Aid Ltd

Balance Sheet

As at 31 December 2023

	Note	2023 £	2022 £
Current assets:			
Debtors	6	3,753	3,789
Cash at bank and in hand	7	92,249	61,002
		96,002	64,791
Liabilities:			
Creditors: Amounts falling due within one year	8	(50,434)	(15,897)
Net assets less current liabilities		45,568	48,894
Total net assets		45,568	48,894
The funds of the charity:			
Restricted funds	9	-	-
Unrestricted funds	9	45,568	48,894
Total charity funds		45,568	48,894

On behalf of the Board.



Mary Robinson

Date: 31 March 2025



Geoff Meagher

Date: 31 March 2025

Notes to the Financial Statements

For the period ended 31 December 2023

1. Accounting policies

a) Statutory information

Village Aid Limited is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is Denby House Business Centre Taylor Lane Loscoe Derbyshire DE75 7AB.

Village Aid is a subsidiary of United Purpose, company registration number 01278887, a company registered in England and Wales and a company limited by guarantee. On the 5 August 2021, United Purpose merged with The Gorta Group, trading as Self Help Africa, a like-minded charity based in the Republic of Ireland, charity number 20008895.

The charitable company meets the definition of a public benefit entity under FRS 102.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

Village Aid, as a qualifying entity, has chosen to take the exemption allowed by FRS102 from the requirements to produce a cash flow statement as part of its financial statements because the cash flows of Village Aid are included in the consolidated cash flow statement prepared by the United Purpose.

The functional currency of the charity is sterling because that is the currency of the primary economic environment in which the company operates.

c) Going concern

The Board of Gorta t/a Self Help Africa has confirmed in writing to Village Aid that it is prepared to continue funding the support and fundraising costs incurred by the organisation. Therefore, trustees continue to adopt the going concern basis in preparing the annual financial statements. The trustees believe that there is no material uncertainty about Village Aid's ability to continue as a going concern.

1. Accounting policies (continued)

d) Critical accounting judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure other than the going concern assumptions are outlined above.

e) Income

Income from donations and legacies is recognised when the charity has entitlement to the funds, it is probable that the income will be received and that the amount can be measured reliably. In the case of monetary donations from the public this income is recognised when the donations are received.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

Interest on funds held on deposit is recognised when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1. Accounting policies (continued)

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of charitable activities comprises of costs incurred to further the purposes of the charity. This includes grants to the countries of operation within the Gorta Group.

Support and fundraising costs are borne by the Gorta Group.

g) Fund accounting

Restricted funds are funds that must be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are funds which are expendable at the discretion of the company in furtherance of the objects of the charity.

h) Taxation

The charity is a charitable company for UK corporation tax purposes. Accordingly, the charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Irrecoverable VAT is included in the costs when they are incurred.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. Accounting policies (continued)

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors are recognised at the settlement amount due, after any discount offered.

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reasonably measured or estimated. Creditors are normally recognised at their settlement date after any discounts offered.

k) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

Notes to the Financial Statements

For the period ended 31 December 2023

2. Income

2 (a). Donations and Legacies

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Regular givers and Gift Aid	55,962	-	55,962	62,541	-	62,541
Total donations and legacies	55,962	-	55,962	62,541	-	62,541

2 (b). Other income

	2023	2022
	£	£
Bank interest	913	198

3. Expenditure on charitable activities

	Raising funds	Charitable activities	Governance costs	Support costs	2023 Total	2022 Total
	£	£	£	£	£	£
Transfers to projects in West Africa	-	48,894	-	-	48,894	65,086
Subtotal		48,894			48,894	65,086
Staff costs (Note 5)	-	-	-	9,357	9,357	12,444
Professional and Consultancy	-	1,231	-	-	1,231	-
Printing and publicity	-	-	-	-	-	788
Telephone and IT and other	-	406	-	-	406	316
Office running costs	-	309	-	-	309	293
Bank charges	-	4	-	-	4	4
Subtotal	-	1,950	-	9,357	11,307	13,845
Total expenditure period ending 31 December 2023	-	50,844	-	9,357	60,201	78,931
Total expenditure year ending 31 December 2022	-	66,982	-	11,949		78,931

In 2023, £48,894 (2022: £11,949) of charitable activity expenditure was restricted.

Notes to the Financial Statements

For the period ended 31 December 2023

4. Other information

The net income for the year is after charging for the following items:

	2023	2022
	£	£
Auditors' remuneration (excluding VAT):		
Audit	-	-

Audit fees of £4,200 (2022: £3,120) are paid by Village Aid's parent charity United Purpose.

5. Staff costs

In 2023, staff costs of £9,357 (2022: £12,444) were comprised of an allocation of finance and fundraising staff from Village Aid's parent company, United Purpose. All other staff costs are paid by United Purpose.

The charity operates a defined contribution pension scheme for its former employees, the assets of which are held in separate trustee administered funds.

The directors, who are also trustees of Village Aid, have not received remuneration in the year (2022: nil) and did not claim any expenses (2022: nil).

No employee earned more than £60,000 during the period (year to 31 December 2022: nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the period was zero (year to 31 December 2022: 0).

6. Debtors

	2023	2022
	£	£
Gift aid and accrued income receivable	3,753	3,789

Notes to the Financial Statements
For the period ended 31 December 2023
7. Cash in bank and in hand

	2023 £	2022 £
Funds held in banks	92,224	60,977
Petty cash	25	25
	<u>92,249</u>	<u>61,002</u>

8. Creditors: amounts falling due within one year

	2023 £	2022 £
Amounts due to parent undertaking	1,540	15,897
Grants payable to West African Projects	48,894	-
	<u>50,434</u>	<u>15,897</u>

9. Reconciliation of funds

	Unrestricted £	Restricted £	Total funds £
Total funds at the beginning of the year	48,894	-	48,894
Net expenditure for the year	45,568	(48,894)	(3,326)
Transfers	(48,894)	48,894	-
Total funds at end of year	<u>45,568</u>	<u>-</u>	<u>45,568</u>

In 2023, Village Aid made a grant of £48,894 in support of its charitable activities. This grant was allocated as follows:

- Burkina Faso - £8,000
- The Gambia - £33,000
- Nigeria - £7,894

Notes to the Financial Statements

For the period ended 31 December 2023

10. Related party transactions

During the period under review, the charity received £0 (year to 31 December 2022: £0), from the parent charity, United Purpose.

In addition, a total of £1,540 (2022: £15,897) is payable to United Purpose in the period in respect of funding for staff and office costs.

Aggregate donations of £0 were received from related parties in the period.

11. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. The total number of members at the 31st December 2023 was 4 (2022: 4).

12. Post balance sheet events

There have been no post balance sheet events that would require adjustment to or disclosure in these financial statements.

13. Approval of financial statements

These financial statements were approved by the trustees on the 31st March 2025.

VILLAGE AID

England & Wales - Charity number 1067322

Accounts

Company number: 03446625

Charity number: 1067322

Village Aid Ltd

Report and financial statements

For the year ended 31 December 2022

Contents

For the period ended 31 December 2022

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Reference and administrative information

For the year period 31 December 2022

Company number	03446625
Charity number	1067322
Registered office and operational address	Village Aid Denby House Business Centre Taylor Lane Loscoe DERBYSHIRE DE75 7AB
Country of registration	England & Wales
Country of incorporation	United Kingdom
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Chasca Twyman Kemal Shaheen Tim Kellow Andrew Layzell
Bankers	Royal Bank of Scotland Bakewell DE45 1BT
Solicitors	Taylor and Emmet Bridge Street Bakewell DE45 1DS
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor Invicta House 108-114 Golden Lane LONDON EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 December 2022.

