

# APPROPRIATE TECHNOLOGY ASIA LTD

England & Wales · Charity number 1082635

## Details

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**Other names** APPROPRIATE TECHNOLOGY ASIA, ATA

**Status** Registered

**Legal form** Charitable company

**Company number** [03990786](#)

**Registered** 2000-09-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Ata  
PO Box 309  
Wells-Next-The-Sea  
Norfolk  
NR23 1YY

**Phone** 07791687806

**Email** [info@atasia.org.uk](mailto:info@atasia.org.uk)

**Website** [www.atasia.org.uk](http://www.atasia.org.uk)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF PEOPLE IN THE CONTINENT OF ASIA, TO RELIEVE THEIR POVERTY AND TO IMPROVE THEIR HEALTH BY, INTER ALIA:A. THE APPLICATION OF APPROPRIATE ENVIRONMENTALLY FRIENDLY TECHNOLOGIES DESIGNED TO SUPPLY HEAT, LIGHT, WATER, HOUSING AND OTHER LIKE NECESSITIES IN THEIR COMMUNITIES.B. BY ESTABLISHING, MAINTAINING AND DEVELOPING IN THOSE COMMUNITIES PROVISION FOR THE STUDY OF AND TRAINING IN APPROPRIATE TECHNOLOGY APPLICATIONS RELEVANT TO THEIR NEEDS.

**Activities:** To advance the education of people in Asia, to relieve their poverty and to improve their health by, the application of appropriate technologies designed to supply heat, light, water, housing and other necessities in their communities. By establishing, maintaining and developing in those communities provision for the study of and training in Appropriate Technology applications relevant to needs

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, 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:** Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- **Area of benefit:** ASIA
- India
- Nepal

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£125,247	£129,870	-	-
2024-03-31	£252,423	£132,445	-	-
2023-03-31	£88,515	£124,033	-	-
2022-03-31	£142,542	£121,050	-	-
2021-03-31	£161,775	£94,386	-	-

## Trustees

Name	Role	Appointed
Dr SUNIL KUMAR	Chair	
Dr Soundarya Iyer		2025-02-05
JOSIANE TALLON		
KEVIN NUNAN		

**APPROPRIATE TECHNOLOGY ASIA LTD**

England & Wales - Charity number 1082635

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# Accounts

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**Charity registration number 1082635**

**Company registration number 03990786 (England and Wales)**

**APPROPRIATE TECHNOLOGY ASIA LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr. Sunil Kumar – Chair Mr. David Sharples – Treasurer (Resigned 4th May 2025) Mr. Kevin Nunan Ms. Josiane Tallon Dr Soundarya Iyer (Appointed on 5th February 2025)
<b>Secretary</b>	Mr. Kevin Nunan
<b>Charity number</b>	1082635
<b>Company number</b>	03990786
<b>Senior Management Team</b>	Alexandra Jones - Chief Executive David Hooper - Chief Executive
<b>Registered office</b>	93 Tabernacle Street London EC2A 4BA
<b>Independent examiner</b>	Samir Shah FCA, ATII Ramon Lee Ltd Chartered Accountants 93 Tabernacle Street London EC2A 4BA
<b>Bankers</b>	National Westminster Bank Plc. 30 King Street Gravesend Kent DA12 2XX
<b>Website</b>	<a href="http://www.ataasia.org.uk">www.ataasia.org.uk</a>

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# APPROPRIATE TECHNOLOGY ASIA LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's the Memorandum and Article of Association, the Companies Act 2006 and "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)" (effective 1 January 2019).

#### Objectives and activities

The principal object of ATA is to improve the education and health and relieve the poverty of the people of Asia. This is to be achieved through training and the use of low environmental impact appropriate technologies. The trustees interpret this to mean that ATA exists to place in the hands of the marginalised and vulnerable skills and technology that they can appropriate to break free from social, economic and environmental poverty. The trustees have agreed that both the long and short term aims of the charity are therefore to:

"Find marginal and threatened populations in environmentally challenging situations in Asia and help them meet their basic needs for housing, household energy, safe water, food and good health and by seeking out the poorest and using participatory practice, we will apply technology and knowledge that is appropriate and environmentally sustainable, embedding skills in the communities with which we work"

#### Objectives, Strategies and Activities for the FY 2024/25

The objectives of the charity continue to be broadly the same as set through strategic planning. New methodologies have enabled our coverage to increase and our strategies and objectives to provide long term sustainability. ATA continues to enjoy good relations remain with beneficiary groups as well as with other stakeholders, like local government.

Climate change and ways in which our projects can mitigate this have moved to the forefront of some of our project planning. The adaptation of new techniques and technologies will try to ensure that the aim of promoting climate resilience for beneficiaries in every activity is undertaken. Trustees acknowledge that there is some risk associated with this as it will require beneficiaries to take some risks and undertake more training and diversification over a shorter time frame than previously utilised. Project activities take this into account and adapted to allow beneficiaries to adjust.

Our aims for the year include to continue our work in isolated and ecologically fragile areas of Asia with vulnerable and marginalised people through the provision of training and infrastructural support using appropriate and environmentally sustainable technologies to meet basic needs and to ensure that all project activities factor in their impact on climate change and where possible to ensure that this is mitigated as part of a net zero policy.

#### Objectives, Strategies and Activities

- To continue work already started and incorporate climate resilient techniques and strategies to as many communities as possible as quickly as possible this will be undertaken alongside current efforts that ensure each project takes into account its environmental impact and has some form of scheme to mitigate any impact.
- To continue project work focussed on providing training and infrastructural support and to underpin this through the development of skills of the local programme staff to enable them to operate with a greater degree of independence.

We will continue maintain offices and at our project sites in both India and Nepal and to continuing those activities ongoing from previous years and have plans to start those activities that form part of new projects for which funding has been secured and through our monitoring and evaluation of projects use the results for future programmes and research.

#### Achievements and performance

The focus on projects to address the basic rights of our communities to enable sustainable and dignified access to food, shelter, water and education has continued. This has been complimented with more work in skills development and farmer to farmer led extension as was undertaken in previous years. The shift to ensure projects are enabling beneficiaries to be able to adapt to climate change has also been a focus. All of this has been achieved on a level that was planned at the start of the year with no major diversification from project plans to reach our target beneficiaries and make our projects and skills and learning accessible to more than 20,000 people.

We continue to spend more time with beneficiaries in project villages and use this time to disseminate and train. This has enabled us to reach more people as part of our efforts – both direct and indirectly. A physical presence also enables ATA to continue to actively demonstrate anything new. This has become increasingly important as we focus on activities for which beneficiaries have no immediate frame of reference. As predicted, this will continue to be the case as we introduce new and more risky strategies to our beneficiaries. It is a major achievement that despite the new risks of some project activities, we have not seen a drop off in demand for inclusion in activities and projects. Our replication methodology or village to village and farmer to farmer continues to be a major achievement across all activities in all sectors.

Beneficiaries persevering for longer than 12 months with new ideas, technologies, techniques and skills remains around 85%. The willingness of any community to embrace a new technology, or at least be open to a demonstration, is an important way in which ATA measures its success and achievements. Our beneficiary communities live in conditions which are harsh and their choices are limited and we continue to be mindful of this in every activity we undertake.

The emphasis on immediate improvements for health and hygiene as well as increasing food production opportunities and energy for fuel continued to dominate achievements. ATA continue to introduce further opportunities for beneficiaries in the form of training and skills development. Working on a household level has benefitted project outcomes as it has enabled more in-depth learning and retention of skills. ATA strives to enable the poorest people to benefit from every activity we undertake and will continue to do this – whether this is helping communities grow more food which is also more nutrient dense and/or of higher value if sold or by introducing technologies which promote use of waste to convert to energy to reduce the impact on the natural environment.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Our Volunteers

We are grateful to all our volunteers over the years who have provided their support to the charity.

### Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the charity's activities.

### Financial review

The Statement of Financial Activities show a net deficit of £4,623 (2024 – net surplus of £119,978) for the year and reserves stand at £190,756 (2024 - £195,379). The financial position at the year revealed by the Balance Sheet show net current assets or working capital of £190,756 (2024 – £195,379).

We are deeply grateful to have received a generous legacy gift from a supporter which will have a significant and lasting impact on our work. This legacy is a testament to the trust and confidence placed in our activities, and we are committed to using these funds wisely to continue providing essential services and support to those in need. The donation will help fund our activities and ensure sustainability in years to come.

### Reserves policy

The Board of Appropriate Technology Asia recognises the need to establish and maintain sufficient reserves to protect its current activities and to ensure the continuity of service in the future. With its chief executive, the Board has examined the needs, risks and challenges faced by the organisation in both the short and medium terms along with the relevant financial forecasts. It is the policy of ATA to retain a minimum of three months' operating and governance costs in bank balances. When calculating this, any designated funds should be taken into account.

As at the year end financial statements showed reserves of £190,756 (2024 - £195,379), of which £3,031 (2024 - £4,378) was restricted and £150,000 (2024 - £150,000) was designated.

### Principle funding sources

Funding for ATA projects comes from 3 main sources, institutional donors, trusts (based in the UK and Europe) and individuals. ATA enjoys relationships with trusts who have contributed towards our projects overseas for a number of years with a small number of new trusts supporting our work each year. This has helped our support base to widen and increase our ability to financially plan more effectively.

### Investment powers and policy

The Memorandum and Articles of Association authorises the Trustees to make and hold investments using the general funds of the charity. The trustees have the power to invest in any way that they see fit.

### Plans for future periods

Broadly speaking there have been no changes to what the trustees feel ATA should be focusing its work on, so in line with strategic planning, and to reflect the ongoing nature of some of ATA's projects. ATA Trustees have agreed that activities should continue to focus in the following areas, but trustees have initiated the incorporation of climate resilience as an underlying theme to all activities undertaken. Any intervention, will however, remain essentially within the scope identified below, but the way in which activities will be delivered will be adopted and adjusted as deemed appropriate.

These activities fall into three categories and individual activities stem from these. These include:

**Food security** – including new techniques for both food production, soil conservation and climate resilience, diversification and preservation. Supported by infrastructure where appropriate – such as greenhouses, food storage, water for irrigation using appropriate technologies – including passive solar, rainwater harvesting and fog harvesting.

**Education and Livelihoods** – with a focus on adult education to promote literacy, training and capacity building. To include skills development and vocational training, particularly amongst girls/young women which focuses on providing skills which can enhance livelihoods.

**Health and Environment** – safe drinking water, biogas, improved cooking and energy technologies and provision of facilities which improve sanitation.

### Structure, governance and management

#### Governing document

Appropriate Technology Asia Limited (ATA) is registered as a company limited by guarantee and not having a capital divided by shares.

The company was incorporated on 11th May 2000 and commenced its activities in October 2000. The charity registration number is 1082635 and the company registration number is 03990786.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Recruitment and appointment of Trustees

As set out in the Articles of Association the chair of the trustees is nominated by ATA. The Directors of the organisation are also the charity trustees for the purposes of charity law. The Board of Trustees have power to appoint additional Trustees as it considers fit to do so.

The Trustees have no beneficial interest in the company other than as members. The Trustees are also the directors of the company. All of the Trustees are members of the company and guarantee to contribute £1 in event of winding up. The Board has the power to appoint additional Directors.

### Organisational Structure

The organisation strives to have a dynamic structure that allows the day-to-day running of the organisation to be as streamline as possible. This includes diverse roles and responsibilities amongst key members of staff and flexibility in how working hours are spread across any given period. This increases the organisations ability to respond to developing situations as well as enable trustees to determine where best to allocate resources as and when required. The chief executive works closely with trustees to ensure flexibility and trustees review the structure on a frequent basis to ensure effectiveness.

### Trustee induction and training

Trustees have received no new formal training over the past 12 months. Time has been focussed on the review of formats and methods of reporting to make this more accessible and informal training in the programme administration – including reviews and developments of policies where this was considered appropriate.

### Related parties

The charity does not have relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

### Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

### Statement of Trustees' responsibilities

The trustees, who are also the directors of Appropriate Technology Asia Limited for the purpose of company law, are responsible for preparing the Trustees' 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 year.

In preparing these financial statements, the trustees are required to:

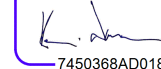
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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.

The trustees are responsible for 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.

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

The Trustees' report was approved by the Board of Trustees and signed on its behalf by:

  
7450368AD0184A6...

**Mr. Kevin Nunan**

**Secretary**

**12 December 2025**

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF APPROPRIATE TECHNOLOGY ASIA LIMITED

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I report to the trustees on my examination of the financial statements of Appropriate Technology Asia Limited (the charitable company) for the year ended 31 March 2025.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

#### Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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
- 4 the financial statements 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 financial statements to be reached.

Signed by:



BFA6442882BF4CE

Samir Shah FCA, ATII

Ramon Lee Ltd

Chartered Accountants

93 Tabernacle Street

London

EC2A 4BA

Dated: 12 December 2025

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income from:</b>						
Donations and legacies	3	66,192	-	-	66,192	200,945
Charitable activities	4	-	-	52,544	52,544	51,324
Investment income	5	6,511	-	-	6,511	154
<b>Total income</b>		<u>72,703</u>	<u>-</u>	<u>52,544</u>	<u>125,247</u>	<u>252,423</u>
<b>Expenditure on:</b>						
Raising funds	6	550	-	-	550	2,740
Charitable activities	7	75,429	-	53,891	129,320	129,705
<b>Total expenditure</b>		<u>75,979</u>	<u>-</u>	<u>53,891</u>	<u>129,870</u>	<u>132,445</u>
<b>Net surplus/(deficit) / Net movement in funds</b>		<u>(3,276)</u>	<u>-</u>	<u>(1,347)</u>	<u>(4,623)</u>	<u>119,978</u>
Fund balances at 1 April 2024		<u>41,001</u>	<u>150,000</u>	<u>4,378</u>	<u>195,379</u>	<u>75,401</u>
<b>Fund balances at 31 March 2025</b>		<u><u>37,725</u></u>	<u><u>150,000</u></u>	<u><u>3,031</u></u>	<u><u>190,756</u></u>	<u><u>195,379</u></u>

### CONTINUING OPERATIONS

None of the company's activities were discontinued during the above two financial years.

### TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial years.

The notes on pages 7 to 14 form part of these financial statements.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	£	2025 £	£	2024 £
<b>Current assets</b>					
Debtors	11	6,156		1,219	
Cash at bank and in hand		188,248		197,772	
			194,404		198,991
<b>Creditors: amounts falling due within one year</b>	<b>12</b>	(3,648)		(3,612)	
<b>Net current assets</b>			<b>190,756</b>		<b>195,379</b>
<b>Income funds</b>					
Restricted funds	13		3,031		4,378
<b>Unrestricted funds</b>					
Designated funds	14	150,000		150,000	
General unrestricted funds		37,725		41,001	
			187,725		191,001
			<b>190,756</b>		<b>195,379</b>

The notes on pages 7 to 14 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

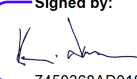
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Trustees on 12 December 2025 and were signed on its behalf by:

Signed by:  
  
 7450368AD0184A6...  
**Mr. Kevin Nunan**  
**Secretary**

Signed by:  
  
 5B7FA696D7034E5...  
**Dr. Sunil Kumar**  
**Trustee**

Company registration number 03990786

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

The charity's financial statements show a net deficit of £4,623 (2024 – net surplus of £119,978) for the year and free reserves of £37,725 (2024 - £41,001) as at the year end. The trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the charity for the next 12 to 18 months and on this basis the charity is a going concern.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific project and associated costs. The Trustees retain absolute discretion, however, to spend any funds so designated as they deem appropriate or cancel the designation at a later point.

##### 1.4 Income

All income is included in the consolidated SOFA when the charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

###### Grant income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

###### Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

###### Investment income

Investment income is included when receivable.

##### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff time and use of resources.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### 1.8 Taxation

The charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

#### 1.9 Creditors and Provisions

Creditors and provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 1.11 Foreign currency transactions

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the Statement of Financial Activities.

#### 1.12 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended not to prepare a cash flow statement.

#### 1.13 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds £	Total 2025 £	Total 2024 £
Roughley Trust	25,000	25,000	24,000
Other grants and donations (less than £2,500)	4,224	4,224	4,917
Bryan Guinness Charitable Trust	-	-	5,000
Legacies	36,968	36,968	167,028
	<u>66,192</u>	<u>66,192</u>	<u>200,945</u>
<b>For the year ended 31 March 2024</b>	<u>200,945</u>		<u>200,945</u>

### 4 Charitable activities

	Education and Livelihoods £	Health and Environment £	Food Security £	Total 2025 £	Total 2024 £
LAdT (Genève)	4,142	5,961	5,921	16,024	30,318
Souter Charitable Trust	-	5,000	-	5,000	5,000
State of Guernsey	-	27,543	2,977	30,520	16,006
Other donations (less than £2,500)	-	1,000	-	1,000	-
	<u>4,142</u>	<u>39,504</u>	<u>8,898</u>	<u>52,544</u>	<u>51,324</u>
Analysis by fund					
Restricted funds	<u>4,142</u>	<u>39,504</u>	<u>8,898</u>	<u>52,544</u>	<u>51,324</u>
	<u>4,142</u>	<u>39,504</u>	<u>8,898</u>	<u>52,544</u>	<u>51,324</u>
<b>For the year ended 31 March 2024</b>					
Restricted funds	<u>12,184</u>	<u>24,378</u>	<u>14,762</u>		<u>51,324</u>
	<u>12,184</u>	<u>24,378</u>	<u>14,762</u>		<u>51,324</u>

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 5 Investment income

	Unrestricted funds £	Total 2025 £	Total 2024 £
Bank interest	6,511	6,511	154
	<u>6,511</u>	<u>6,511</u>	<u>154</u>
<b>For the year ended 31 March 2024</b>	<u>154</u>		<u>154</u>

### 6 Raising funds

	Unrestricted funds £	Total 2025 £	Total 2024 £
Fundraising costs	550	550	2,144
Support costs	-	-	596
	<u>550</u>	<u>550</u>	<u>2,740</u>
<b>For the year ended 31 March 2024</b>			
Fundraising and publicity	<u>2,740</u>		<u>2,740</u>
	<u>2,740</u>		<u>2,740</u>

### 7 Charitable activities

	Education and Livelihoods £	Health and Environment £	Food Security £	Total 2025 £	Total 2024 £
Project costs	3,308	27,117	2,668	33,093	37,873
Project implementation costs	19,601	26,707	21,501	67,809	64,537
Travel and motor expenses	546	2,162	1,230	3,938	4,744
Premises costs	427	4,506	1,703	6,636	6,678
	<u>23,882</u>	<u>60,492</u>	<u>27,102</u>	<u>111,476</u>	<u>113,832</u>
Share of support costs (see note 8)	2,207	4,011	5,397	11,615	10,429
Share of governance costs (see note 8)	1,184	2,151	2,894	6,229	5,444
	<u>27,273</u>	<u>66,654</u>	<u>35,393</u>	<u>129,320</u>	<u>129,705</u>
<b>Analysis by fund</b>					
Unrestricted funds	8,582	34,356	32,491	75,429	41,109
Restricted funds	18,691	32,298	2,902	53,891	88,596
	<u>27,273</u>	<u>66,654</u>	<u>35,393</u>	<u>129,320</u>	<u>129,705</u>

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 8 Support costs

	Support costs	Governance costs	Total 2025	Total 2024
	£	£	£	£
General office and finance staff	7,379	2,749	10,128	9,085
Communication and IT costs	1,358	-	1,358	1,571
Legal and professional costs	2,348	-	2,348	1,868
Bank charges & exchange differences	530	-	530	645
Independent examiner's fees	-	3,480	3,480	3,300
	<u>11,615</u>	<u>6,229</u>	<u>17,844</u>	<u>16,469</u>
Analysed between				
Fundraising	-	-	-	596
Charitable activities	<u>11,615</u>	<u>6,229</u>	<u>17,844</u>	<u>15,873</u>
	<u>11,615</u>	<u>6,229</u>	<u>17,844</u>	<u>16,469</u>

#### 9 Net movement in funds

	2025	2024
	£	£
Net movement in funds is stated after charging/(crediting)		
Independent examiner's fees	<u>3,480</u>	<u>3,300</u>

#### 10 Employees

The average monthly head count was 16 staff (2024 - 16 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2025	2024
	Number	Number
Charitable work	13.00	13.00
Support staff	2.50	2.50
Total	<u>15.50</u>	<u>15.50</u>

#### Employment costs

	2025	2024
	£	£
Salaries - UK	54,974	52,793
Salaries - Non UK	23,449	22,973
Social security costs	67	-
	<u>78,730</u>	<u>75,766</u>

The key management personnel of the charity comprise the joint Chief Executives. The total employee benefits of the key management personnel of the charity were £54,973 (2024 - £52,793).

There were no employees whose annual remuneration was more than £60,000.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 11 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	6,156	1,219
	<u>6,156</u>	<u>1,219</u>

### 12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	3,648	3,612
	<u>3,648</u>	<u>3,612</u>

### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£
Education and Livelihood Projects	7,020	12,184	(18,571)	633	4,142	(4,761)	14
Health and Environment Projects	19,778	24,378	(41,349)	2,807	39,504	(39,565)	2,746
Food Security Projects	14,852	14,762	(28,676)	938	8,898	(9,565)	271
	<u>41,650</u>	<u>51,324</u>	<u>(88,596)</u>	<u>4,378</u>	<u>52,544</u>	<u>(53,891)</u>	<u>3,031</u>

#### Description, nature and purpose of restricted funds:

**Food Security** – development of agricultural units using passive solar technology. Improved health and development for livestock and agricultural development. Training in agricultural cultivation and sustainable agriculture for rural populations promoting self-reliance using environmental appropriate technologies for farming, water supplies, beekeeping and livestock development accompanied by training in these areas.

**Education and Livelihoods** – Vocational and Skills training, literacy development, provision of education facilities including libraries. Training and Capacity Building of beneficiaries and development of opportunities for improved livelihoods.

**Health and Environment** – Provision of running water supplies and sanitation units for improved health. Health and Hygiene training. Biogas units and improved cook stoves for improved health, reduced environmental impact and development of more sustainable energy for cooking and heating. Climate resilient activities such as fog harvesting and gabion walls. Training in renewable energy, health and the environment.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Incoming resources £	Transfers £	Balance at 1 April 2024 £	Resources expended £	Balance at 31 March 2025 £
Sustainability fund	-	150,000	150,000	-	150,000
	-	150,000	150,000	-	150,000

#### Designated Funds

Trustees have taken the decision to designate some of existing unrestricted funds to support maintenance of projects and skills for future sustainability. These funds will become a **sustainability fund**.

Funds are designated to ensure that there is continuity in staffing and charitable activities and that funding gaps as well as activities of strategic importance can be undertaken. There will be no set limit to the use of the funds in any one year.

#### 15 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £
Fund balances at 31 March 2025 are represented by:								
Current assets/(liabilities)	37,725	150,000	3,031	190,756	41,001	150,000	4,378	195,379
	37,725	150,000	3,031	190,756	41,001	150,000	4,378	195,379

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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**16 Share capital**

The charity is constituted as a company limited by guarantee and does not have share capital divided by shares.

**17 Related party transactions**

During the year, the charity received donations of £16,023 (2024 - £30,318) from LAdT (Genève), Josiane Tallon is a trustee of both organisations.

**APPROPRIATE TECHNOLOGY ASIA LTD**

England & Wales - Charity number 1082635

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# Accounts

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**Charity registration number 1082635**

**Company registration number 03990786 (England and Wales)**

**APPROPRIATE TECHNOLOGY ASIA LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr. Sunil Kumar – Chair Mr. David Sharples – Treasurer Mr. Kevin Nunan Ms. Josiane Tallon
<b>Secretary</b>	Mr. Kevin Nunan
<b>Charity number</b>	1082635
<b>Company number</b>	03990786
<b>Senior Management Team</b>	Alexandra Jones - Chief Executive David Hooper - Chief Executive
<b>Registered office</b>	93 Tabernacle Street London EC2A 4BA
<b>Independent examiner</b>	Samir Shah FCA, ATII Ramon Lee Ltd Chartered Accountants 93 Tabernacle Street London EC2A 4BA
<b>Bankers</b>	National Westminster Bank Plc. 30 King Street Gravesend Kent DA12 2XX
<b>Website</b>	<a href="http://www.atasia.org.uk">www.atasia.org.uk</a>

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# APPROPRIATE TECHNOLOGY ASIA LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's the Memorandum and Article of Association, the Companies Act 2006 and "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)" (effective 1 January 2019).

### Objectives and activities

The principal object of ATA is to improve the education and health and relieve the poverty of the people of Asia. This is to be achieved through training and the use of low environmental impact appropriate technologies. The trustees interpret this to mean that ATA exists to place in the hands of the marginalised and vulnerable skills and technology that they can appropriate to break free from social, economic and environmental poverty. The trustees have agreed that both the long and short term aims of the charity are therefore to:

"Find marginal and threatened populations in environmentally challenging situations in Asia and help them meet their basic needs for housing, household energy, safe water, food and good health and by seeking out the poorest and using participatory practice, we will apply technology and knowledge that is appropriate and environmentally sustainable, embedding skills in the communities with which we work"

### Objectives, Strategies and Activities for the FY 2023/24

The objectives of the charity continue to be broadly the same as set through strategic planning. New methodologies have enabled our coverage to increase and our strategies and objectives to provide long term sustainability. ATA continues to enjoy good relations remain with beneficiary groups as well as with other stakeholders, like local government.

Climate change and ways in which our projects can mitigate this have moved to the forefront of some of our project planning. The adaptation of new techniques and technologies will be rolled out over the next 2 year period with the aim of promoting climate resilience for beneficiaries in every activity undertaken. Trustees acknowledge that there is some risk associated with this as it will require beneficiaries to take some risks and undertake more training and diversification over a shorter time frame than previously utilised. Project activities take this into account and adapted to allow beneficiaries to adjust.

Our Aims	Our Objectives for the Year	Our Strategies and Activities for the Year
To work in isolated and ecologically fragile areas of Asia with vulnerable and marginalised people	<ol style="list-style-type: none"> <li>To continue work already started in India and Nepal.</li> <li>To scale up projects where the introduction of climate resilient techniques and strategies can reach as many communities as possible as quickly as possible.</li> </ol>	To maintain the offices and projects in India and Nepal. As part of our direct charitable activities: Training in development of staff – particularly around the challenges of climate change
To provide training and infrastructural support through the use of appropriate and environmentally sustainable technologies to meet basic needs.	<ol style="list-style-type: none"> <li>To continue project work focussed on providing training and infrastructural support.</li> <li>To develop skills of the local programme staff to enable them to operate with a greater degree of independence</li> </ol>	To undertake activities ongoing from previous years and to start those activities that form part of new projects for which funding has been secured Monitor and Evaluate projects and use the results for future programmes.
To ensure that all project activities factor in their impact on climate change and where possible to ensure that this is mitigated as part of a net zero policy	<ol style="list-style-type: none"> <li>To Ensure that each project takes into account its environmental impact and has some form of scheme to mitigate any impact.</li> </ol>	Introduce new activities as part of the strategy to make beneficiaries more climate resilient Continue research for new donors to help secure funding for new projects

### Achievements and performance

The focus on projects to address the basic rights of our communities to enable sustainable and dignified access to food, shelter, water and education has continued. This has been complimented with more work in skills development and farmer to farmer led extension as was undertaken in previous years. The shift to ensure projects are enabling beneficiaries to be able to adapt to climate change has also been a focus. All of this has been achieved on a level that was planned at the start of the year with no major diversification from project plans to reach our target beneficiaries and make our projects and skills and learning accessible to more than 20,000 people.

We continue to spend more time with beneficiaries in project villages and use this time to disseminate and train. This has enabled us to reach more people as part of our efforts – both direct and indirectly. Our work continues to highlight the need for our projects to ensure all of our work takes into account the need to develop strategies and ways of working which have at their core the sustainable use of natural resources.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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ATA continues to actively demonstrate anything new. This has become increasingly important as we focus on activities which are very new and where beneficiaries have no immediate frame of reference. As predicted, this will continue to be the case as we introduce new and more risky strategies to our beneficiaries. It is a major achievement that despite the new risks of some project activities, we have not seen a drop off in demand for inclusion in activities and projects. Our replication methodology or village to village and farmer to farmer continues to be a major achievement across all activities in all sectors.

