

Company number: 03446625

Charity number: 1067322

# Village Aid Ltd

Report and financial statements

For the year ended 31 March 2021

Contents

For the year ended 31 March 2021

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Reference and administrative information

For the year ended 31 March 2021

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**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 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 leverage 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

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- 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

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□ 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**

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- 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/](http://www.villageaid.org/projects/).

## **Financial review**

As of 31<sup>st</sup> 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**

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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

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- 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 28<sup>th</sup> September 2021 and signed on their behalf by

Kemal Shaheen  
Chair of Trustees

## Independent auditor's report

### To the members of

### Village Aid Ltd

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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

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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

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

# Village Aid Ltd

## Balance sheet

Company no. 03446625

As at 31 March 2021

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

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**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 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
<b>Total donations and legacies</b>	<b>71,597</b>	<b>-</b>	<b>71,597</b>	<b>81,680</b>	<b>-</b>	<b>81,680</b>
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	-	-	-
<b>Total income from charitable activities</b>	<b>-</b>	<b>48,955</b>	<b>48,955</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>

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	-	-	<b>73,722</b>	84,696
Bank charges	-	45	-	-	<b>45</b>	60
<b>Total expenditure 2021</b>	<b>-</b>	<b>73,767</b>	<b>-</b>	<b>-</b>	<b>73,767</b>	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
	<b>8,583</b>	<b>11,760</b>

## 9 Creditors: amounts falling due within one year

	2021 £	2020 £
Amounts due to parent undertaking	47,527	45,186
	<b>47,527</b>	<b>45,186</b>

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

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

## 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
<b>Net assets at 31 March 2020</b>	<b>35,674</b>	<b>9,000</b>	<b>44,674</b>

## 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 £
<b>Restricted funds:</b>					
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)	-	-
<b>Total restricted funds</b>	<b>9,000</b>	<b>48,955</b>	<b>(19,000)</b>	<b>-</b>	<b>38,955</b>
<b>Unrestricted general funds</b>	<b>35,674</b>	<b>71,597</b>	<b>(54,767)</b>	<b>-</b>	<b>52,504</b>
<b>Total funds</b>	<b>44,674</b>	<b>120,552</b>	<b>(73,767)</b>	<b>-</b>	<b>91,459</b>

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 £
<b>Restricted funds:</b>					
Cameroon	-	-	-	-	-
Ghana	4,700	9,000	(4,700)	-	9,000
UK Outreach	2,500	-	(2,500)	-	-
<b>Total restricted funds</b>	<b>7,200</b>	<b>9,000</b>	<b>(7,200)</b>	<b>-</b>	<b>9,000</b>
<b>Unrestricted general funds</b>	<b>32,216</b>	<b>81,788</b>	<b>(78,330)</b>	<b>-</b>	<b>35,674</b>
<b>Total funds</b>	<b>39,416</b>	<b>90,788</b>	<b>(85,530)</b>	<b>-</b>	<b>44,674</b>

**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
Impact on income and expenditure	Unrestricted	Restricted	Total
	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.