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

Objectives and activities

Purposes and aims

Mission and Vision: We want to live in a world where people in Africa enjoy a peaceful society, a prosperous economy and a healthy environment.

We work with people in Africa to secure a long-term positive change in their lives. We achieve this by developing strong working relationships with local community-based partners, supporting them to build their own capacity and to deliver grassroots programmes including Education and Learning, Securing Livelihoods and Advocacy and Justice.

From rural England to rural West Africa, Village Aid believes in people working together in partnership.

Village Aid is a wholly owned subsidiary of United Purpose. As well as running projects directly through United Purpose, the charity makes grants to support the wider work of United Purpose.

As of 5 August 2021, United Purpose merged with The Gorta Group. The immediate parent of Village Aid remains Gorta group. Village Aid changed its financial period end to 31 December to bring it into line with Gorta Group.

Village Aid's objectives include to:

- Work effectively at a small and appropriate scale directly with people in rural West Africa.
- Support self-determination and capacity enhancement at a village level in areas determined by the communities themselves.
- Support people's ability to lever in and mobilise the resources they need.
- Use African resources and resourcefulness where these strengthen local capacity to take effective decisions.
- Encourage those taking decisions to be responsible for them and for ensuring they are able to implement them.
- Present positive images of rural West African people and the way they are driving their own development.
- Establish long-term partnerships with like-minded organisations.
- Bring together the needs of the funders and rural West African communities to benefit marginalised people.
- Promote our values with marginalised people and those who take decisions which affect them in the UK and Africa.

Trustees' annual report

For the period ended 31 December 2022

- Challenge our assumed roles and responsibilities and the ways in which we carry them out.
- Continue to enrol UK supporters to achieve our aims in rural West Africa.
- The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Financial review

As of 31st December 2022, the unrestricted income was £62,739 and restricted income was nil, the total income of £62,739. Expenditure total was £78,931 which was largely pre-financed by United Purpose, compared to the prior year's income of £59,696 (restated) and expenditure of £86,070. Restricted income in the year 2022 amounted to nil and restricted expenditure in 2022 was £11,949, as compared to restricted income £11,949 and restricted expenditure £38,955 in FY21.

Total unrestricted funds to be carried forward are £48,894 compared to £53,137 in FY21. Restricted funds are nil versus £11,949 in FY21.

Full details of the restricted funds incoming and outgoing resources are outlined in Notes: 11a and 11b.

Reserves policy and going concern

The Trustees have established a policy whereby the unrestricted funds not committed nor invested in tangible fixed assets ('the free reserves') held by the charity should be kept to a minimum for operational purposes, with excess funds made available to fund the wider work of United Purpose. Since Village Aid became a wholly-owned subsidiary of United Purpose, United Purpose has undertaken all costs, including staffing costs, on behalf of Village Aid, and as a consequence reserves required for operational purposes are minimal; the level of our reserves is targeted at £10,000 and our current unrestricted reserves of £48,894 (£53,137 at 31 December 2021) reflect the continued level of savings since the merger and the reserves are planned to be utilised in pursuit of the objectives within the next six months.

The trustees of Village Aid have decided to wind up the charity. Following our merger with United Purpose, we joined forces with another like-minded charity called Self Help Africa in 2021. The small charity landscape has changed since 2019 and it is increasingly difficult to remain viable and an increasing amount of Village Aid funds are being spent on administrative costs. In line with Self Help Africa's goal of streamlining charity governance, the trustees decided to bring Village Aid to a close towards the end of 2023 and establish a fund within United Purpose/Self Help Africa that will have a much-reduced running cost, but will still contribute to the excellent work we have supported in the past. Therefore, Village Aid as an entity is not a going concern. However, the activities, assets and liabilities will be transferred to its parent charity United

Purpose where they will continue and be settled as required and therefore no adjustments are necessary to the financial statements.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 8 October 1997 and registered as a charity on 9 January 1988. The organisation previously operated as an unincorporated charity.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity.

Board of Trustees

Members of the Board of Trustees, who are elected for three years, and then retire or stand for re-election for a further term, are elected annually by the members at the Annual General Meeting. The Board is responsible as a body for governance, policymaking, monitoring of implementation, general conduct and overall performance and for reporting to the membership at the Annual General Meetings. The Board delegates day-to-day management and administration of the charity to the assigned representatives within United Purpose. The number of Trustees shall be not less than two but (unless otherwise determined by ordinary resolution); trustees shall not be subject to any maximum.

New trustees are recruited through public media and through the membership publications, with the aim of achieving a representative balance of people, not only with varying necessary skills and experience but also comprising a mix of gender, ethnic background, and age-group.

Trustees meet a minimum of four times a year and hold additional strategic planning days with staff to establish a corporate plan and budget for the following year.

United Purpose has a representative on the Village Aid board.

Staff and Office Costs were undertaken by United Purpose

Since Village Aid became a wholly owned subsidiary of United Purpose, United Purpose has managed the finances on behalf of Village Aid.

United Purpose covered staff costs and office costs totalling £13,845 in the financial year (£24,578 in FY21). Village Aid reimbursed these costs to United Purpose in March 2023.

Volunteers play an important role in Village Aid, assisting staff, undertaking programme monitoring and evaluation, promoting the work and supporting activities and events of the charity when and wherever possible in the UK.

Related parties and relationships with other organisations

At the end of the year under review, a total of £15,897 (£26,951 FY21) was payable to United Purpose, the parent company charity in the year in respect of funding for various project activities.

Statement of responsibilities of the trustees

The trustees (who are also directors of Village Aid for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 4 (2021: 4). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no

beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime

The trustees' annual report has been approved by the trustees on 18 September 2023 and signed on their behalf by

Kemal Shaheen
Chair of Trustees

Independent auditor's report

To the members of

Village Aid Ltd

Independent auditor's report to the members of Village Aid Ltd

Opinion

We have audited the financial statements of Village Aid Ltd (the 'charitable company') for the period ended 31 December 2022 which comprise the statement of financial activities, balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the period then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

Without modifying our opinion, we draw attention to the disclosures in the trustees' annual report and note 1d) of the financial statements that it is the trustees' intention to strike this entity from the Register of Companies. As the company's ongoing operations are ceasing the trustees have not prepared these financial statements on a going concern basis.

Other Information

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

Independent auditor's report

To the members of

Village Aid Ltd

other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk

Independent auditor's report

To the members of

Village Aid Ltd

increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Jonathan Orchard (Senior statutory auditor)

25 September 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Statement of financial activities (incorporating an income and expenditure account)

For the period ended 31 December 2022

		31 December 2022			31 December 2021		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and Legacies	2	62,541	-	62,541	47,748	-	47,748
Charitable Activities		-	-	-	-	11,949	11,949
Interest income		198	-	198	-	-	-
Total income		62,739	-	62,739	47,748	11,949	59,696
Expenditure on:							
Raising funds	3	-	-	-	-	-	-
Supporting people in West Africa	3	66,982	11,949	78,931	47,115	38,955	86,070
Total expenditure		66,982	11,949	78,931	47,115	38,955	86,070
Net movement in funds	4	(4,243)	(11,949)	(16,192)	633	(27,006)	(26,373)
Reconciliation of funds:							
Total funds brought forward as previously stated		53,137	11,949	65,086	52,504	38,955	91,459
Prior year adjustment		-	-	-	-	-	-
Total funds brought forward as restated		53,137	11,949	65,086	52,504	38,955	91,459
Total funds carried forward		48,894	(0)	48,894	53,137	11,949	65,086

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 11 to the financial statements.