Beneficiaries persevering for longer than 12 months with new ideas, technologies, techniques and skills in the past 12 months, has continued to be around 85%. The willingness of any community to embrace a new technology, or at least be open to a demonstration, is an important way in which ATA measures its success and achievements. Our beneficiary communities live in conditions which are harsh and their choices are limited and we continue to be mindful of this in every activity we undertake..

As with last year, the emphasis on immediate improvements for health and hygiene as well as increasing food production opportunities and energy for fuel continued to dominate achievements. ATA continue to introduce further opportunities for beneficiaries in the form of training and skills development. Working on a household level has benefitted project outcomes as it has enabled more in-depth learning and retention of skills. ATA strives to enable the poorest people to benefit from every activity we undertake and will continue to do this – whether this is helping communities grow more food which is also more nutrient dense and/or of higher value if sold or by introducing technologies which promote use of waste to convert to energy to reduce the impact on the natural environment.

### **Our Volunteers**

We are grateful to all our volunteers over the years who have provided their support to the charity.

### **Public benefit statement**

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

### **Financial review**

The Statement of Financial Activities showed net surplus of £119,978 (2023 – net deficit of £35,518) for the year and reserves stand at £195,379 (2023 - £75,401). The financial position at the year revealed by the Balance Sheet shows net current assets or working capital of £195,379 (2023 – £75,401).

We are deeply grateful to have received a generous legacy gift from a supporter which will have a significant and lasting impact on our work. This legacy is a testament to the trust and confidence placed in our activities, and we are committed to using these funds wisely to continue providing essential services and support to those in need. The donation will help fund our activities and ensure sustainability in years to come.

### **Reserves policy**

The Board of Appropriate Technology Asia recognises the need to establish and maintain sufficient reserves to protect its current activities and to ensure the continuity of service in the future. With its chief executive, the Board has examined the needs, risks and challenges faced by the organisation in both the short and medium terms along with the relevant financial forecasts. It is the policy of ATA to retain a minimum of three months' operating and governance costs in bank balances. When calculating this, any designated funds should be taken into account.

As at the year end financial statements showed reserves of £195,379 (2023 - £75,401), of which £4,378 (2023 - £41,650) was restricted and £150,000 was designated. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £41,001 (2023 - £33,751).

### **Principle funding sources**

Funding for ATA projects comes from 3 main sources, institutional donors, trusts (based in the UK and Europe) and individuals. ATA enjoys relationships with trusts who have contributed towards our projects overseas for a number of years with a small number of new trusts supporting our work each year. This has helped our support base to widen and increase our ability to financially plan more effectively.

### **Investment powers and policy**

The Memorandum and Articles of Association authorises the Trustees to make and hold investments using the general funds of the charity. The trustees have the power to invest in any way that they see fit.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### Plans for future periods

Broadly speaking there have been no changes to what the trustees feel ATA should be focusing its work on, so in line with strategic planning, and to reflect the ongoing nature of some of ATA's projects. ATA Trustees have agreed that activities should continue to focus in the following areas, but trustees have initiated the incorporation of climate resilience as an underlying theme to all activities undertaken. Any intervention, will however, remain essentially within the scope identified below, but the way in which activities will be delivered will be adopted and adjusted as deemed appropriate.

Activities	Detail
<b>Food Security</b>	<ul style="list-style-type: none"> <li>· New Agriculture techniques for the promotion of sustainable agriculture practices, for increased food security without increased soil degradation and increased soil and water conservation in agriculture</li> <li>· Improved livestock and livestock management – to include stall feeding and ways to alleviate female labour burdens</li> <li>· Passive solar techniques for agriculture and food preservation</li> <li>· Beekeeping</li> <li>· Diversification of food production with food preservation</li> <li>· Provision of seeds for planting – fruit and vegetable seeds as well as seeds for fodder and saplings. This is usually accompanied by basic training</li> <li>· Water for agricultural and food processing use – including irrigation and mills</li> </ul>
<b>Education and Livelihoods</b>	<ul style="list-style-type: none"> <li>· Adult education to promote literacy– particularly to use materials and techniques which promote the environment, health, increased food security and more sustainable agriculture practices</li> <li>· Training and Capacity building for all beneficiaries to build skills and knowledge and to enable replication of activities undertaken</li> <li>· Vocational Training – especially for girls/young women which focuses on providing skills which can enhance livelihoods. As part of this process the formation of women's groups will also be facilitated and training and support provided to ensure sustainability.</li> <li>· Labour reducing technologies for women</li> </ul>
<b>Health and Environment</b>	<ul style="list-style-type: none"> <li>· Safe drinking water to facilitate a reduction in water borne diseases, diarrhoea especially amongst the very young and very old and improve basic hygiene practices</li> <li>· Women's health networks to provide a forum for discussion of gender related issues such as gender rights, domestic violence etc as well as to provide training in health and hygiene related matters.</li> <li>· Biogas Plants</li> <li>· Improved stoves where biogas plants are not possible, for cooking and space heating to reduce respiratory problems associated with smoke inhalation</li> <li>· Provision of and improved sanitation facilities to areas where dysentery is currently a major problem. This is likely to be a combination of pit latrines, bathrooms and twin pit toilets as a method of improving sanitation and hygiene.</li> <li>· Climate change resilience – new techniques for agriculture such as fog harvesting and gabion walls</li> </ul>

### Structure, governance and management

#### Governing document

Appropriate Technology Asia Limited (ATA) is registered as a company limited by guarantee and not having a capital divided by shares.

The company was incorporated on 11th May 2000 and commenced its activities in October 2000. The charity registration number is 1082635 and the company registration number is 03990786.

#### Recruitment and appointment of Trustees

As set out in the Articles of Association the chair of the trustees is nominated by ATA. The Directors of the organisation are also the charity trustees for the purposes of charity law. The Board of Trustees have power to appoint additional Trustees as it considers fit to do so.

The Trustees have no beneficial interest in the company other than as members. The Trustees are also the directors of the company. All of the Trustees are members of the company and guarantee to contribute £1 in event of winding up. The Board has the power to appoint additional Directors.

#### Organisational Structure

The organisation strives to have a dynamic structure that allows the day-to-day running of the organisation to be as streamline as possible. This includes diverse roles and responsibilities amongst key members of staff and flexibility in how working hours are spread across any given period. This increases the organisations ability to respond to developing situations as well as enable trustees to determine where best to allocate resources as and when required. The chief executive works closely with trustees to ensure flexibility and trustees review the structure on a frequent basis to ensure effectiveness.

The board of trustees is still seeking to expand the board over the longer term.

#### Trustee induction and training

Trustees have received no new formal training over the past 12 months. Time has been focussed on the review of formats and methods of reporting to make this more accessible and informal training in the programme administration – including reviews and developments of policies where this was considered appropriate.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Related parties

The charity does not have relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

### Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

### Statement of Trustees' responsibilities

The trustees, who are also the directors of Appropriate Technology Asia Limited for the purpose of company law, are responsible for preparing the Trustees' 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 year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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.

The trustees are responsible for 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.

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

The Trustees' report was approved by the Board of Trustees and signed on its behalf by:

Signed by:



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**Mr. Kevin Nunan**  
**Secretary**

17 December 2024

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF APPROPRIATE TECHNOLOGY ASIA LIMITED

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I report to the trustees on my examination of the financial statements of Appropriate Technology Asia Limited (the charitable company) for the year ended 31 March 2024.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

#### Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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
- 4 the financial statements 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 financial statements to be reached.

Signed by:



BFA6442682BF4CE...

Samir Shah FCA, ATII

**Ramon Lee Ltd**  
**Chartered Accountants**  
**93 Tabernacle Street**  
**London**  
**EC2A 4BA**

**Dated: 17 December 2024**

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>						
Donations and legacies	3	200,945	-	-	200,945	27,015
Charitable activities	4	-	-	51,324	51,324	61,500
Investment income	5	154	-	-	154	-
<b>Total income</b>		<u>201,099</u>	<u>-</u>	<u>51,324</u>	<u>252,423</u>	<u>88,515</u>
<b>Expenditure on:</b>						
Raising funds	6	2,740	-	-	2,740	2,688
Charitable activities	7	41,109	-	88,596	129,705	121,345
<b>Total expenditure</b>		<u>43,849</u>	<u>-</u>	<u>88,596</u>	<u>132,445</u>	<u>124,033</u>
<b>Net incoming/(outgoing) resources before transfers</b>		157,250	-	(37,272)	119,978	(35,518)
Gross transfers between funds		(150,000)	150,000	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<u>7,250</u>	<u>150,000</u>	<u>(37,272)</u>	<u>119,978</u>	<u>(35,518)</u>
Fund balances at 1 April 2023		<u>33,751</u>	<u>-</u>	<u>41,650</u>	<u>75,401</u>	<u>110,919</u>
<b>Fund balances at 31 March 2024</b>		<u><u>41,001</u></u>	<u><u>150,000</u></u>	<u><u>4,378</u></u>	<u><u>195,379</u></u>	<u><u>75,401</u></u>

### CONTINUING OPERATIONS

None of the company's activities were discontinued during the above two financial years.

### TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial years.

The notes on pages 8 to 14 form part of these financial statements.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
<b>Current assets</b>					
Debtors	11	1,219		2,721	
Cash at bank and in hand		197,772		76,376	
			198,991	79,097	
<b>Creditors: amounts falling due within one year 12</b>		(3,612)		(3,696)	
<b>Net current assets</b>			<u>195,379</u>		<u>75,401</u>
<b>Income funds</b>					
Restricted funds	13		4,378		41,650
<b>Unrestricted funds</b>					
Designated funds	14	150,000		-	
General unrestricted funds		41,001		33,751	
			191,001		33,751
			<u>195,379</u>		<u>75,401</u>

The notes on pages 8 to 14 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.


The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for:


- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Trustees on 17 December 2024 and were signed on its behalf by:

Signed by:  
  
 7450368AD0184A6...

**Mr. Kevin Nunan**  
**Secretary**

Signed by:  
  
 5B7FA696D7034E5...

**Dr. Sunil Kumar**  
**Trustee**

Company registration number 03990786

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

The charity's financial statements show net surplus of £119,978 (2023 – net deficit of £35,518) for the year and free reserves of £41,001 (2023 - £33,751) as at the year end. The trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the charity for the next 12 to 18 months and on this basis the charity is a going concern.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific project and associated costs. The Trustees retain absolute discretion, however, to spend any funds so designated as they deem appropriate or cancel the designation at a later point.

##### 1.4 Income

All income is included in the consolidated SOFA when the charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

###### Grant income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

###### Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

###### Investment income

Investment income is included when receivable.

##### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff time and use of resources.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### 1.8 Taxation

The charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

#### 1.9 Creditors and Provisions

Creditors and provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 1.11 Foreign currency transactions

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the Statement of Financial Activities.

#### 1.12 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended not to prepare a cash flow statement.

#### 1.13 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds £	Total 2024 £	Total 2023 £
Roughley Trust	24,000	24,000	22,000
Other grants and donations (less than £2,500)	4,917	4,917	5,015
Bryan Guinness Charitable Trust	5,000	5,000	-
Legacies	167,028	167,028	-
	<u>200,945</u>	<u>200,945</u>	<u>27,015</u>
<b>For the year ended 31 March 2023</b>	<u>27,015</u>		<u>27,015</u>

#### 4 Charitable activities

	Education and Livelihoods £	Health and Environment £	Food Security £	Total 2024 £	Total 2023 £
LAdT (Genève)	12,184	5,980	12,154	30,318	15,404
Souter Charitable Trust	-	5,000	-	5,000	5,000
State of Guernsey	-	13,398	2,608	16,006	34,696
Other donations (less than £2,500)	-	-	-	-	1,400
Bryan Guinness Charitable Trust	-	-	-	-	5,000
	<u>12,184</u>	<u>24,378</u>	<u>14,762</u>	<u>51,324</u>	<u>61,500</u>
Analysis by fund					
Restricted funds	<u>12,184</u>	<u>24,378</u>	<u>14,762</u>	<u>51,324</u>	<u>61,500</u>
	<u>12,184</u>	<u>24,378</u>	<u>14,762</u>	<u>51,324</u>	<u>61,500</u>
<b>For the year ended 31 March 2023</b>					
Restricted funds	<u>10,889</u>	<u>29,861</u>	<u>20,750</u>		<u>61,500</u>
	<u>10,889</u>	<u>29,861</u>	<u>20,750</u>		<u>61,500</u>

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 5 Investment income

	Unrestricted funds £	Total 2024 £	Total 2023 £
Bank interest	154	154	-
	<u>154</u>	<u>154</u>	<u>-</u>

### 6 Raising funds

	Unrestricted funds £	Total 2024 £	Total 2023 £
Fundraising costs	2,144	2,144	2,144
Support costs	596	596	544
	<u>2,740</u>	<u>2,740</u>	<u>2,688</u>
<b>For the year ended 31 March 2023</b>			
Fundraising and publicity	2,688		2,688
	<u>2,688</u>		<u>2,688</u>

### 7 Charitable activities

	Education and Livelihoods £	Health and Environment £	Food Security £	Total 2024 £	Total 2023 £
Project costs	6,767	17,446	13,660	37,873	31,924
Project implementation costs	19,368	24,101	21,068	64,537	63,408
Travel and motor expenses	1,088	1,877	1,779	4,744	3,086
Premises costs	1,653	3,001	2,024	6,678	6,483
	<u>28,876</u>	<u>46,425</u>	<u>38,531</u>	<u>113,832</u>	<u>104,901</u>
Share of support costs (see note 8)	810	6,035	3,584	10,429	11,167
Share of governance costs (see note 8)	1,815	1,815	1,814	5,444	5,277
	<u>31,501</u>	<u>54,275</u>	<u>43,929</u>	<u>129,705</u>	<u>121,345</u>
<b>Analysis by fund</b>					
Unrestricted funds	12,930	12,926	15,253	41,109	40,219
Restricted funds	18,571	41,349	28,676	88,596	81,126
	<u>31,501</u>	<u>54,275</u>	<u>43,929</u>	<u>129,705</u>	<u>121,345</u>

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 8 Support costs

	Support costs	Governance costs	Total 2024	Total 2023
	£	£	£	£
General office and finance staff	6,941	2,144	9,085	9,827
Communication and IT costs	1,571	-	1,571	1,967
Legal and professional costs	1,868	-	1,868	1,402
Bank charges & exchange differences	645	-	645	672
Independent examiner's fees	-	3,300	3,300	3,120
	<u>11,025</u>	<u>5,444</u>	<u>16,469</u>	<u>16,988</u>
Analysed between				
Fundraising	596	-	596	544
Charitable activities	10,429	5,444	15,873	16,444
	<u>11,025</u>	<u>5,444</u>	<u>16,469</u>	<u>16,988</u>

#### 9 Net movement in funds

	2024	2023
	£	£
Net movement in funds is stated after charging/(crediting)		
Independent examiner's fees	3,300	3,120
	<u>3,300</u>	<u>3,120</u>

#### 10 Employees

The average monthly head count was 16 staff (2023- 16 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024	2023
	Number	Number
Charitable work	13.00	13.00
Support staff	2.50	2.50
Total	<u>15.50</u>	<u>15.50</u>

#### Employment costs

	2024	2023
	£	£
Salaries - UK	52,793	49,805
Salaries - Non UK	22,973	25,574
	<u>75,766</u>	<u>75,379</u>

The key management personnel of the charity comprise the joint Chief Executives. The total employee benefits of the key management personnel of the charity were £52,793 (2023 - £49,805).

