

Company number: 03446625

Charity number: 1067322

Village Aid Ltd

Report and financial statements

For the nine-month period ended 31 December 2021

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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		88,038	130,403	
			92,037	138,986
Liabilities:				
Creditors: amounts falling due within one year	9	(26,951)	(47,527)	
Net current assets			65,086	91,459
Total assets less current liabilities			65,086	91,459
Total net assets	10		65,086	91,459
The funds of the charity:	11			
Restricted income funds			11,949	38,955
Unrestricted income funds:				
General funds		53,137	52,504	
Total unrestricted funds			53,137	52,504
Total charity funds			65,086	91,459

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	-	-
	<u>-</u>	<u>-</u>

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
	<u>-</u>	<u>1</u>

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.