As at 31 December 2022

			31 December 2022	31 December 2021
	Note	£	£	£
Current assets:				
Debtors	8	3,789	3,999	
Cash at bank and in hand		61,002	88,038	
		64,791	92,037	
Liabilities:				
Creditors: amounts falling due within one year	9	(15,897)	(26,951)	
Net current assets			48,894	65,086
Total assets less current liabilities			48,894	65,086
Total net assets	10		48,894	65,086
The funds of the charity:	11			
Restricted income funds			-	11,949
Unrestricted income funds:				
General funds		48,894	53,137	
Total unrestricted funds			48,894	53,137
Total charity funds			48,894	65,086

Approved by the trustees on 18 September 2023 and signed on their behalf by

Kemal Shaheen
Chair of Trustees

1 Accounting policies

a) Statutory information

Village Aid Limited is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is Denby House Business Centre Taylor Lane Loscoe Derbyshire DE75 7AB.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees of Village Aid have decided to wind up the charity in 2023. Following our merger with United Purpose, we joined forces with another like-minded charity called Self Help Africa in 2021. The small charity landscape has changed since 2019 and it is increasingly difficult to remain viable and an increasing amount of Village Aid funds are being spent on administrative costs. In line with Self Help Africa's goal of streamlining charity governance, the trustees decided to bring Village Aid to a close and establish a fund within United Purpose/Self Help Africa that will have a much-reduced running cost, but will still contribute to the excellent work we have supported in the past. Therefore Village Aid as an entity is not a going concern. However, the activities, assets and liabilities will be transferred to its parent charity United Purpose where they will continue and be settled as required and therefore no adjustments are necessary to the financial statements.

e) Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Notes to the financial statements

For the period ended 31 December 2022

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of supporting people in West Africa, undertaken to further the purposes of the charity and their associated support costs

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

Support and fundraising costs are borne by Village Aid's parent charity United Purpose.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Income

	31 December 2022			31 December 2021		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Donations						
Regular givers and Gift Aid	62,541	-	62,541	47,748	-	47,748
One-off donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
Total donations and legacies	62,541	-	62,541	47,748	-	47,748
Senegal	-	-	-	-	7,500	7,500
Big Give Senegal	-	-	-	-	-	-
AgriTech Senegal	-	-	-	-	4,449	4,449
Ghana LED	-	-	-	-	-	-
Total income from charitable activities	-	-	-	-	11,949	11,949

Notes to the financial statements

For the period ended 31 December 2022

3 Analysis of expenditure

	Raising funds £	Charitable activities £	Governance costs £	Support costs £	31 December 2022 Total £	31 December 2021 Total £
Staff costs (Note 5)	-	-	-	12,444	12,444	22,984
Professional and Consultancy	-	-	-	-	-	513
Printing and publicity	-	788	-	-	788	696
Telephone and IT and other	-	316	-	-	316	193
Office running costs	-	293	-	-	293	2,572
Bank charges	-	4	-	-	4	157
	-	1,401	-	12,444	13,845	27,115
Donation to Gambia/Senegal Projects	-	-	-	-	65,086	58,955
Total expenditure period ending 31 December 2022	-	1,401	-	12,444	78,931	86,070
Total expenditure year ending 31 December 2021	-	86,070	-	-	86,070	

Notes to the financial statements

For the period ended 31 December 2022

4 Net income / (expenditure) for the period

This is stated after charging / (crediting):

	31	31
	December	December
	2022	2021
	£	£
Auditors' remuneration (excluding VAT):		
Audit	-	-

Audit fees of £4,200 (year ending 31 December 2021: £3,120) are paid by Village Aid's parent charity United Purpose.

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The Company operates a defined contribution pension scheme for its former employees, the assets of which are held in separate trustee administered funds.

All other staff costs are paid by Village Aid's parent company, United Purpose.

No employee earned more than £60,000 during the period (year to 31 December 2021: nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the period was zero (year to 31 December 2021: 0).

Staff are split across the activities of the charitable company as follows (full time equivalent basis):

	31	31
	December	December
	2022	2021
	No.	No.
Direct charitable work	-	-

6 Related party transactions

During the period under review, the charitable company received £0 (year to 31 December 2021: £0), from the parent charity, United Purpose.

In addition, a total of £15,897 (year to 31 December 2021: £24,579) is payable to United Purpose in the period in respect of funding for staff (£12,444) and office (£3,452) costs.

Aggregate donations of £0 were received from related parties in the period.

A member of the Senior Leadership Team of United Purpose was appointed a trustee in Nov 2019.

7 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Notes to the financial statements

For the period ended 31 December 2022

8 Debtors

	31 December 2022	31 December 2021
	£	£
Tax recoverable	3,789	3,999
	3,789	3,999

9 Creditors: amounts falling due within one year

	31 December 2022	31 December 2021
	£	£
Amounts due to parent undertaking	15,897	26,951
	15,897	26,951

10a Analysis of net assets between funds (current period)

	General unrestricted £	Restricted £	Total funds £
Net current assets	48,894	-	48,894
Net assets at 31 December 2022	48,894	-	48,894

10b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	53,137	11,949	65,086
Net assets at 31 December 2021	53,137	11,949	65,086

Notes to the financial statements

For the period ended 31 December 2022

11a Movements in funds (current period)

	At 1 January 2022	Income & gains	Expenditure & losses	Transfers	At 31 December 2022
	£	£	£	£	£
Restricted funds:					
Senegal	7,500	-	(7,500)		-
AgriTech Senegal	4,449	-	(4,449)		-
Total restricted funds	11,949	-	(11,949)	-	-
Unrestricted general funds	53,137	62,739	(66,982)		48,894
Total funds	65,086	62,739	(78,931)	-	48,894

Transferred
in 2022Transfers to Project

Senegal Mangrove Project	25,000
Gambia - Green Economy	2,205
Gambia - GCCA	600
Gambia - GGCA ECOWAS	12,795
Gambia - TAM	11,786
Gambia - Waterloo	12,700
	65,086

The narrative to explain the purpose of each fund is given at the foot of the note below.

11b Movements in funds (prior year)

	At 31 March 2021 (as restated) £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
Restricted funds:					
Big Give Senegal	36,955	-	(36,955)		-
AgriTech Senegal	2,000	11,949	(2,000)		11,949
Ghana LED	-	-	-	-	-
Total restricted funds	38,955	11,949	(38,955)	-	11,949
Unrestricted general funds	52,504	47,748	(47,115)	-	53,137
Total funds	91,459	59,697	(86,070)	-	65,086

Ghana restricted funds - Grants and donations for work in Ghana. Funds were granted over to United Purpose after project funds were transferred to from United Purpose to Ghana during the period.

Big Give Senegal - funds to enable women in rural Senegal to develop sustainable, environmentally-friendly farming businesses.

AgriTech Senegal - funds for subsistence farmers in the drought-prone Sahel region of Senegal to adapt their farming practices in the face of climate change

12 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

13 Members' guarantees

Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up while he/she is a member or within one year after he/she ceases to be a member for payment of the debts and liabilities of the company contracted before he/she ceases to be a member and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required not exceeding £10.

14 Ultimate controlling party

Village Aid is a wholly owned subsidiary of United Purpose, company registration number 01278887, a company registered in England and Wales and a company limited by guarantee.

On 5 August 2021, United Purpose merged with Self Help Africa and now operate under The Gorta Group. The group is registered in Ireland; its company registration number is 28228 and its charity number is 20008895. Three of United Purpose's directors remain on the UP Board to ensure continuity, and they are joined by two directors from Self Help Africa and one independent.