There were no employees whose annual remuneration was more than £60,000.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 11 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	1,219	2,721
	<u>1,219</u>	<u>2,721</u>

### 12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	3,612	3,696
	<u>3,612</u>	<u>3,696</u>

### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£	£
Education and Livelihood Projects	18,156	10,889	(22,025)	7,020	12,184	(18,571)	633
Health and Environment Projects	26,455	29,861	(36,538)	19,778	24,378	(41,349)	2,807
Food Security Projects	16,665	20,750	(22,563)	14,852	14,762	(28,676)	938
	<u>61,276</u>	<u>61,500</u>	<u>(81,126)</u>	<u>41,650</u>	<u>51,324</u>	<u>(88,596)</u>	<u>4,378</u>

#### Description, nature and purpose of restricted funds:

**Food Security** – development of agricultural units using passive solar technology. Improved health and development for livestock and agricultural development. Training in agricultural cultivation and sustainable agriculture for rural populations promoting self-reliance using environmental appropriate technologies for farming, water supplies, beekeeping and livestock development accompanied by training in these areas

**Education and Livelihoods** – Vocational and Skills training, literacy development, provision of education facilities including libraries. Training and Capacity Building of beneficiaries and development of opportunities for improved livelihoods.

**Health and Environment** – Provision of running water supplies and sanitation units for improved health. Health and Hygiene training. Biogas units and improved cook stoves for improved health, reduced environmental impact and development of more sustainable energy for cooking and heating. Climate resilient activities such as fog harvesting and gabion walls. Training in renewable energy, health and the environment.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	
	£	£	£	£	
Sustainability fund	-	-	-	150,000	150,000
	-	-	-	150,000	150,000

#### Designated Funds

Trustees have taken the decision to designate some of existing unrestricted funds to support maintenance of projects and skills for future sustainability. These funds will become a **sustainability fund**.

Funds will be designated to ensure that there is continuity in staffing and charitable activities and that funding gaps as well as activities of strategic importance can be undertaken. There will be no set limit to the use of the funds in any one year.

#### 15 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Fund balances at 31 March 2024 are represented by:							
Current assets/(liabilities)	41,001	150,000	4,378	195,379	33,751	41,650	75,401
	41,001	150,000	4,378	195,379	33,751	41,650	75,401

#### 16 Share capital

The Charity is constituted as a company limited by guarantee and does not have share capital divided by shares.

#### 17 Related party transactions

During the year, the charity received donations of £30,318 (2023 - £15,404) from LAdT (Genève), Josiane Tallon is a trustee of both organisations.

**APPROPRIATE TECHNOLOGY ASIA LTD**

England & Wales - Charity number 1082635

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# Accounts

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**Charity registration number 1082635**

**Company registration number 03990786 (England and Wales)**

**APPROPRIATE TECHNOLOGY ASIA LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr. Sunil Kumar – Chair Mr. David Sharples – Treasurer Mr. Kevin Nunan Ms. Josiane Tallon
<b>Secretary</b>	Mr. Kevin Nunan
<b>Charity number</b>	1082635
<b>Company number</b>	03990786
<b>Senior Management Team</b>	Alexandra Jones - Chief Executive David Hooper - Chief Executive
<b>Registered office</b>	93 Tabernacle Street London EC2A 4BA
<b>Independent examiner</b>	David Terry FCA Ramon Lee Ltd Chartered Accountants 93 Tabernacle Street London EC2A 4BA
<b>Bankers</b>	National Westminster Bank Plc. 30 King Street Gravesend Kent DA12 2XX

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# APPROPRIATE TECHNOLOGY ASIA LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's the Memorandum and Article of Association, the Companies Act 2006 and "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)" (effective 1 January 2019).

#### Objectives and activities

The principal object of ATA is to improve the education and health and relieve the poverty of the people of Asia. This is to be achieved through training and the use of low environmental impact appropriate technologies. The trustees interpret this to mean that ATA exists to place in the hands of the marginalised and vulnerable skills and technology that they can appropriate to break free from social, economic and environmental poverty. The trustees have agreed that both the long and short term aims of the charity are therefore to:

"Find marginal and threatened populations in environmentally challenging situations in Asia and help them meet their basic needs for housing, household energy, safe water, food and good health and by seeking out the poorest and using participatory practice, we will apply technology and knowledge that is appropriate and environmentally sustainable, embedding skills in the communities with which we work."

#### Objectives, Strategies and Activities for the FY 2022/23

The objectives of the charity continue to be broadly the same as set through strategic planning. New methodologies have enabled our coverage to increase and with this plans for long term sustainability. ATA continues to enjoy good relations remain with beneficiary groups as well as with other stakeholders, like local government.

Climate change and ways in which our projects can mitigate this have moved to the forefront of some of our project planning. The adaptation of new techniques and technologies will be rolled out over the next 2-3 year period with the aim of promoting climate resilience for beneficiaries in every activity undertaken. Trustees acknowledge that there is some risk associated with this as it will require beneficiaries to take some risks and undertake more training and diversification over a shorter time frame than previously utilised. Traditional livelihoods are impacted by climate change at every level in the project areas and adapting projects to take into account the need for climate resilience of utmost importance.

Our Aims	Our Objectives for the Year	Our Strategies and Activities for the Year
To work in isolated and ecologically fragile areas of Asia with vulnerable and marginalised people	<ol style="list-style-type: none"> <li>1.To continue work already started in India and Nepal.</li> <li>2. To scale up projects where the introduction of climate resilient techniques and strategies can reach as many communities as possible as quickly as possible.</li> </ol>	<ul style="list-style-type: none"> <li>• To maintain the offices and projects in India and Nepal.</li> <li>• As part of our direct charitable activities:</li> <li>• Training in development of staff – particularly around the challenges of climate change</li> <li>• To undertake activities ongoing from previous years and to start those activities that form part of new projects for which funding has been secured</li> <li>• Monitor and Evaluate projects and use the results for future programmes.</li> <li>• Incorporate a realistic environmental impact mitigation scheme into all programmes.</li> <li>• Continue research for new donors to help secure funding for new projects</li> </ul>
To provide training and infrastructural support through the use of appropriate and environmentally sustainable technologies to meet basic needs.	<ol style="list-style-type: none"> <li>1.To continue project work focussed on providing training and infrastructural support.</li> <li>2. To develop skills of the local programme staff to enable them to operate with a greater degree of independence</li> </ol>	
To ensure that all project activities factor in their impact on climate change and where possible to ensure that this is mitigated as part of a net zero policy	<ol style="list-style-type: none"> <li>1. To Ensure that each project takes into account its environmental impact and has some form of scheme to mitigate any impact.</li> </ol>	

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Achievements and performance

The focus on projects to address the basic rights of our communities to enable sustainable and dignified access to food, shelter, water and education has continued. This has been complimented with more work in skills development and farmer to farmer led extension as was undertaken in previous years. The shift to ensure projects are enabling beneficiaries to be able to adapt to climate change has also been a focus. All of this has been achieved on a level that was planned at the start of the year with no major diversification from project plans to reach our target beneficiaries and make our projects and skills and learning accessible to more than 20,000 people.

The innovative methods adapted during Covid-19 quarantine periods continue to be used and as another major achievement have meant that periods of time spent with beneficiaries in villages has increased our dissemination of training, skills and knowledge. Across our project sites, the number of direct and indirect beneficiaries who have benefitted from our activities have increased. Our work has highlighted the increasing need for our projects to ensure all of our work takes into account the need to develop strategies and ways of working which have at their core the sustainable use of natural resources.

ATA continues to actively demonstrate anything new. This has become increasingly important as we focus on activities which are very new and where beneficiaries have no immediate frame of reference. As predicted, this will continue to be the case as we introduce new and more risky strategies to our beneficiaries. It is a major achievement that despite the new risks of some project activities, we have not seen a drop off in demand for inclusion in activities and projects. Our replication methodology or village to village and farmer to farmer continues to be a major achievement across all activities in all sectors. The willingness of any community to embrace a new technology, or at least be open to a demonstration, is an important way in which ATA measures its success and achievements. We are very aware that our beneficiary communities live in conditions which are harsh and their choices are limited. It is with this in mind that any change we introduce is done so with consultation and consideration. We consider it a major achievement if beneficiaries persevering for longer than 12 months with new ideas, technologies, techniques and skills is more than 40%. In the past 12 month, take up of project activities has exceeded this on every metric at around 85%

As with last year, the emphasis on immediate improvements for health and hygiene as well as increasing food production opportunities and energy for fuel continued to dominate achievements. ATA continue to introduce further opportunities for beneficiaries in the form of training and skills development. Working on a household level has benefitted project outcomes as it has enabled more in-depth learning and retention of skills. ATA strives to enable the poorest people to benefit from every activity we undertake and will continue to do this – whether this is helping communities grow more food which is also more nutrient dense and/or of higher value if sold or by introducing technologies which promote use of waste to convert to energy to reduce the impact on the natural environment.

#### Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

#### Financial review

The Statement of Financial Activities showed net deficit of £35,518 (2022 – net surplus of £21,492) for the year and reserves stand at £75,401 (2022 - £110,919). The financial position at the year revealed by the Balance Sheet shows net current assets or working capital of £75,401 (2022 – £110,919).

#### Reserves policy

The Board of Appropriate Technology Asia recognises the need to establish and maintain sufficient reserves to protect its current activities and to ensure the continuity of service in the future. With its chief executive, the Board has examined the needs, risks and challenges faced by the organisation in both the short and medium terms along with the relevant financial forecasts. It is the policy of ATA to develop fundraising to enable ATA to accumulate and maintain sufficient reserves to meet any statutory commitments.

As at the year end financial statements showed reserves of £75,401 (2022 - £110,919), of which £41,650 (2022 - £61,276) was restricted. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £33,751 (2022 - £49,643).

#### Principle funding sources

Funding for ATA projects comes from 3 main sources, institutional donors, trusts (based in the UK and Europe) and individuals. ATA enjoys relationships with trusts who have contributed towards our projects overseas for a number of years with a small number of new trusts supporting our work each year. This has helped our support base to widen and increase our ability to financially plan more effectively.

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# APPROPRIATE TECHNOLOGY ASIA LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### Investment powers and policy

The Memorandum and Articles of Association authorises the Trustees to make and hold investments using the general funds of the charity. The trustees have the power to invest in any way that they see fit.

#### Plans for future periods

Broadly speaking there have been no changes to what the trustees feel ATA should be focusing its work on, so In line with strategic planning, and to reflect the ongoing nature of some of ATA's projects. ATA Trustees have agreed that activities should continue to focus in the following areas, the incorporation of climate resilience as an underlying theme to all activities has been undertaken. Any intervention, will however, remain essentially within the scope identified below, but the way in which activities will be delivered will be adopted and adjusted as deemed appropriate.

Activities	Detail
<b>Food Security</b>	<ul style="list-style-type: none"> <li>• New Agriculture techniques for the promotion of sustainable agriculture practices, for increased food security without increased soil degradation and increased soil and water conservation in agriculture</li> <li>• Improved livestock and livestock management – to include stall feeding and ways to alleviate female labour burdens</li> <li>• Passive solar techniques for agriculture and food preservation</li> <li>• Beekeeping and Diversification of food production with food preservation</li> <li>• Provision of seeds for planting – fruit and vegetable seeds as well as seeds for fodder and saplings. This is usually accompanied by basic training</li> <li>• Water for agricultural and food processing use – including irrigation and mills</li> </ul>
<b>Education and Livelihoods</b>	<ul style="list-style-type: none"> <li>• Adult education to promote literacy– particularly techniques which promote the environment, health, increased food security and sustainable agriculture</li> <li>• Training and Capacity building for all beneficiaries to build skills and knowledge and to enable replication of activities undertaken</li> <li>• Vocational Training – especially for girls/young women which focuses on providing skills which can enhance livelihoods. Formation of women's groups will be facilitated and training and support provided to ensure sustainability.</li> <li>• Labour reducing technologies for women</li> </ul>
<b>Health and Environment</b>	<ul style="list-style-type: none"> <li>• Safe drinking water to reduce water borne diseases, diarrhoea especially amongst the very young and very old and improve basic hygiene practices</li> <li>• Women's health networks to provide a forum for discussion of gender related issues such as domestic violence as well as training in health and hygiene.</li> <li>• Biogas Plants</li> <li>• Improved stoves where biogas plants are not possible, for cooking and space heating to reduce respiratory problems associated with smoke inhalation</li> <li>• Provision of and Improved sanitation facilities to areas where dysentery is currently a major problem. A combination of pit latrines, bathrooms and twin pit toilets as a method of improving sanitation and hygiene.</li> <li>• Health camps and training programmes in rural areas with no health facilities.</li> <li>• Climate change resilience</li> </ul>

#### Structure, governance and management

##### Governing document

Appropriate Technology Asia Limited (ATA) is registered as a company limited by guarantee and not having a capital divided by shares.