VILLAGE AID

England & Wales - Charity number 1067322

Accounts

Company number: 03446625

Charity number: 1067322

Village Aid Ltd

Report and financial statements

For the nine-month period ended 31 December 2021

Contents

For the period ended 31 December 2021

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Reference and administrative information

For the year period 31 December 2021

Company number 03446625

Charity number 1067322

Registered office and operational address Village Aid
Denby House Business Centre
Taylor Lane
Loscoe
Derbyshire
DE75 7AB

Country of registration England & Wales

Country of incorporation United Kingdom

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Chasca Twyman
Kemal Shaheen
Tim Kellow
Andrew Layzell

Bankers Royal Bank of Scotland
Bakewell
DE45 1BT

Solicitors Taylor and Emmet
Bridge Street
Bakewell
DE45 1DS

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

Trustees' annual report

For the period ended 31 December 2021

The trustees present their report and the audited financial statements for the 9 months ended 31 December 2021.

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

Objectives and activities

Purposes and aims

Mission and Vision: We want to live in a world where people in Africa enjoy a peaceful society, a prosperous economy and a healthy environment.

We work with people in Africa to secure a long-term positive change in their lives. We achieve this by developing strong working relationships with local community-based partners, supporting them to build their own capacity and to deliver grassroots programmes including Education and Learning, Securing Livelihoods and Advocacy and Justice.

From rural England to rural West Africa, Village Aid believes in people working together in partnership.

Village Aid is a wholly owned subsidiary of United Purpose. As well as running projects directly through United Purpose, the charity makes grants to support the wider work of United Purpose.

As of 5 August 2021, United Purpose merged with The Gorta Group. The immediate parent of Village Aid remains Gorta group. Village Aid changed its financial period end to 31 December to bring it into line with Gorta Group.

Village Aid's objectives include to:

- Work effectively at a small and appropriate scale directly with people in rural West Africa.
- Support self-determination and capacity enhancement at a village level in areas determined by the communities themselves.
- Support people's ability to lever in and mobilise the resources they need.
- Use African resources and resourcefulness where these strengthen local capacity to take effective decisions.
- Encourage those taking decisions to be responsible for them and for ensuring they are able to implement them.
- Present positive images of rural West African people and the way they are driving their own development.
- Establish long-term partnerships with like-minded organisations.
- Bring together the needs of the funders and rural West African communities to benefit marginalised people.

Trustees' annual report

For the period ended 31 December 2021

- Promote our values with marginalised people and those who take decisions which affect them in the UK and Africa.
- Challenge our assumed roles and responsibilities and the ways in which we carry them out.
- Continue to enrol UK supporters to achieve our aims in rural West Africa.
- The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Financial review

As of 31st December 2021, the unrestricted income was £47,748 and restricted income was £11,949, the total income of £59,696. Expenditure total was £86,070 which was largely pre-financed by United Purpose, compared to the prior year's income of £120,552 (restated) and expenditure of £73,767. Restricted income in the year amounted to £11,949 and expenditure was £38,955, as compared to restricted income £48,955 and expenditure £19,000 in FY20/21.

Total unrestricted funds to be carried forward are £53,137 compared to £52,504 in FY20/21. Restricted funds are £11,949 versus £38,955 in FY20/21.

Full details of the restricted funds incoming and outgoing resources are outlined in Notes: 11a and 11b.

Reserves policy and going concern

The Trustees have established a policy whereby the unrestricted funds not committed nor invested in tangible fixed assets ('the free reserves') held by the charity should be kept to a minimum for operational purposes, with excess funds made available to fund the wider work of United Purpose. Since Village Aid became a wholly-owned subsidiary of United Purpose, United Purpose has undertaken all costs, including staffing costs, on behalf of Village Aid, and as a consequence, reserves required for operational purposes are minimal; the level of our reserves is targeted at £10,000 and our current unrestricted reserves of £53,137.

The trustees of Village Aid have decided to wind up the charity. Following our merger with United Purpose, we joined forces with another like-minded charity called Self Help Africa in 2021. The small charity landscape has changed since 2019 and it is increasingly difficult to remain viable and an increasing amount of Village Aid funds are being spent on administrative costs. In line with Self Help Africa's goal of streamlining charity governance, the trustees decided to bring Village Aid to a close in 2023 and establish a fund within United Purpose/Self Help Africa that will have a much-reduced running cost, but will still contribute to the excellent work we have supported in the past. Therefore, Village Aid as an entity is not a going concern. However, the

activities, assets and liabilities will be transferred to its parent charity United Purpose where they will continue and be settled as required and therefore no adjustments are necessary to the financial statements.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 8 October 1997 and registered as a charity on 9 January 1988. The organisation previously operated as an unincorporated charity.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity.

Board of Trustees

Members of the Board of Trustees, who are elected for three years, and then retire or stand for re-election for a further term, are elected annually by the members at the Annual General Meeting. The Board is responsible as a body for governance, policymaking, monitoring of implementation, general conduct and overall performance and for reporting to the membership at the Annual General Meetings. The Board delegates day-to-day management and administration of the charity to the assigned representatives within United Purpose. The number of Trustees shall be not less than two but (unless otherwise determined by ordinary resolution); trustees shall not be subject to any maximum.

New trustees are recruited through public media and through the membership publications, with the aim of achieving a representative balance of people, not only with varying necessary skills and experience but also comprising a mix of gender, ethnic background, and age-group.

Trustees meet a minimum of four times a year and hold additional strategic planning days with staff to establish a corporate plan and budget for the following year.

United Purpose has a representative on the Village Aid board.

Staff and Office Costs were undertaken by United Purpose

Since Village Aid became a wholly owned subsidiary of United Purpose, United Purpose has managed the finances on behalf of Village Aid.

United Purpose covered staff costs and office costs totalling £24,578.92 in the financial year (£34,605 in FY 2020/21). Village Aid reimburses these costs to United Purpose.

Volunteers play an important role in Village Aid, assisting staff, undertaking programme monitoring and evaluation, promoting the work and supporting activities and events of the charity when and wherever possible in the UK.

Related parties and relationships with other organisations

At the end of the year under review, a total of £26,951 (£47,527 FY20-21) was payable to United Purpose, the parent company charity in the year in respect of funding for various project activities.

Statement of responsibilities of the trustees

The trustees (who are also directors of Village Aid for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2021 was 52 (2020: 52). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no

beneficial interest in the charity.

Auditor

Sayer Vincent LLP acted as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime

The trustees' annual report has been approved by the trustees on 28 November 2022 and signed on their behalf by

Chasca Twyman
Co-Chair of Trustees

Independent auditor's report

To the members of

Village Aid Ltd

Independent auditor's report to the members of Village Aid Ltd

Opinion

We have audited the financial statements of Village Aid Ltd (the 'charitable company') for the period ended 31 December 2021 which comprise the statement of financial activities, balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the period then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

Without modifying our opinion, we draw attention to the disclosures in the trustees' annual report and note 1d) of the financial statements that it is the trustees' intention to strike this entity from the Register of Companies. As the company's ongoing operations are ceasing the trustees have not prepared these financial statements on a going concern basis.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course

Independent auditor's report

To the members of

Village Aid Ltd

of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk

Independent auditor's report

To the members of

Village Aid Ltd

increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Jonathan Orchard (Senior statutory auditor)

15 December 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Statement of financial activities (incorporating an income and expenditure account)

For the period ended 31 December 2021

		31 December 2021			31 March 2021		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and Legacies	2	47,748	-	47,748	71,597	-	71,597
Charitable Activities		-	11,949	11,949	-	48,955	48,955
Total income		<u>47,748</u>	<u>11,949</u>	<u>59,696</u>	<u>71,597</u>	<u>48,955</u>	<u>120,552</u>
Expenditure on:							
Supporting people in West Africa	3	<u>47,115</u>	<u>38,955</u>	<u>86,070</u>	<u>54,767</u>	<u>19,000</u>	<u>73,767</u>
Total expenditure		<u>47,115</u>	<u>38,955</u>	<u>86,070</u>	<u>54,767</u>	<u>19,000</u>	<u>73,767</u>
Net movement in funds	4	633	(27,006)	(26,373)	16,830	29,955	46,785
Reconciliation of funds:							
Total funds brought forward as previously stated		52,504	38,955	91,459	30,674	9,000	39,674
Total funds brought forward as restated		<u>52,504</u>	<u>38,955</u>	<u>91,459</u>	<u>35,674</u>	<u>9,000</u>	<u>44,674</u>
Total funds carried forward		<u><u>53,137</u></u>	<u><u>11,949</u></u>	<u><u>65,086</u></u>	<u><u>52,504</u></u>	<u><u>38,955</u></u>	<u><u>91,459</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 11 to the financial statements.