The company was incorporated on 11th May 2000 and commenced its activities in October 2000. The charity registration number is 1082635 and the company registration number is 03990786.

##### Recruitment and appointment of Trustees

As set out in the Articles of Association the chair of the trustees is nominated by ATA. The Directors of the organisation are also the charity trustees for the purposes of charity law. The Board of Trustees have power to appoint additional Trustees as it considers fit to do so.

The Trustees have no beneficial interest in the company other than as members. The Trustees are also the directors of the company. All of the Trustees are members of the company and guarantee to contribute £1 in event of winding up. The Board has the power to appoint additional Directors.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Trustee induction and training

Trustees have received no new formal training over the past 12 months. Time has been focussed on the review of formats and methods of reporting to make this more accessible and informal training in the programme administration – including reviews and developments of policies where this was considered appropriate.

### Related parties

The charity does not have relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

### Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

### Statement of Trustees' responsibilities

The trustees, who are also the directors of Appropriate Technology Asia Limited for the purpose of company law, are responsible for preparing the Trustees' 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 year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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.

The trustees are responsible for 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.

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

The Trustees' report was approved by the Board of Trustees and signed on its behalf by:

DocuSigned by:  
  
7450368AD0184A6...

**Mr. Kevin Nunan**  
**Secretary**

28 September 2023

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF APPROPRIATE TECHNOLOGY ASIA LIMITED

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I report to the trustees on my examination of the financial statements of Appropriate Technology Asia Limited (the charitable company) for the year ended 31 March 2023.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

#### Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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
- 4 the financial statements 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 financial statements to be reached.

DocuSigned by:



BFA6442682BE4CF...

David Terry FCA

**Ramon Lee Ltd**  
**Chartered Accountants**  
**93 Tabernacle Street**  
**London**  
**EC2A 4BA**

**Dated: 28 September 2023**

## APPROPRIATE TECHNOLOGY ASIA LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Donations and legacies	3	27,015	-	27,015	48,784
Charitable activities	4	-	61,500	61,500	93,758
<b>Total income</b>		<u>27,015</u>	<u>61,500</u>	<u>88,515</u>	<u>142,542</u>
<b>Expenditure on:</b>					
Raising funds	5	2,688	-	2,688	2,622
Charitable activities	6	40,219	81,126	121,345	118,428
<b>Total expenditure</b>		<u>42,907</u>	<u>81,126</u>	<u>124,033</u>	<u>121,050</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(15,892)	(19,626)	(35,518)	21,492
Fund balances at 1 April 2022		<u>49,643</u>	<u>61,276</u>	<u>110,919</u>	<u>89,427</u>
<b>Fund balances at 31 March 2023</b>		<u><u>33,751</u></u>	<u><u>41,650</u></u>	<u><u>75,401</u></u>	<u><u>110,919</u></u>

#### CONTINUING OPERATIONS

None of the company's activities were discontinued during the above two financial years.

#### TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial years.

The notes on pages 8 to 14 form part of these financial statements.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	10	2,721		566	
Cash at bank and in hand		76,376		121,920	
		79,097		122,486	
<b>Creditors: amounts falling due within one year</b>					
	11	(3,696)		(11,567)	
Net current assets			75,401		110,919
<b>Income funds</b>					
Restricted funds	12		41,650		61,276
Unrestricted funds			33,751		49,643
			75,401		110,919

The notes on pages 8 to 14 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

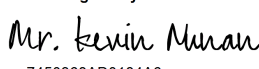
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

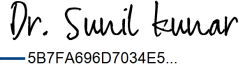
The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Trustees on 28 September 2023 and were signed on its behalf by:

DocuSigned by:  
  
 7450368AD0184A6...  
**Mr. Kevin Nunan**  
 Trustee

DocuSigned by:  
  
 5B7FA696D7034E5...  
**Mr. Sunil Kumar**  
 Trustee

Company registration number 03990786

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

The charity's financial statements show net deficit of £35,518 (2022 – net surplus of £21,492) for the year and free reserves of £33,751 (2022 - £49,643) as at the year end. The trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the charity for the next 12 to 18 months and on this basis the charity is a going concern.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

All income is included in the consolidated SOFA when the charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

###### Grant income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

###### Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

(Continued)

##### **Volunteers and donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

##### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff time and use of resources.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### 1.8 Taxation

The charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies (Continued)

##### 1.9 Creditors and Provisions

Creditors and provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### 1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 1.11 Foreign currency transactions

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the Statement of Financial Activities.

##### 1.12 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended not to prepare a cash flow statement.

#### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds £	Total 2023 £	Total 2022 £
Roughley Trust	22,000	22,000	22,500
HMRC Job Retention Scheme grant	-	-	19,249
Other grants and donations (less than £2,500)	5,015	5,015	7,035
	<u>27,015</u>	<u>27,015</u>	<u>48,784</u>
<b>For the year ended 31 March 2022</b>	<u>48,784</u>	<u>48,784</u>	<u>48,784</u>

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 4 Charitable activities

	Education and Livelihoods	Health and Environment	Food Security	Total 2023	Total 2022
	£	£	£	£	£
LAdT (Genève)	5,889	3,000	6,515	15,404	67,773
Allan and Nesta Fergusson Trust	5,000	-	-	5,000	-
Souter Charitable Trust	-	2,500	2,500	5,000	5,000
State of Guernsey	-	22,961	11,735	34,696	9,185
Other donations (less than £2,500)	-	1,400	-	1,400	1,800
Bryan Guinness Charitable Trust	-	-	-	-	5,000
Open Gate Trust	-	-	-	-	5,000
	<u>10,889</u>	<u>29,861</u>	<u>20,750</u>	<u>61,500</u>	<u>93,758</u>
Analysis by fund					
Restricted funds	<u>10,889</u>	<u>29,861</u>	<u>20,750</u>	<u>61,500</u>	<u>93,758</u>
	<u>10,889</u>	<u>29,861</u>	<u>20,750</u>	<u>61,500</u>	<u>93,758</u>
<b>For the year ended 31 March 2022</b>					
Restricted funds	<u>19,507</u>	<u>45,051</u>	<u>29,200</u>		<u>93,758</u>
	<u>19,507</u>	<u>45,051</u>	<u>29,200</u>		<u>93,758</u>

#### 5 Raising funds

	Unrestricted funds	Total 2023	Total 2022
	£	£	£
Fundraising costs	2,144	2,144	2,608
Support costs	544	544	14
	<u>2,688</u>	<u>2,688</u>	<u>2,622</u>
<b>For the year ended 31 March 2022</b>			
Fundraising and publicity	<u>2,622</u>		<u>2,622</u>
	<u>2,622</u>		<u>2,622</u>

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 6 Charitable activities

	Education and Livelihoods	Health and Environment	Food Security	Total 2023	Total 2022
	£	£	£	£	£
Project costs	6,336	11,970	13,618	31,924	34,552
Project implementation costs	21,359	22,719	19,330	63,408	57,798
Travel and motor expenses	748	1,181	1,157	3,086	1,102
Premises costs	1,678	2,665	2,140	6,483	7,833
	<u>30,121</u>	<u>38,535</u>	<u>36,245</u>	<u>104,901</u>	<u>101,285</u>
Share of support costs (see note 7)	1,156	6,351	3,660	11,167	12,106
Share of governance costs (see note 7)	1,759	1,759	1,759	5,277	5,037
	<u>33,036</u>	<u>46,645</u>	<u>41,664</u>	<u>121,345</u>	<u>118,428</u>
<b>Analysis by fund</b>					
Unrestricted funds	11,726	8,677	19,816	40,219	35,889
Restricted funds	21,310	37,968	21,848	81,126	82,539
	<u>33,036</u>	<u>46,645</u>	<u>41,664</u>	<u>121,345</u>	<u>118,428</u>
<b>For the year ended 31 March 2022</b>					
Unrestricted funds	4,835	12,682	18,372		35,889
Restricted funds	22,104	35,331	25,104		82,539
	<u>26,939</u>	<u>48,013</u>	<u>43,476</u>		<u>118,428</u>

#### 7 Support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charity's key activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	Support costs	Governance costs	Total 2023	Total 2022
	£	£	£	£
General office and finance staff	7,683	2,144	9,827	9,055
Communication and IT costs	1,967	-	1,967	944
Legal and professional costs	1,389	13	1,402	3,866
Bank charges & exchange differences	672	-	672	412
Independent examiner's fees	-	3,120	3,120	2,880
	<u>11,711</u>	<u>5,277</u>	<u>16,988</u>	<u>17,157</u>
Analysed between				
Fundraising	544	-	544	14
Charitable activities	11,167	5,277	16,444	17,143
	<u>11,711</u>	<u>5,277</u>	<u>16,988</u>	<u>17,157</u>

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

<b>8</b>	<b>Net movement in funds</b>	<b>2023</b>	<b>2022</b>
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Independent examiner's fees	3,120	2,880
		<u>          </u>	<u>          </u>

### 9 Employees

The average monthly head count was 16 staff (2022- 16 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Charitable work	13.00	13.00
Support staff	2.50	2.50
	<u>          </u>	<u>          </u>
Total	15.50	15.50
	<u>          </u>	<u>          </u>

### Employment costs

	<b>2023</b>	<b>2022</b>
	£	£
Salaries - UK	49,835	46,981
Salaries - Non UK	25,574	22,443
Social security costs	-	37
	<u>          </u>	<u>          </u>
	75,379	69,461
	<u>          </u>	<u>          </u>

The key management personnel of the charity comprise the joint Chief Executives. The total employee benefits of the key management personnel of the charity were £49,805 (2022 - £46,981).

There were no employees whose annual remuneration was more than £60,000.

### 10 Debtors

	<b>2023</b>	<b>2022</b>
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	2,721	566
	<u>          </u>	<u>          </u>
	2,721	566
	<u>          </u>	<u>          </u>

### 11 Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	£	£
Other creditors	-	8,687
Accruals	3,696	2,880
	<u>          </u>	<u>          </u>
	3,696	11,567
	<u>          </u>	<u>          </u>

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					
	Balance at 1 April 2021 £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Education and Livelihood Projects	12,960	(14,311)	18,156	10,889	(22,025)	7,020
Health and Environment Projects	18,209	(36,805)	26,455	29,861	(36,538)	19,778
Food Security Projects	18,888	(31,423)	16,665	20,750	(22,563)	14,852
	<u>50,057</u>	<u>(82,539)</u>	<u>61,276</u>	<u>61,500</u>	<u>(81,126)</u>	<u>41,650</u>

#### Description, nature and purpose of restricted funds:

**Food Security** – development of agricultural units using passive solar technology. Improved health and development for livestock and agricultural development. Training in agricultural cultivation and sustainable agriculture for rural populations promoting self-reliance using environmental appropriate technologies for farming, water supplies, beekeeping and livestock development accompanied by training in these areas

**Education and Livelihoods** – Vocational and Skills training, literacy development, provision of education facilities including libraries. Training and Capacity Building of beneficiaries and development of opportunities for improved livelihoods.

**Health and Environment** – Provision of running water supplies and sanitation units for improved health. Health and Hygiene training. Biogas units and improved cook stoves for improved health, reduced environmental impact and development of more sustainable energy for cooking and heating. Training in renewable energy, health and the environment.

#### 13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	33,751	41,650	75,401	49,643	61,276	110,919
	<u>33,751</u>	<u>41,650</u>	<u>75,401</u>	<u>49,643</u>	<u>61,276</u>	<u>110,919</u>

**APPROPRIATE TECHNOLOGY ASIA LTD**

England & Wales - Charity number 1082635

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# Accounts

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**APPROPRIATE TECHNOLOGY ASIA LIMITED**  
**(A company limited by guarantee)**

**DIRECTORS' AND TRUSTEES' REPORT AND**  
**ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**Company No: 03990786**  
**Charity No: 1082635**

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## DIRECTORS' AND TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OUR PURPOSE AND ACTIVITIES

##### Objectives and Aims of the Charity

The principal object of ATA is to improve the education and health and relieve the poverty of the people of Asia. This is to be achieved through training and the use of low environmental impact appropriate technologies. The trustees interpret this to mean that ATA exists to place in the hands of the marginalised and vulnerable skills and technology that they can appropriate to break free from social, economic and environmental poverty.

The trustees have agreed that both the long and short term aims of the charity are therefore to:

*“Find marginal and threatened populations in environmentally challenging situations in Asia and help them meet their basic needs for housing, household energy, safe water, food and good health and by seeking out the poorest and using participatory practice, we will apply technology and knowledge that is appropriate and environmentally sustainable, embedding skills in the communities with which we work”*

##### Objectives, Strategies and Activities for the FY 2021/22

The objectives of the charity continue to be broadly the same as set through strategic planning. The implementation of plans to adapt training to take into account Covid-19 restrictions have largely been successful – initial constraints have been resolved and coverage of activities is once again to levels anticipated. This has enabled ATA to increase coverage once again and with this our plans for long term sustainability. ATA continues to enjoy good relations remain with beneficiary groups as well as with other stakeholders, like local government.

Climate change was an additional focus for the year with project staff looking at new ways in which project activities and training can promote more climate resilience for beneficiaries. With ever changing weather patterns and the impact this has on traditional livelihoods this work started as a means to inform the direction of future work and work practices.