As at 31 December 2021

			31 December 2021	31 March 2021
	Note	£	£	£
Current assets:				
Debtors	8	3,999	8,583	
Cash at bank and in hand		<u>88,038</u>	<u>130,403</u>	
			92,037	138,986
Liabilities:				
Creditors: amounts falling due within one year	9	<u>(26,951)</u>	<u>(47,527)</u>	
Net current assets			<u>65,086</u>	<u>91,459</u>
Total assets less current liabilities			<u>65,086</u>	<u>91,459</u>
Total net assets	10		<u>65,086</u>	<u>91,459</u>
The funds of the charity:	11			
Restricted income funds			11,949	38,955
Unrestricted income funds:				
General funds		<u>53,137</u>	<u>52,504</u>	
Total unrestricted funds			<u>53,137</u>	<u>52,504</u>
Total charity funds			<u>65,086</u>	<u>91,459</u>

Approved by the trustees on 28 November 2022 and signed on their behalf by

Chasca Twyman
Co-Chair of Trustees

Notes to the financial statements

For the period ended 31 December 2021

1 Accounting policies

a) Statutory information

Village Aid Limited is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is Denby House Business Centre Taylor Lane Loscoe Derbyshire DE75 7AB.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees of Village Aid have decided to wind up the charity in 2023. Following our merger with United Purpose, we joined forces with another like-minded charity called Self Help Africa in 2021. The small charity landscape has changed since 2019 and it is increasingly difficult to remain viable and an increasing amount of Village Aid funds are being spent on administrative costs. In line with Self Help Africa's goal of streamlining charity governance, the trustees decided to bring Village Aid to a close and establish a fund within United Purpose/Self Help Africa that will have a much-reduced running cost, but will still contribute to the excellent work we have supported in the past. Therefore Village Aid as an entity is not a going concern. However, the activities, assets and liabilities will be transferred to its parent charity United Purpose where they will continue and be settled as required and therefore no adjustments are necessary to the financial statements.

e) Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of supporting people in West Africa, undertaken to further the purposes of the charity and their associated support costs

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

Support and fundraising costs are borne by Village Aid's parent charity United Purpose.

Notes to the financial statements

For the period ended 31 December 2021

1 Accounting policies (continued)

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Income

	31 December 2021			31 March 2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Donations						
Regular givers and Gift Aid	47,748	-	47,748	68,447	-	68,447
One-off donations	-	-	-	3,150	-	3,150
Legacies	-	-	-	-	-	-
Total donations and legacies	47,748	-	47,748	71,597	-	71,597
Senegal	-	7,500	7,500	-	-	-
Big Give Senegal	-	-	-	-	36,955	36,955
Agritech Senegal	-	4,449	4,449	-	2,000	2,000
Ghana LED	-	-	-	-	10,000	10,000
Total income from charitable activities	-	11,949	11,949	-	48,955	48,955

Notes to the financial statements

For the period ended 31 December 2021

3 Analysis of expenditure

	Raising funds £	Charitable activities £	Governance costs £	Support costs £	31 December 2021 Total £	31 March 2021 Total £
Grant support (payable to United Purpose)	-	85,913	-	-	85,913	73,722
Bank charges	-	157	-	-	157	45
Total expenditure period ending 31 December 2021	-	86,070	-	-	86,070	73,767
Total expenditure year ending 31 March 2021	-	73,767	-	-	73,767	

All costs other than bank charges are paid by the Village Aid's parent charity United Purpose.

Notes to the financial statements

For the 9 months ended 31 December 2021

4 Net income / (expenditure) for the period

This is stated after charging / (crediting):

	31 December 2021 £	31 March 2021 £
Auditors' remuneration (excluding VAT):		
Audit	-	-

Audit fees of £3,200 (year ending 31 March 2021: £2,600) are paid by Village Aid's parent charity United Purpose.

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The Company operates a defined contribution pension scheme for its former employees, the assets of which are held in separate trustee administered funds.

All other staff costs are paid by Village Aid's parent company, United Purpose.

No employee earned more than £60,000 during the period (year to 31 March 2021: nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the period was zero (year to 31 March 2021: 1).

Staff are split across the activities of the charitable company as follows (full time equivalent basis):	31 December 2021 No.	31 March 2021 No.
Direct charitable work	-	1

6 Related party transactions

During the period under review, the charitable company received £0 (year to 31 March 2021: £0), from the parent charity, United Purpose.

In addition, a total of £24,579 (year to 31 March 2021: £34,605) is payable to United Purpose in the period in respect of funding for staff (£22,984) and office (£1,595) costs.

Aggregate donations of £0 were received from related parties in the period.

A member of the Senior Leadership Team of United Purpose was appointed a trustee in Nov 2019.

7 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Notes to the financial statements

For the 9 months ended 31 December 2021

8 Debtors

	31 December 2021	31 March 2021
	£	£
Tax recoverable	3,999	8,583
	<u>3,999</u>	<u>8,583</u>

9 Creditors: amounts falling due within one year

	31 December 2021	31 March 2021
	£	£
Amounts due to parent undertaking	26,951	47,527
	<u>26,951</u>	<u>47,527</u>

10a Analysis of net assets between funds (current period)

	General unrestricted £	Restricted £	Total funds £
Net current assets	53,137	11,949	65,086
	<u>53,137</u>	<u>11,949</u>	<u>65,086</u>
Net assets at 31 December 2021	53,137	11,949	65,086

10b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	52,504	38,955	91,459
	<u>52,504</u>	<u>38,955</u>	<u>91,459</u>
Net assets at 31 March 2021	52,504	38,955	91,459

Notes to the financial statements

For the 9 months ended 31 December 2021

11a Movements in funds (current period)

	At 1 April 2021	Income & gains	Expenditure & losses	Transfers	At 31 December 2021
	£	£	£	£	£
Restricted funds:					
Senegal	-	7,500	-	-	7,500
Big Give Senegal	36,955	-	(36,955)	-	-
Agritech Senegal	2,000	4,449	(2,000)	-	4,449
Ghana LED	-	-	-	-	-
Total restricted funds	38,955	11,949	(38,955)	-	11,949
Unrestricted general funds	52,504	47,748	(47,115)	-	53,137
Total funds	91,459	59,696	(86,070)	-	65,086

The narrative to explain the purpose of each fund is given at the foot of the note below.

11b Movements in funds (prior year)

	At 1 April 2020 (as restated)	Income & gains	Expenditure & losses	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted funds:					
Ghana	9,000	-	(9,000)	-	-
Big Give Senegal	-	36,955	-	-	36,955
Agritech Senegal	-	2,000	-	-	2,000
Ghana LED	-	10,000	(10,000)	-	-
Total restricted funds	9,000	48,955	(19,000)	-	38,955
Unrestricted general funds	35,674	71,597	(54,767)	-	52,504
Total funds	44,674	120,552	(73,767)	-	91,459

Ghana restricted funds - Grants and donations for work in Ghana. Funds were granted over to United Purpose after project funds were transferred to from United Purpose to Ghana during the period.