Our Aims	Our Objectives for the Year	Our Strategies and Activities for the Year
To work in isolated and ecologically fragile areas of Asia with vulnerable and marginalised people	<ol style="list-style-type: none"> <li>To continue work already started in India and Nepal.</li> <li>To begin new projects as funding becomes available in new and existing geographic locations.</li> </ol>	<ul style="list-style-type: none"> <li>To maintain the offices and projects in India and Nepal.</li> </ul> <p>As part of our direct charitable activities:</p>
To provide training and infrastructural support through the use of appropriate and environmentally sustainable technologies to meet basic needs.	<ol style="list-style-type: none"> <li>To continue project work focussed on providing training and infrastructural support to improve livelihoods for beneficiaries in all current ATA project locations.</li> <li>To develop skills of the local programme staff to enable them to operate with a greater degree of independence.</li> </ol>	<ul style="list-style-type: none"> <li>Training in development of staff – particularly around the challenges of climate change</li> <li>To undertake activities ongoing from previous years and to start those activities that form part of new projects for which funding has been secured</li> </ul>
To ensure that all project activities factor in their impact on climate change and where possible to ensure that this is mitigated as part of a net zero policy	<ol style="list-style-type: none"> <li>To Ensure that each project takes into account its environmental impact and has some form of scheme to mitigate any impact.</li> <li>To develop simple schemes that can also act as educational tools for staff and beneficiaries to enable them to understand the environmental impact of activities and development.</li> </ol>	<ul style="list-style-type: none"> <li>Monitor and Evaluate projects and use the results for future programmes.</li> <li>Incorporate a realistic environmental impact mitigation scheme into all programmes.</li> <li>Continue research for new donors to help secure funding for new projects</li> </ul>

**APPROPRIATE TECHNOLOGY ASIA LIMITED**  
**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Achievements**

Our work over the past 12 months has, continued to focus on addressing the basic rights of our communities to sustainable and dignified access to food, shelter, water and education. Skill development and farmer to farmer led extension has been the main way in which we have achieved our goals. Involving communities in the design and implementation of projects has empowered communities to participate more in their own development. By focussing on the consolidation of skills and techniques and technologies introduced in previous years, we have been able to reach more people. Training has been undertaken in a formal and informal context and the adaptations required as a result of Covid-19 have been successfully implemented. As with last year, this has been a major achievement and projects are being implemented at pre-Covid-19 levels. The innovative methods adapted during Covid-19 quarantine periods continue to be used and as another major achievement have meant that periods of time spent with beneficiaries in villages has increased our dissemination of training, skills and knowledge. Across our project sites, the number of direct and indirect beneficiaries who have benefitted from our activities have increased. Our work has highlighted the increasing need for our projects to ensure all of our work takes into account the need to develop strategies and ways of working which have at their core the sustainable use of natural resources.

In order to assess how successful, we have been in meeting our aims, we have established a range of methods to measure our achievements. These are designed to form an integral part of our work as much as possible and included things such as recording the number of people our projects have assisted, using the project monitoring and evaluation procedures to survey beneficiaries and users to allow feedback, ensuring that internal reports are completed in a timely fashion and include quantitative as well as qualitative data. Our projects reflect not only the need of our beneficiary communities, but also the circumstances within which they are implemented. Conditions for beneficiaries are harsh, choices and limited and everyday things, such as food production, are marginal. This all means changes are considered high risk and what we do reflects this. Ata continues to actively demonstrate anything new. This has become increasingly important as we focus on activities which are very new and where beneficiaries have no immediate frame of reference. This is expected to be the case over the next several years as our projects focus on trying to ensure climate resilience for our beneficiaries. It is a major achievement that in the past 12 months, demonstration of new technologies in 2 village locations enabled us to replicate the technologies across a further 12 villages. The willingness of any community to embrace a new technology, or at least be open to a demonstration, is an important way in which ATA measures its success and achievements.

The emphasis on immediate improvements for health and hygiene as well as increasing food production opportunities and energy for fuel continued to dominate the achievements for the year. These achievements also enabled ATA to introduce further opportunities for beneficiaries in the form of training and skills development. Working on a household level has benefitted project outcomes as it has enabled more in-depth learning and retention of skills – over time this has also the potential to increase dissemination. ATA strives to enable the poorest people to benefit from every activity we undertake and will continue to do this – whether this is helping communities grow more food which is also more nutrient dense and/or of higher value if sold or by introducing technologies which promote use of waste to convert to energy to reduce the impact on the natural environment.

**Public benefit statement**

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

**FINANCIAL REVIEW**

The Statement of Financial Activities showed net surplus of £21,492 (2021 – £67,389) for the year and reserves stand at £110,919 (2021 - £89,427). The financial position at the year revealed by the Balance Sheet on page 8 shows net current assets or working capital of £110,919 (2021 – £89,427).

**Principle funding sources**

Funding for ATA projects comes from 3 main sources, institutional donors, trusts (based in the UK and Europe) and individuals. ATA enjoys relationships with trusts who have contributed towards our projects overseas for a number of years with a small number of new trusts supporting our work each year. This has helped our support base to widen and increase our ability to financially plan more effectively.

**Investment powers and policy**

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity. The trustees have the power to invest in any way that they see fit.

ATA's investment policy has as its main objective the obligation to increase the value of its investments by way of a portfolio consistent with the charity's legal powers. In achieving this, ATA seeks to follow an investment strategy that precludes investing in any company whose activities have an adverse impact on the underlying beneficiaries of the charity or in companies whose business operations conflict with or detract from the objects of the charity. In addition, ATA aims to invest in such a way that the principles of socially responsible investment are promoted.

**APPROPRIATE TECHNOLOGY ASIA LIMITED**  
**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Future Activities**

Broadly speaking there have been no changes to what the trustees feel ATA should be focusing its work on, so in line with strategic planning, and to reflect the ongoing nature of some of ATA's projects. ATA Trustees have agreed that activities should continue to focus in the following areas, but trustees have initiated the incorporation of climate resilience as an underlying theme to all activities undertaken. Any intervention, will however, remain essentially within the scope identified below, but the way in which activities will be delivered will be adopted and adjusted as deemed appropriate.

Activities	Detail
<b>Food Security</b>	<ul style="list-style-type: none"> <li>• New Agriculture techniques for the promotion of sustainable agriculture practices, for increased food security without increased soil degradation and increased soil and water conservation in agriculture</li> <li>• Improved livestock and livestock management – to include stall feeding and ways to alleviate female labour burdens</li> <li>• Passive solar techniques for agriculture and food preservation</li> <li>• Beekeeping</li> <li>• Diversification of food production</li> <li>• Food preservation</li> <li>• Provision of seeds for planting – fruit and vegetable seeds as well as seeds for fodder and saplings. This is usually accompanied by basic training</li> <li>• Water for agricultural and food processing use – including irrigation and mills</li> </ul>
<b>Education and Livelihoods</b>	<ul style="list-style-type: none"> <li>• Adult education to promote literacy– particularly to use materials and techniques which promote the environment, health, increased food security and more sustainable agriculture practices</li> <li>• Training and Capacity building for all beneficiaries to build skills and knowledge and to enable replication of activities undertaken</li> <li>• Vocational Training – especially for girls/young women which focuses on providing skills which can enhance livelihoods. As part of this process the formation of women's groups will also be facilitated and training and support provided to ensure sustainability.</li> <li>• Labour reducing technologies for women</li> </ul>
<b>Health and Environment</b>	<ul style="list-style-type: none"> <li>• Safe drinking water to facilitate a reduction in water borne diseases, diarrhoea especially amongst the very young and very old and improve basic hygiene practices</li> <li>• Women's health networks to provide a forum for discussion of gender related issues such as gender rights, domestic violence etc as well as to provide training in health and hygiene related matters.</li> <li>• Biogas Plants</li> <li>• Improved stoves where biogas plants are not possible, for cooking and space heating as a way to reduce respiratory problems associated with smoke inhalation</li> <li>• Provision of and Improved sanitation facilities to areas where dysentery is currently a major problem. This is likely to be a combination of pit latrines, bathrooms and twin pit toilets as a method of improving sanitation and hygiene.</li> <li>• Small health camps and training programmes in rural areas where no health facilities exist.</li> <li>• Climate change resilience</li> </ul>

**Reserves policy**

The Board of Appropriate Technology Asia recognises the need to establish and maintain sufficient reserves to protect its current activities and to ensure the continuity of service in the future. With its chief executive, the Board has examined the needs, risks and challenges faced by the organisation in both the short and medium terms along with the relevant financial forecasts. It is the policy of ATA to develop fundraising to enable ATA to accumulate and maintain sufficient reserves to meet any statutory commitments. In line with this, ATA has started to put aside funds to build up reserves and has put aside 10% of its unrestricted funds balance for this purpose. The last year has meant adding to this has not been possible.

As at the year end financial statements showed reserves of £110,919 (2021 - £89,427), of which £61,276 (2021 - £50,057) was restricted. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £49,643 (2021 - £39,370).

**APPROPRIATE TECHNOLOGY ASIA LIMITED**  
**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Appropriate Technology Asia Limited (ATA) is registered as a company limited by guarantee and not having a capital divided by shares.

The company was incorporated on 11<sup>th</sup> May 2000 and commenced its activities in October 2000. The charity registration number is 1082635 and the company registration number is 03990786.

**Recruitment and appointment of Trustees**

As set out in the Articles of Association the chair of the trustees is nominated by ATA. The Directors of the organisation are also the charity trustees for the purposes of charity law. The Board of Trustees have power to appoint additional Trustees as it considers fit to do so.

The Trustees have no beneficial interest in the company other than as members. The Trustees are also the directors of the company. All of the Trustees are members of the company and guarantee to contribute £1 in event of winding up. The Board has the power to appoint additional Directors.

**Trustee induction and training**

Trustees have received no new formal training over the past 12 months. Time has been focussed on the review of formats and methods of reporting to make this more accessible and informal training in the programme administration – including reviews and developments of policies where this was considered appropriate.

**Organisational Structure**

The organisation strives to have a dynamic structure that allows the day-to-day running of the organisation to be as streamline as possible. This includes diverse roles and responsibilities amongst key members of staff and flexibility in how working hours are spread across any given period. This increases the organisation's ability to respond to developing situations as well as enable trustees to determine where best to allocate resources as and when required. The chief executive works closely with trustees to ensure flexibility and trustees review the structure on a frequent basis to ensure effectiveness. Covid-19 has demonstrated that working from home is possible in certain contexts and staff have been encouraged to continue this practice where it is deemed possible to do so. This is largely undertaken for administrative purposes only as project work requires staff to be on site. This approach, while not reducing the resource requirement, has meant that productivity levels amongst staff remain high and sickness absence very low.

The board of trustees is still seeking to expand the board over the longer term.

**Related parties**

The charity does not have relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

**Risk Management**

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

**APPROPRIATE TECHNOLOGY ASIA LIMITED**  
**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Number:** 03990786

**Charity Number:** 1082635

**Directors and Trustees:** Dr. Sunil Kumar – Chair  
Mr. David Sharples – Treasurer  
Mr. Kevin Nunan  
Ms. Josiane Tallon

**Secretary:** Kevin Nunan

**Senior Management Team:** Alexandra Jones – Chief Executive  
David Hooper – Chief Executive

**Registered Office:** 93 Tabernacle Street, London EC2A 4BA

**Independent Examiner:** David Terry FCA,  
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

**Bankers:** National Westminster Bank Plc., 30 King Street, Gravesend, Kent DA12 2XX

**STATEMENT OF DIRECTORS AND TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also directors of Appropriate Technology Asia 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"..

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 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 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 charitable company will continue in business.


The Trustees are responsible for keeping proper 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.

The trustees are responsible for 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.

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

**APPROVAL**

This report was approved by the Board and signed on its behalf by:

DocuSigned by:  
  
7450368AD0184A6...  
**KEVIN NUNAN**  
**SECRETARY**

**16 December 2022**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
APPROPRIATE TECHNOLOGY ASIA LIMITED  
(A company limited by guarantee)**

I report on the accounts of the charitable company for the year ended 31 March 2022.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

**Respective responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 examiner's statement**

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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.

DocuSigned by:



BFA6442682BF4CE...  
**DAVID TERRY FCA**  
**RAMON LEE LTD**  
**93 TABERNACLE STREET**  
**LONDON EC2A 4BA**

**16 December 2022**

**APPROPRIATE TECHNOLOGY ASIA LIMITED****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2022****SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income</b>					
Donations	2	48,784	-	48,784	79,541
Income from charitable activities	3	-	93,758	93,758	76,829
Income from trading activities	4	-	-	-	5,405
<b>Total income</b>		<u>48,784</u>	<u>93,758</u>	<u>142,542</u>	<u>161,775</u>
<b>Expenditure</b>					
Cost of raising funds	5	2,622	-	2,622	2,354
Expenditure on charitable activities	5	35,889	82,539	118,428	92,032
<b>Total expenditure</b>		<u>38,511</u>	<u>82,539</u>	<u>121,050</u>	<u>94,386</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>					
		10,273	11,219	21,492	67,389
<i>Reconciliation of funds</i>					
Total funds, brought forward		39,370	50,057	89,427	22,038
<b>Total funds, carried forward</b>		<u><u>49,643</u></u>	<u><u>61,276</u></u>	<u><u>110,919</u></u>	<u><u>89,427</u></u>

**CONTINUING OPERATIONS**

None of the company's activities were discontinued during the above two financial years.

**TOTAL RECOGNISED GAINS AND LOSSES**

The company has no recognised gains or losses other than the above movement in funds for the above two financial years.

## APPROPRIATE TECHNOLOGY ASIA LIMITED

### BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022		2021
		£	£	£
<b>Current assets</b>				
Debtors	10	566		4,700
Cash at bank and in hand		121,920		91,756
		122,486		96,456
<b>Liabilities</b>				
Creditors falling due with in one year	11	(11,567)		(7,029)
<b>Net current assets</b>			110,919	89,427
<b>Net assets</b>			110,919	89,427
 <b>The funds of the charity</b>				
Unrestricted funds	12		49,643	39,370
Restricted funds	12		61,276	50,057
<b>Total charity funds</b>			110,919	89,427

For the financial period ended 31 March 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

These accounts were approved by the Board of Trustees on 16 December 2022 and were signed on its behalf by:

DocuSigned by:

*Mr. Kevin Nunan*

7450368AD0184A6...

..... **KEVIN NUNAN (TRUSTEE)**

DocuSigned by:

*Dr. Sunil Kumar*

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..... **SUNIL KUMAR (TRUSTEE)**

**Company No: 03990786**

The notes on pages 9 to 15 form part of these accounts

**APPROPRIATE TECHNOLOGY ASIA LIMITED****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2022****1. ACCOUNTING POLICIES****1.1 Basis of preparation of accounts**

The financial statements of the charitable company, which is a public benefit under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

**1.2 Preparation of accounts on a going concern basis**

The charity's financial statements show net surplus of £21,492 (2021 – £67,389) for the year and free reserves of £49,643 (2021 - £39,370) as at the year end. The trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the charity for the next 12 to 18 months and on this basis the charity is a going concern.