Big Give Senegal - funds to enable women in rural Senegal to develop sustainable, environmentally-friendly farming businesses.

Agritech Senegal - funds for subsistence farmers in the drought-prone Sahel region of Senegal to adapt their farming practices in the face of climate change

Notes to the financial statements

For the 9 months ended 31 December 2021

12 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

13 Members' guarantees

Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up while he/she is a member or within one year after he/she ceases to be a member for payment of the debts and liabilities of the company contracted before he/she ceases to be a member and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required not exceeding £10.

14 Ultimate controlling party

Village Aid is a wholly owned subsidiary of United Purpose, company registration number 01278887, a company registered in England and Wales and a company limited by guarantee.

On 5 August 2021, United Purpose merged with Self Help Africa and now operate under The Gorta Group. The group is registered in Ireland; its company registration number is 28228 and its charity number is 20008895. Three of United Purpose's directors remain on the UP Board to ensure continuity, and they are joined by two directors from Self Help Africa and one independent.

VILLAGE AID

England & Wales - Charity number 1067322

Accounts

Company number: 03446625

Charity number: 1067322

Village Aid Ltd

Report and financial statements

For the year ended 31 March 2021

Contents

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Reference and administrative information

For the year ended 31 March 2021

Company number 03446625

Charity number 1067322

Registered office and operational address Village Aid
Denby House Business Centre
Taylor Lane
Loscoe
DERBYSHIRE
DE75 7AB

Country of registration England & Wales

Country of incorporation United Kingdom

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Chasca Twyman
Kemal Shaheen
Tim Kellow
Andrew Layzell

Bankers Royal Bank of Scotland
Bakewell
DE45 1BT

Solicitors Taylor and Emmet
Bridge Street
Bakewell
DE45 1DS

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

Trustees' annual report

For the year ended 31 March 2021

The trustees present their report and the audited financial statements for the year ended 31 March 2021.

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

Objectives and activities

Purposes and aims

Mission and Vision: We want to live in a world where people in Africa enjoy a peaceful society, a prosperous economy and a healthy environment.

We work with people in Africa to secure a long-term positive change in their lives. We achieve this by developing strong working relationships with local community-based partners, supporting them to build their own capacity and to deliver grassroots programmes including Education and Learning, Securing Livelihoods and Advocacy and Justice.

From rural England to rural West Africa, Village Aid believes in people working together in partnership.

Village Aid is a wholly owned subsidiary of United Purpose (since 2015). As well as running projects directly through United Purpose, the charity makes grants to support the wider work of United Purpose.

Village Aid's long-term objectives include to:

- Work effectively at a small and appropriate scale directly with people in rural West Africa.
- Support self-determination and capacity enhancement at a village level in areas determined by the communities themselves.
- Support people's ability to lever in and mobilise the resources they need.
- Use African resources and resourcefulness where these strengthen local capacity to take effective decisions.
- Encourage those taking decisions to be responsible for them and for ensuring they are able to implement them.
- Present positive images of rural West African people and the way they are driving their own development.
- Establish long-term partnerships with like-minded organisations.
- Bring together the needs of the funders and rural West African communities to benefit marginalised people.
- Promote our values with marginalised people and those who take decisions which affect them in the UK and Africa.
- Challenge our assumed roles and responsibilities and the ways in which we carry them out.
- Continue to enrol UK supporters to achieve our aims in rural West Africa.

Trustees' annual report

For the year ended 31 March 2021

- The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on our vision of a world where people in rural West Africa can enjoy a peaceful society, a prosperous economy, and a healthy environment and are undertaken to further Village Aid's charitable purposes for the public benefit. During 2020/21 Village Aid focussed on the following:

1. Strengthening Village Aid's 'brand identity' in the Peak District, building the profile and increasing funds raised through events, volunteers, businesses and grant-making bodies for the public benefit of African communities

This objective remains central to our current strategy which focusses on playing to Village Aid's key strengths as a small, rurally based development charity uniquely placed in the Peak District National Park. During 2020/21 with the impact of covid-19 our focus was online rather than in person but we still made good progress against this objective and some of the fundraising that took place included:

- Trusts & Foundations have been a stronger focus for us during 2020/21 and we're so grateful to the funders that have chosen to support a range of development projects across West Africa in partnership with us. We will continue developing this income stream further and it will be a central component of Village Aid's strategy as we move forward.
- We continued to liaise with the community across the Peak District and we subsequently received a number of generous donations from local Churches and community groups.
- The Big Give – In December 2020, we launched our Big Give Christmas Challenge to raise funds for the Jiggen Power UP! project in Senegal. Through online donations, an online supporter event and adverts in local press, we raised a fantastic £36,895.

2. Supporting United Purpose programmes in Africa for public benefit

2020/21 was another productive year for the Village Aid and United Purpose partnership, and Village Aid's supporters have continued to make a lasting, crucial impact in West Africa. Last year, Village Aid selected three vital projects to fund in West Africa during 2020/2021 in Guinea and Cameroon. Below are some highlights of our achievements. Funding from Village Aid enabled us to support our teams in West Africa to achieve these outcomes.

Cameroon – Bridging the Gap – Building on the Positives

Following the end of our project 'In Search of Common Ground' which helped to reduce farmer-grazer conflicts in the North-West Region of Cameroon, United Purpose started a project to build on its successes, 'Bridging the Gap'. This project aimed to promote inter-cultural dialogue and influence public policies to become more responsive to the rights of the minority Mbororo-Fulani ethnic group (who are predominantly cattle herders).

We worked in partnership with local human rights organisations to reduce conflict between the cattle herder and crop farmer communities. Through our 'Bridging the Gap' project, we promoted intercultural dialogue with a view to reduce conflict and end the marginalisation of minorities, youth and women in the North West region. This film has been created about our Bridging the Gap project in Cameroon – <https://youtu.be/pzB2U9ZldDQ>

Our current work in Cameroon is the next phase of the Bridging the Gap project. The project is called Building on the Positives.



The project is building on the community initiatives emerging from the Bridging the Gap project, focusing on the Civil Society Observatory (supporting their strategic and operational planning, policy & advocacy and resource mobilisation). This project is building on the community-led initiatives that have emerged out of the Bridging the Gap project that aims to strengthen social cohesion in the North West Region of Cameroon by promoting intercultural dialogue and cultural rights.

Guinea – COVID Response

As part of the COVID-19 Response project operated by United Purpose with the financial support of Village Aid and the European Union, in collaboration with the National Health Security Agency (ANSS) and the Ministry of Health and Public Hygiene of Guinea, we implemented an awareness project on the COVID-19 pandemic in two communes of Conakry (Ratoma and Matoto) and in the prefectures of Dabola, Kourouma and Kankan.

This awareness-raising project reduced the risk of contamination of target populations while respecting barrier measures or social distancing rules in their environments.



The main achievements were –

- ☐ Contribution to compliance with barrier measures and compliance with social distancing rules;

Trustees' annual report

For the year ended 31 March 2021

□ Distribution of flyers, bibs to targets and display stickers on barrier measures in previously identified places.

□ the production and broadcast of a video on barrier gestures - YouTube:

<https://www.youtube.com/watch?v=LirDHDAllio>

Our awareness-raising agents deployed in the field were tasked with explaining and teaching communities the barrier gestures to be respected and the gestures to be avoided, using the flyers and posters produced, and the video broadcast.

This awareness-raising activity took place from June 29 to July 10 2020 in two Urban Communes of Conakry (Ratoma and Matoto). And from July 12 to 16 2020 in the prefectures of Dabola, Kouroussa and Kankan.