**1.3 Income recognition**

All income is included in the consolidated SOFA when the charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

**Grant income**

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

**Donations and legacies**

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

**1.4 Volunteers and donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. No such contributions were received during the year.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such contributions were received during the year.

**APPROPRIATE TECHNOLOGY ASIA LIMITED****NOTES TO THE ACCOUNTS (Cont/d)****FOR THE YEAR ENDED 31 MARCH 2022****1.5 Expenditure recognition 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:

- (a) Cost of raising funds comprises the cost of raising donations and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the charity and include both direct costs and their associated support costs.

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

**1.6 Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 5.

**1.7 Funds structure**

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Management Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

**1.8 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term cash deposits.

**1.10 Creditors and provisions**

Creditors and provisions 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 measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.11 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.12 Foreign currency transactions**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the Statement of Financial Activities.

**1.13 Taxation**

The charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

## APPROPRIATE TECHNOLOGY ASIA LIMITED

### NOTES TO THE ACCOUNTS (Cont/d)

#### FOR THE YEAR ENDED 31 MARCH 2022

#### 1.14 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 1.15 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

## 2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Bryan Guinness Charitable Trust	-	-	-	5,000
Roughley Trust	22,500	-	22,500	25,000
HMRC Job Retention Scheme grant	19,249	-	19,249	43,110
Other grants and donations (less than £2,500)	7,035	-	7,035	6,431
	<u>48,784</u>	<u>-</u>	<u>48,784</u>	<u>79,541</u>

The donations in 2021 totalling £79,541 were all attributed to unrestricted funds.

## 3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b><i>Education and Livelihoods</i></b>				
LAdT (Genève)	-	19,507	19,507	9,049
Allan and Nesta Fergusson Trust	-	-	-	10,000
	<u>-</u>	<u>19,507</u>	<u>19,507</u>	<u>19,049</u>
<b><i>Health and Environment</i></b>				
LAdT (Geneve)	-	19,066	19,066	29,691
Bryan Guinness Charitable Trust	-	5,000	5,000	-
Open Gate Trust	-	5,000	5,000	-
Souter Charitable Trust	-	5,000	5,000	5,000
State of Guernsey	-	9,185	9,185	-
Other donations (less than £2,500)	-	1,800	1,800	1,500
	<u>-</u>	<u>45,051</u>	<u>45,051</u>	<u>36,191</u>
<b><i>Food Security</i></b>				
LAdT (Geneve)	-	29,200	29,200	6,296
State of Guernsey	-	-	-	15,293
	<u>-</u>	<u>29,200</u>	<u>29,200</u>	<u>21,589</u>
	<u>-</u>	<u>93,758</u>	<u>93,758</u>	<u>76,829</u>

Income from charitable activities in 2021 totalling £76,829 was all attributed to restricted funds.

## APPROPRIATE TECHNOLOGY ASIA LIMITED

### NOTES TO THE ACCOUNTS (Cont/d)

#### FOR THE YEAR ENDED 31 MARCH 2022

#### 4. INCOME FROM TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
LAdT (Genève)	-	-	-	5,405
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,405</u>

Income from trading activities in 2021 totalling £5,405 was all attributed to unrestricted funds.

#### 5. ANALYSIS OF EXPENDITURE

	Raising Funds	Education and Livelihoods	Health and Environment	Food Security	Total 2022	Total 2021
	£	£	£	£	£	£
Project costs	-	8,665	10,930	14,957	34,552	15,042
Project implementation costs	-	13,439	24,401	19,958	57,798	55,483
Travel and motor expenses	-	249	440	413	1,102	60
Premises costs	-	1,875	3,706	2,252	7,833	7,803
Fundraising costs	2,608	-	-	-	2,608	2,047
Support costs (Note 6)	14	1,364	6,594	4,148	12,120	9,154
Governance costs (Note 6)	-	1,347	1,942	1,748	5,037	4,797
	<u>2,622</u>	<u>26,939</u>	<u>48,013</u>	<u>43,476</u>	<u>121,050</u>	<u>94,386</u>

Of the £121,050 expenditure in 2022 (2021 - £94,386), £38,511 was charged to unrestricted funds (2021 - £54,345) and £82,539 to restricted funds (2021 - £40,041).

#### 6. SUPPORT COSTS

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charity's key activities undertaken (see note 5) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	Basis of Apportionment	General Support	Governance Function	Total 2022	Total 2021
	£	£	£	£	£
General office and finance staff	Staff time	6,911	2,144	9,055	8,637
Communication and IT costs	Usage	944	-	944	794
Legal and professional costs	Usage	3,853	13	3,866	1,736
Bank charges & exchange differences	Usage	412	-	412	144
Independent examiner's fees	Usage	-	2,880	2,880	2,640
		<u>12,120</u>	<u>5,037</u>	<u>17,157</u>	<u>13,951</u>

**APPROPRIATE TECHNOLOGY ASIA LIMITED**

**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31 MARCH 2022**

**7. NET INCOME/(EXPENDITURE) FOR THE YEAR**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Net movement in funds is shown after charging:</b>		
Independent examiner's fees	2,880	2,640
	2,880	2,640

**8. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL**

	<b>2022</b>	<b>2021</b>
	£	£
<b>STAFF COSTS</b>		
Salaries - UK	46,981	45,492
Salaries - Non UK	22,443	19,720
Social security	37	-
	69,461	65,212

No employee had employee benefits in excess of £60,000 (2021 - £Nil).

No Trustee received any remuneration during the year (2021 - £Nil). No Trustees received reimbursed expenses during the year (2021 - £Nil).

The key management personnel of the charity comprise the joint Chief Executives. The total employee benefits of the key management personnel of the charity were £50,981 (2021 - £49,340).

**9. STAFF NUMBERS**

The average monthly head count was 16 staff (2021- 15 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	<b>2022</b>	<b>2021</b>
Charitable work	13	13
Support staff	2.5	2.5

**10. DEBTORS: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Other debtors	566	4,700
	566	4,700

**11. CREDITORS: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Other Creditors	8,687	4,389
Accruals	2,880	2,640
	11,567	7,029

**APPROPRIATE TECHNOLOGY ASIA LIMITED**

**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31 MARCH 2022**

**12. MOVEMENTS IN FUNDS**

	Balance at 01.04.2021	Income	Expenditure	Balance at 31.03.2022
	£	£	£	£
<b>Restricted funds:</b>				
Education and Livelihood Projects	12,960	19,507	14,311	18,156
Health and Environment Projects	18,209	45,051	36,805	26,455
Food Security Projects	18,888	29,200	31,423	16,665
	<u>50,057</u>	<u>93,758</u>	<u>82,539</u>	<u>61,276</u>
<b>Unrestricted funds</b>				
General funds	39,370	48,784	38,511	49,643
Total funds	<u>89,427</u>	<u>142,542</u>	<u>121,050</u>	<u>110,919</u>

**Movements in funds – previous year**

	Balance at 01.04.2020	Income	Expenditure	Balance at 31.03.2021
	£	£	£	£
<b>Restricted funds:</b>				
Education and Livelihood Projects	271	19,049	6,360	12,960
Health and Environment Projects	3,015	36,191	20,997	18,209
Food Security Projects	9,983	21,589	12,684	18,888
	<u>13,269</u>	<u>76,829</u>	<u>40,041</u>	<u>50,057</u>
<b>Unrestricted funds</b>				
General funds	8,769	84,946	54,345	39,370
Total funds	<u>22,038</u>	<u>161,775</u>	<u>94,386</u>	<u>89,427</u>

**Description, nature and purpose of restricted funds:**

**Education and Livelihoods** – Vocational and Skills training, literacy development, provision of education facilities including libraries. Training and Capacity Building of beneficiaries and development of opportunities for improved livelihoods.

**Health and Environment** – Provision of running water supplies and sanitation units for improved health. Health and Hygiene training. Biogas units and improved cook stoves for improved health, reduced environmental impact and development of more sustainable energy for cooking and heating. Training in renewable energy, health and the environment.

**Food Security** – development of agricultural units using passive solar technology. Improved health and development for livestock and agricultural development. Training in agricultural cultivation and sustainable agriculture for rural populations promoting self-reliance using environmental appropriate technologies for farming, water supplies, beekeeping and livestock development accompanied by training in these areas.

**Description, nature and purpose of unrestricted funds:**

**General funds:** General fund represents funds available to spend at the discretion of the Trustees.

**APPROPRIATE TECHNOLOGY ASIA LTD**

England & Wales - Charity number 1082635

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# Accounts

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**APPROPRIATE TECHNOLOGY ASIA LIMITED**  
**(A company limited by guarantee)**

**DIRECTORS' AND TRUSTEES' REPORT AND**  
**ACCOUNTS**

**FOR THE YEAR ENDED 31ST MARCH 2021**

**Company No: 03990786**  
**Charity No: 1082635**

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## DIRECTORS' AND TRUSTEES' REPORT

### FOR THE YEAR ENDED 31ST MARCH 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2021, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements 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) (effective 1 January 2019).

#### OUR PURPOSE AND ACTIVITIES

##### Objectives and Aims of the Charity

The principal object of ATA is to improve the education and health and relieve the poverty of the people of Asia. This is to be achieved through training and the use of low environmental impact appropriate technologies. The trustees interpret this to mean that ATA exists to place in the hands of the marginalised and vulnerable skills and technology that they can appropriate to break free from social, economic and environmental poverty.

The trustees have agreed that both the long and short term aims of the charity are therefore to:

*"Find marginal and threatened populations in environmentally challenging situations in Asia and help them meet their basic needs for housing, household energy, safe water, food and good health and by seeking out the poorest and using participatory practice, we will apply technology and knowledge that is appropriate and environmentally sustainable, embedding skills in the communities with which we work"*

##### Objectives, Strategies and Activities for 2019 / 2020

Our Aims	Our Objectives for the Year	Our Strategies and Activities for the Year
To work in isolated and ecologically fragile areas of Asia with vulnerable and marginalised people	<ul style="list-style-type: none"> <li>• To continue work already started in India and Nepal.</li> <li>To begin new projects as funding becomes available in new and existing geographic locations.</li> </ul>	<ul style="list-style-type: none"> <li>• To maintain the offices in India and Nepal.</li> </ul> <p>As part of our direct charitable activities:</p> <ul style="list-style-type: none"> <li>• Training in development of staff – particularly the principles of development</li> </ul>
To provide training and infrastructural support through the use of appropriate and environmentally sustainable technologies to meet basic needs.	<ol style="list-style-type: none"> <li>1.To continue project work focussed on providing training and infrastructural support to improve livelihoods for beneficiaries in all current ATA project locations.</li> <li>2. To develop skills of the local programme staff to enable them to operate with a greater degree of independence</li> <li>3.To continue to prepare new proposals for funding for new projects that have come about as a result of the assessments undertaken</li> </ol>	<ul style="list-style-type: none"> <li>• To undertake activities ongoing from previous years and to start those activities that form part of new projects for which funding has been secured</li> <li>• Monitor and Evaluate projects and use the results for future programmes.</li> <li>• Continue research for new donors to help secure funding for new projects</li> <li>• Research into new areas of technology – particularly 3-D printing to explore potential benefits and applications</li> </ul>

While the objectives of the charity continue to be broadly the same as set through strategic planning, the shift towards increased training for a larger impact suffered a slight delay as a result of Covid-19. The start of the year saw a reduced ability for larger gatherings and this reduced trainings correspondingly. By the middle of the year, adjustments were made to accommodate this. As a result, ATA continues to increase the coverage and potential numbers of beneficiaries who are able to benefit from any particular activity. This practice will continue as part of our strategy to increase coverage and improve long term sustainability. ATA continues to enjoy good relations remain with beneficiary groups as well as with other stakeholders, like local government.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## DIRECTORS' AND TRUSTEES' REPORT

### FOR THE YEAR ENDED 31ST MARCH 2021

While Covid-19 put an initial hold on some activities due to national lockdowns, the isolated nature of these project areas meant that activities resumed reasonably quickly once new procedures were put in place. Offices and activities were only temporarily halted with no delays or detrimental impacts as a result.

Environmental impact remains a concern and as such, ATA continues to include an element in each project that aims to limit the impact of all its activities. Detail of the scheme differs by location and depends on the activities being undertaken but broadly speaking it aims to plant trees, shrubs and saplings to offset carbon omissions as a result of project implementation. The scheme will primarily be used as an environmental educational tool for beneficiaries and to reflect this it will remain as a tool for development and therefore calculated simply to enable all beneficiaries to understand the environmental impact of their activities and development.

#### **Achievements**

In order to assess how successful we have been in meeting our aims, we have established a range of methods to measure our achievements. These are designed to form an integral part of our work as much as possible and included things such as recording the number of people our projects have assisted, using the project monitoring and evaluation procedures to survey beneficiaries and users to allow feedback, ensuring that internal reports are completed in a timely fashion and include quantitative as well as qualitative data.

Our projects reflect not only the need of our beneficiary communities, but also the circumstances within which they are implemented. Conditions for beneficiaries are harsh, choices are limited and everyday things, such as food production, are marginal (for example, many of our beneficiaries are only able to produce enough food to feed their families for 4-6 months of the year). This all means changes are considered high risk and what we do reflects this. While our research and experience might tell us that changing a house roof in order to make rainwater harvesting possible will increase water availability and also reduce time spent collecting water, for beneficiaries this is seen as an expensive unacceptable risk as they invariably have no frame of reference.

With this in mind, a key component of what we do involves actively demonstrating anything new. Anytime something new is proposed, ATA will undertake a demonstration of this before rollout to a community. The willingness of any community to embrace a new technology, or at least be open to a demonstration, is another way in which ATA measures its success and achievements.