This activity enabled us to reach more than 4,000 people directly and around 10,000 people indirectly from videos, posters, flyers and household information-sharing.



Cameroon – COVID Response

The aim was to prevent the spread of COVID-19 among internally displaced people and vulnerable families living in Mezam Division, North West Region of Cameroon, and provide capacity building support for MBOSCUDA and NOWEFOR in Water, Sanitation and Hygiene (WASH) programming.

We carried out a needs assessment to identify those most in need and then selected eight communities. Training then took place to train our partner teams (seven staff from MBOSCUDA and four from NOWEFOR) on COVID-19 awareness as well as WASH programming awareness. The training covered specifics on COVID-19 including how to greet, wash hands properly, wear a mask and how to sensitise others on preventive measures. It was based on general WASH good practices that can be applied to any situation and has therefore increased the partners' capacity to secure funding for future WASH projects (both COVID-19 related and more broadly).

We then promoted COVID-19 and hygiene awareness within the eight communities and distributed hygiene materials. In total 501 people (internally displaced people, host families and vulnerable households) attended sessions that covered:

- Understanding COVID-19; signs, symptoms and modes of transmission (including through touching the face, especially the nose, mouth and eyes)
- Personal and community prevention of COVID-19
- Treating and managing COVID-19, and related issues

Trustees' annual report

For the year ended 31 March 2021

- Daily hygiene and sanitation practices including demonstrations of proper handwashing and wearing face masks
- Home production of hand sanitiser using the World Health Organization's formula and guidelines, and how to use it properly

Hygiene kits consisting of 400 buckets, 491 hand sanitisers, 982 facemasks (two per household) and 1,656 bars of soap were distributed, and the teams agreed with community members to place the wash hand buckets in strategic positions in the communities to maximize their usage. 500 COVID-19 posters were also distributed and placed at strategic locations, which attracted a lot of interest.

This project was timely and particularly beneficial to the vulnerable IDPs who are living in insecure and hard to reach communities in the North West Region, often sharing crowded homes with many others in their host families. They gained knowledge of COVID-19 to help prevent its spread within the communities, and the resources needed to maintain good hygiene, as well as access to basic food supplies to meet their immediate needs (through the partnership with ASOWWIP). In addition, staff from MBOSCUDA and NOWEFOR deepened their own understanding of COVID-19 and WASH programming, which will benefit their future work.



Further details of Village Aid projects can be viewed on our website: www.villageaid.org/projects/.

Financial review

As of 31st March 2021, the unrestricted income was £71,597 and expenditure £54,767 which was largely pre-financed by United Purpose, compared to the prior year's income of £81,788 (restated) and expenditure of £78,330. Restricted income in the year amounted to £48,955 and expenditure was £19,000, as compared to restricted income £9,000 and expenditure £7,200 in FY20.

Total unrestricted funds to be carried forward are £52,504 compared to £35,674 in FY20. Restricted funds are £38,955 versus £9,000 in FY20.

Full details of the restricted funds incoming and outgoing resources are outlined in Notes: 11a and 11b.

Reserves policy and going concern

The Trustees have established a policy whereby the unrestricted funds not committed nor invested in tangible fixed assets ('the free reserves') held by the charity should be kept to a minimum for operational purposes, with excess funds made available to fund the wider work of United Purpose. Since Village Aid became a wholly-owned subsidiary of United Purpose, United Purpose has undertaken all costs, including staffing costs, on behalf of Village Aid, and as a consequence reserves required for operational purposes are minimal; the level of our reserves is targeted at £10,000 and our current unrestricted reserves of £52,504 (£35,674 in 2020) reflect the continued level of savings since the merger and the reserves are planned to be utilised in pursuit of the objectives within the next six months.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 8 October 1997 and registered as a charity on 9 January 1988. The organisation previously operated as an unincorporated charity.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity.

Board of Trustees

Members of the Board of Trustees, who are elected for three years, and then retire or stand for re-election for a further term, are elected annually by the members at the Annual General Meeting. The Board is responsible as a body for governance, policymaking, monitoring of implementation, general conduct and overall performance and for reporting to the membership at the Annual General Meetings. The Board delegates day-to-day management and administration of the charity to the assigned representatives within United Purpose. The number of Trustees shall be not less than two but (unless otherwise determined by ordinary resolution); trustees shall not be subject to any maximum.

Trustees' annual report

For the year ended 31 March 2021

New trustees are recruited through public media and through the membership publications, with the aim of achieving a representative balance of people, not only with varying necessary skills and experience but also comprising a mix of gender, ethnic background, and age-group.

Trustees meet a minimum of four times a year and hold additional strategic planning days with staff to establish a corporate plan and budget for the following year.

United Purpose has a representative on the Village Aid board.

Staff and Office Costs were undertaken by United Purpose

Since Village Aid became a wholly owned subsidiary of United Purpose, United Purpose has managed the finances on behalf of Village Aid.

United Purpose covered staff costs and office costs totalling £34,605 in the financial year (£45,186 in FY 2020). Village Aid reimburses these costs to United Purpose.

Volunteers play an important role in Village Aid, assisting staff, undertaking programme monitoring and evaluation, promoting the work and supporting activities and events of the charity when and wherever possible in the UK.

Related parties and relationships with other organisations

At the end of the year under review, a total of £47,527 (£45,186 FY19-20) was payable to United Purpose, the parent company charity in the year in respect of funding for various project activities.

As of 5 August 2021, United Purpose merged with The Gorta Group. The leadership of United Purpose transferred to Ray Jordan, as Group CEO, and Carmel Fox as Group Chair of The Gorta Group. The group is registered in Ireland; its company registration number is 28228 and its charity number is 20008895. Three of United Purpose's directors remain on the UP Board to ensure continuity, and they are joined by two directors from Self Help Africa and one independent.

Statement of responsibilities of the trustees

The trustees (who are also directors of Village Aid for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP

Trustees' annual report

For the year ended 31 March 2021

- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was 52 (2020: 52). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime

The trustees' annual report has been approved by the trustees on 28th September 2021 and signed on their behalf by

Kemal Shaheen
Chair of Trustees

Independent auditor's report

To the members of

Village Aid Ltd

Independent auditor's report to the members of Village Aid Ltd

Opinion

We have audited the financial statements of Village Aid Ltd (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Village Aid Ltd's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

Independent auditor's report

To the members of

Village Aid Ltd

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

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting

Independent auditor's report

To the members of

Village Aid Ltd

estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Jonathan Orchard (Senior statutory auditor)

16 December 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2021

				2021			2020
	Note	Unrestricted £	Restricted £	Total £	Unrestricted (as restated) £	Restricted £	Total (as restated) £
Income from:							
Donations and Legacies	2	71,597	-	71,597	81,680	-	81,680
Charitable Activities		-	48,955	48,955	-	9,000	9,000
Investments		-	-	-	108	-	108
Total income		71,597	48,955	120,552	81,788	9,000	90,788
Expenditure on:							
Raising funds	3	-	-	-	-	-	-
Supporting people in West Africa	3	54,767	19,000	73,767	78,330	7,200	85,530
Total expenditure		54,767	19,000	73,767	78,330	7,200	85,530
Net movement in funds	4	16,830	29,955	46,785	3,458	1,800	5,258
Reconciliation of funds:							
Total funds brought forward as previously stated		30,674	9,000	39,674	32,216	7,200	39,416
Prior year adjustment		5,000	-	5,000	-	-	-
Total funds brought forward as restated		35,674	9,000	44,674	32,216	7,200	39,416
Total funds carried forward		52,504	38,955	91,459	35,674	9,000	44,674

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 11 to the financial statements.

Village Aid Ltd

Balance sheet

Company no. 03446625

As at 31 March 2021

	Note	£	2021 £	2020 (as restated) £
Current assets:				
Debtors	8	8,583	11,760	
Cash at bank and in hand		130,403	78,100	
		138,986	89,860	
Liabilities:				
Creditors: amounts falling due within one year	9	(47,527)	(45,186)	
Net current assets			91,459	44,674
Total assets less current liabilities			91,459	44,674
Total net assets	10		91,459	44,674
The funds of the charity:	11			
Restricted income funds			38,955	9,000
Unrestricted income funds:				
General funds		52,504	35,674	
Total unrestricted funds			52,504	35,674
Total charity funds			91,459	44,674

Approved by the trustees on 28th September and signed on their behalf by

Kemal Shaheen
Chair of Trustees

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies

a) Statutory information

Village Aid Limited is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is Denby House Business Centre Taylor Lane Loscoe Derbyshire DE75 7AB.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Whilst the Covid-19 pandemic continues to have an adverse impact on income, the trustees do not believe this will be material.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

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

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of supporting people in West Africa, undertaken to further the purposes of the charity and their associated support costs

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

Support and fundraising costs are borne by Village Aid's parent charity United Purpose.

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies (continued)

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Income

			2021			2020
	Unrestricted	Restricted	Unrestricted	Restricted	Total (as restated)	
	£	£	Total (as restated)	£	£	£
Donations						
Regular givers and Gift Aid	68,447	-	68,447	74,471	-	74,471
One-off donations	3,150	-	3,150	2,209	-	2,209
Legacies	-	-	-	5,000	-	5,000
Total donations and legacies	71,597	-	71,597	81,680	-	81,680
Project grants - Cameroon	-	-	-	-	-	-
Ghana	-	-	-	-	9,000	9,000
UK Outreach	-	-	-	-	-	-
Big Give Senegal	-	36,955	36,955	-	-	-
Agritech Senegal	-	2,000	2,000	-	-	-
Ghana LED	-	10,000	10,000	-	-	-
Total income from charitable activities	-	48,955	48,955	-	9,000	9,000

Notes to the financial statements

For the year ended 31 March 2021

3 Analysis of expenditure

	Raising funds £	Charitable activities £	Governance costs £	Support costs £	2021 Total £	2020 Total £
Grant support (payable to United Purpose)	-	73,722	-	-	73,722	84,696
Bank charges	-	45	-	-	45	60
Total expenditure 2021	-	73,767	-	-	73,767	84,756
Total expenditure 2020	-	84,756	-	-	84,756	-

All costs other than bank charges are paid by the Village Aid's parent charity United Purpose.

Notes to the financial statements

For the year ended 31 March 2021

4 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2021 £	2020 £
Auditors' remuneration (excluding VAT):		
Audit	-	-
	<u> </u>	<u> </u>

Audit fees of £2,600 (2020: £2,500) are paid by Village Aid's parent charity United Purpose.

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The Company operates a defined contribution pension scheme for its former employees, the assets of which are held in separate trustee administered funds.

All other staff costs are paid by Village Aid's parent company, United Purpose.

No employee earned more than £60,000 during the year (2020: nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 1 (2020: 2).

Staff are split across the activities of the charitable company as follows (full time equivalent basis):	2021	2020
	No.	No.
Direct charitable work	<u>1</u>	<u>2</u>

6 Related party transactions

During the year under review, the charitable company received £0 (2020: £0), from the parent charity, United Purpose.

In addition, a total of £34,605 (2020: £45,186) is payable to United Purpose in the year in respect of funding for staff (£28,884.50) and office (£5,720.45) costs.

Aggregate donations of £0 were received from related parties in the year.

A member of the Senior Leadership Team of United Purpose was appointed a trustee in Nov 2019.

7 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Notes to the financial statements

For the year ended 31 March 2021

8 Debtors

	2021	2020 (as restated)
	£	£
Tax recoverable	8,583	-
Accrued income	-	11,760
	8,583	11,760

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Amounts due to parent undertaking	47,527	45,186
	47,527	45,186

10a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	52,504	38,955	91,459
Net assets at 31 March 2021	52,504	38,955	91,459

10b Analysis of net assets between funds (prior year)

	General unrestricted (as restated) £	Restricted £	Total funds (as restated) £
Net current assets	35,674	9,000	44,674
Net assets at 31 March 2020	35,674	9,000	44,674

Notes to the financial statements

For the year ended 31 March 2021

11a Movements in funds (current year)

	At 1 April 2020 As restated £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
Restricted funds:					
Cameroon	-	-	-	-	-
Ghana	9,000	-	(9,000)	-	-
UK Outreach	-	-	-	-	-
Big Give Senegal	-	36,955	-	-	36,955
Agritech Senegal	-	2,000	-	-	2,000
Ghana LED	-	10,000	(10,000)	-	-
Total restricted funds	9,000	48,955	(19,000)	-	38,955
Unrestricted general funds	35,674	71,597	(54,767)	-	52,504
Total funds	44,674	120,552	(73,767)	-	91,459

The narrative to explain the purpose of each fund is given at the foot of the note below.

11b Movements in funds (prior year)

	At 1 April 2019 £	Income & gains (as restated) £	Expenditure & losses £	Transfers £	At 31 March 2020 £
Restricted funds:					
Cameroon	-	-	-	-	-
Ghana	4,700	9,000	(4,700)	-	9,000
UK Outreach	2,500	-	(2,500)	-	-
Total restricted funds	7,200	9,000	(7,200)	-	9,000
Unrestricted general funds	32,216	81,788	(78,330)	-	35,674
Total funds	39,416	90,788	(85,530)	-	44,674

Cameroon restricted fund - funds to support water catchment development in Cameroon.

Ghana restricted funds - Grants and donations for work in Ghana. Funds were granted over to United Purpose after project funds were transferred to from United Purpose to Ghana during the year.

UK Outreach - providing schools programmes and community-led initiatives in West Africa.

Big Give Senegal - funds to enable women in rural Senegal to develop sustainable, environmentally-friendly farming businesses.

Agritech Senegal - funds for subsistence farmers in the drought-prone Sahel region of Senegal to adapt their farming practices in the face of climate change.

Notes to the financial statements

For the year ended 31 March 2021

12a Prior year adjustment

	Unrestricted	Restricted	Total
	£	£	£
Reserves position			
		2020	
Funds previously reported	30,674	9,000	39,674
Adjustments on restatement			
Movement following increase in legacy income	5,000	-	5,000
Funds restated	35,674	9,000	44,674
	Unrestricted	Restricted	Total
	£	£	£
Impact on income and expenditure			
		For the year ended 31 March 2020	
Net movement in funds as previously reported	(1,542)	1,800	258
Adjustments on restatement			
Movement due to recognition of legacy income	5,000	-	5,000
Net income/ (expenditure) as restated	3,458	1,800	5,258

Explanation for adjustment

Prior year income has been restated to include a legacy donation that met the criteria for recognition in 2019/20 and should have been included in the 2019/20 accounts.

13 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

14 Members' guarantees

Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up while he/she is a member or within one year after he/she ceases to be a member for payment of the debts and liabilities of the company contracted before he/she ceases to be a member and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required not exceeding £10.

15 Ultimate controlling party

Village Aid is a wholly owned subsidiary of United Purpose, company registration number 01278887, a company registered in England and Wales and a company limited by guarantee.

16 Post balance sheet event

On 5 August 2021, United Purpose merged with Self Help Africa and now operate under The Gorta Group. The group is registered in Ireland; its company registration number is 28228 and its charity number is 20008895. Three of United Purpose's directors remain on the UP Board to ensure continuity, and they are joined by two directors from Self Help Africa and one independent.