Over the past year, we have continued to work with communities to improve their skills and knowledge. We have achieved this through both the provision of training to communities as well as the provision of educational opportunities. Training has been undertaken in a formal and informal context, despite Covid-19 and we have maintained this through the last year, despite local and national lockdowns. This has been a major achievement since it has required more innovative methods of disseminating knowledge and information. Quarantine periods, for example, have meant trainers spending more time in villages to maximise the loss of the quarantine period. This has led to longer periods of intensive, often household based training for beneficiaries. This re-enforces skills and knowledge and keeps skills embedded and we have found that it enables communities to collectively use the knowledge once the trainer has left.

The situation with Covid-19 put an emphasis on immediate improvements for health and hygiene as well as increasing food production opportunities and energy for fuel. Concurrently with these interventions, activities improving lives through development of skills, energy and the environment using appropriate technologies were undertaken with the aim to leave no one behind. The challenges facing our communities continue to evolve and, so, we will continue to focus on assisting communities to improve their lives through the development of skills, to consolidate and diversify the increase in food production gained, using technologies such as evaporative cooling and solar drying as well as assist communities to further improve health and hygiene, develop strategies for the sustainable use of natural resources along with the continuation of the provision of water where appropriate.

By taking an integrated approach, ATA strives to enable the poorest people to benefit from every activity we undertake and will continue to do this – whether this is helping communities grow more food which is also more nutrient dense and/or of higher value if sold or by introducing technologies which promote use of waste to convert to energy to reduce the impact on the natural environment.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## DIRECTORS' AND TRUSTEES' REPORT

### FOR THE YEAR ENDED 31ST MARCH 2021

#### Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

#### FINANCIAL REVIEW

The Statement of Financial Activities showed net surplus of £67,389 (2020 – deficit £2,037) for the year and reserves stand at £89,427 (2020 - £22,038).

#### Principle funding sources

Funding for ATA projects comes from 3 main sources, institutional donors, trusts (based in the UK and Europe) and individuals. ATA enjoys relationships with trusts who have contributed towards our projects overseas for a number of years with a small number of new trusts supporting our work each year. This has helped our support base to widen and increase our ability to financially plan more effectively.

#### Investment powers and policy

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity. The trustees have the power to invest in any way that they see fit.

ATA's investment policy has as its main objective the obligation to increase the value of its investments by way of a portfolio consistent with the charity's legal powers. In achieving this, ATA seeks to follow an investment strategy that precludes investing in any company whose activities have an adverse impact on the underlying beneficiaries of the charity or in companies whose business operations conflict with or detract from the objects of the charity. In addition, ATA aims to invest in such a way that the principles of socially responsible investment are promoted.

#### FUTURE ACTIVITIES

There have been no changes to what the trustees feel ATA should be focusing its work on, so In line with strategic planning, and to reflect the ongoing nature of some of ATA's projects. ATA Trustees have agreed that activities should continue to focus in the following areas, but trustees will continue to review these activities in light of any need which presents itself as a result of the Covid-19 pandemic. Any intervention, will however, remain broadly within the scope identified below:

Activities	Detail
<b>Food Security</b>	<ul style="list-style-type: none"><li>• New Agriculture techniques for the promotion of sustainable agriculture practices, for increased food security without increased soil degradation and increased soil and water conservation in agriculture</li><li>• Improved livestock and livestock management – to include stall feeding and ways to alleviate female labour burdens</li><li>• Passive solar techniques for agriculture and food preservation</li><li>• Provision of seeds for planting – fruit and vegetable seeds as well as seeds for fodder and saplings. This is usually accompanied by basic training</li><li>• Water for agricultural and food processing use – including irrigation and mills</li></ul>
<b>Education and Livelihoods</b>	<ul style="list-style-type: none"><li>• Adult education to promote literacy– particularly to use materials and techniques which promote the environment, health, increased food security and more sustainable agriculture practices</li><li>• Training and Capacity building for all beneficiaries to build skills and knowledge and to enable replication of activities undertaken</li><li>• Vocational Training – especially for girls/young women which focuses on providing skills which can enhance livelihoods. As part of this process the formation of women's groups will also be facilitated and training and support provided to ensure sustainability.</li><li>• Labour reducing technologies for women</li><li>• Training and education in women's rights and capacity building of groups which prioritise women's development.</li></ul>

**APPROPRIATE TECHNOLOGY ASIA LIMITED**  
**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

Activities	Detail
<b>Health and Environment</b>	<ul style="list-style-type: none"> <li>• Safe drinking water to facilitate a reduction in water borne diseases, diarrhoea especially amongst the very young and very old and improve basic hygiene practices</li> <li>• Women's health networks to provide a forum for discussion of gender related issues such as gender rights, domestic violence etc as well as to provide training in health and hygiene related matters.</li> <li>• Biogas Plants</li> <li>• Improved stoves where biogas plants are not possible, for cooking and space heating as a way to reduce respiratory problems associated with smoke inhalation</li> <li>• Provision of and Improved sanitation facilities to areas where dysentery is currently a major problem. This is likely to be a combination of pit latrines, bathrooms and twin pit toilets as a method of improving sanitation and hygiene.</li> <li>• Small health camps and training programmes in rural areas where no health facilities exist.</li> <li>• Carbon offset scheme - broadly speaking it aims to plant trees, shrubs and saplings to offset carbon omissions as a result of project implementation. The scheme will also be used as an environmental educational tool for beneficiaries.</li> </ul>

**Reserves policy**

The Board of Appropriate Technology Asia recognises the need to establish and maintain sufficient reserves to protect its current activities and to ensure the continuity of service in the future. With its chief executive, the Board has examined the needs, risks and challenges faced by the organisation in both the short and medium terms along with the relevant financial forecasts. It is the policy of ATA to develop fundraising to enable ATA to accumulate and maintain sufficient reserves to meet any statutory commitments. In line with this, ATA has started to put aside funds to build up reserves and has put aside 10% of its unrestricted funds balance for this purpose.

The Statement of Financial Activities show reserves stand at £89,427 (2020 - £22,038), of which £50,057 (2020 - £13,269) was restricted. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £39,370 (2020 - £8,769).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Appropriate Technology Asia Limited (ATA) is registered as a company limited by guarantee and not having a capital divided by shares.

The company was incorporated on 11<sup>th</sup> May 2000 and commenced its activities in October 2000. The charity registration number is 1082635 and the company registration number is 03990786.

**Recruitment and appointment of Trustees**

As set out in the Articles of Association the chair of the trustees is nominated by ATA. The Directors of the organisation are also the charity trustees for the purposes of charity law. The Board of Trustees have power to appoint additional Trustees as it considers fit to do so.

The Trustees have no beneficial interest in the company other than as members. The Trustees are also the directors of the company. All of the Trustees are members of the company and guarantee to contribute £1 in event of winding up. The Board has the power to appoint additional Directors.

**Trustee induction and training**

Training of trustees in the past 12 months has focussed on 2 areas – personnel management and donor relations. This came about as the needs of the programme and organisation prioritised them above other training in programme systems and administration. This training is still scheduled to be completed within the timeframe stated in last year's report.

**APPROPRIATE TECHNOLOGY ASIA LIMITED**  
**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**Organisational Structure**

The organisation strives to have a dynamic structure that allows the day-to-day running of the organisation to be as streamline as possible. This includes diverse roles and responsibilities amongst key members of staff and flexibility in how working hours are spread across any given period. This increases the organisations ability to respond to developing situations as well as enable trustees to determine where best to allocate resources as and when required. The chief executive works closely with trustees to ensure flexibility and trustees review the structure on a frequent basis to ensure effectiveness.

The board of trustees is still seeking to expand the board and finalise its structure.

**Related parties**

The charity does not have relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

**Risk Management**

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Number:** 03990786

**Charity Number:** 1082635

**Directors and Trustees:**

Dr. Sunil Kumar – Chair  
Mr. David Sharples – Treasurer  
Mr. Kevin Nunan  
Ms. Josiane Tallon

**Secretary:** Kevin Nunan

**Senior Management Team:** Alexandra Jones – Chief Executive  
David Hooper – Chief Executive

**Registered Office:** 93 Tabernacle Street, London EC2A 4BA

**Independent Examiner:** David Terry FCA,  
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

**Bankers:** National Westminster Bank Plc., 30 King Street, Gravesend, Kent DA12 2XX

**APPROPRIATE TECHNOLOGY ASIA LIMITED**  
**DIRECTORS' AND TRUSTEES' REPORT (Cont'd)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**STATEMENT OF DIRECTORS AND TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also directors of Appropriate Technology Asia 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 for that period.

In preparing these financial statements, the Trustees are required to:

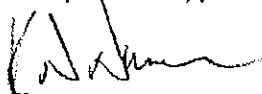
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper 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.

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

**APPROVAL**

This report was approved by the Board and signed on its behalf by:



**KEVIN NUNAN**  
**SECRETARY**

**16<sup>th</sup> DECEMBER 2021**

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

## APPROPRIATE TECHNOLOGY ASIA LIMITED

(A company limited by guarantee)

I report on the accounts of the company for the year ended 31 March 2021.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

### Respective responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 examiner's statement

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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.



DAVID TERRY FCA  
RAMON LEE LTD  
CHARTERED ACCOUNTANT

93 TABERNACLE STREET  
LONDON EC2A 4BA

16<sup>th</sup> DECEMBER 2021

**APPROPRIATE TECHNOLOGY ASIA LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income</b>					
Donations	2	79,541	-	79,541	40,598
Income from charitable activities	3	-	76,829	76,829	69,605
Income from charitable activities	4	5,405	-	5,405	-
<b>Total income</b>		<u>84,946</u>	<u>76,829</u>	<u>161,775</u>	<u>110,203</u>
<b>Expenditure</b>					
Cost of raising funds	5	2,354	-	2,354	3,906
Charitable activities	5	51,991	40,041	92,032	108,334
<b>Total Expenditure</b>		<u>54,345</u>	<u>40,041</u>	<u>94,386</u>	<u>112,240</u>
<b>Net Income/(expenditure) and net movement in funds for the year</b>		30,601	36,788	67,389	(2,037)
<i>Reconciliation of funds</i>					
Total funds, brought forward		8,769	13,269	22,038	24,075
<b>Total funds, carried forward</b>		<u>39,370</u>	<u>50,057</u>	<u>89,427</u>	<u>22,038</u>

**CONTINUING OPERATIONS**

None of the company's activities were discontinued during the above two financial years.

**TOTAL RECOGNISED GAINS AND LOSSES**

The company has no recognised gains or losses other than the above movement in funds for the above two financial years.

The notes on pages 10 to 15 form part of these accounts.

**APPROPRIATE TECHNOLOGY ASIA LIMITED**

**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Current Assets</b>					
Debtors	9	4,700	3,927		
Cash at bank and in hand		91,756	25,836		
		<u>96,456</u>	<u>29,763</u>		
<b>Liabilities</b>					
Creditors falling due within one year	10	7,029	7,725		
			<u>7,725</u>		
<b>Net Current Assets</b>			89,427		22,038
<b>Net assets</b>			<u>89,427</u>		<u>22,038</u>
<b>The funds of the charity:</b>					
Unrestricted funds	11		39,370		8,769
Restricted funds	11		50,057		13,269
<b>Total charity funds</b>			<u>89,427</u>		<u>22,038</u>


In preparing these financial statements:

For the financial period ended 31<sup>st</sup> March 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

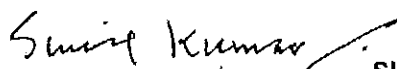
The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

These accounts were approved by the Board of Trustees on 16<sup>th</sup> December 2021 and were signed on its behalf by:



..... KEVIN NUNAN (TRUSTEE)



..... SUNIL KUMAR (TRUSTEE)

Company No: 03990786

The notes on pages 10 to 15 form part of these accounts.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of accounts

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) (effective 1 January 2019), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Appropriate Technology Asia Ltd meets the definition of a public benefit entity under FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

##### 1.2 Preparation of accounts on a going concern basis

The Charity's Financial Statements show net surplus of £67,389 (2020 – deficit £2,037) for the year and free reserves of £39,370 as at the year end. The trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

##### 1.3 Income recognition

All income is included in the consolidated SOFA when the charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

##### Grant Income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

##### Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

##### 1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. No such contributions were received during the year.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such contributions were received during the year.

##### 1.5 Expenditure recognition 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:

- (a) Cost of raising funds comprises the cost of raising donations and their associated support costs.

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE ACCOUNTS (Cont/d)

### FOR THE YEAR ENDED 31ST MARCH 2021

- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the Charity and include both direct costs and their associated support costs.

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

#### **1.6 Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 5.

#### **1.7 Funds structure**

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Management Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

#### **1.8 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **1.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term cash deposits.

#### **1.10 Creditors and provisions**

Creditors and provisions 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 measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **1.11 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### **1.12 Foreign currency transactions**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the Statement of Financial Activities.

#### **1.13 Taxation**

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

#### **1.14 Judgement and key sources of estimation uncertainty**

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### **1.15 Cash flow statement**

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

**APPROPRIATE TECHNOLOGY ASIA LIMITED**

**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2021**

**2. DONATIONS**

	<b>Unrestricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Bryan Guinness Charitable Trust	5,000	5,000	5,000
Roughley Trust	25,000	25,000	25,000
HMRC Job Retention Scheme grant	43,110	43,110	1,411
Other grants and donations (less than £2,500)	6,431	6,431	9,187
	<u>79,541</u>	<u>79,541</u>	<u>40,598</u>

The donations in 2020 totalling £40,598 were attributed to unrestricted funds.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b><i>Education and Livelihoods</i></b>			
LAdT (Genève)	9,049	9,049	9,081
Allan and Nesta Fergusson Trust	10,000	10,000	-
Other donations (less than £2,500)	-	-	8,455
	<u>19,049</u>	<u>19,049</u>	<u>17,536</u>
<b><i>Health and Environment</i></b>			
LAdT (Genève)	29,691	29,691	27,629
Souter Charitable Trust	5,000	5,000	-
Other donations (less than £2,500)	1,500	1,500	-
	<u>36,191</u>	<u>36,191</u>	<u>27,629</u>
<b><i>Food Security</i></b>			
LAdT (Genève)	6,296	6,296	6,865
State of Guernsey	15,293	15,293	15,293
Other donations (less than £2,500)	-	-	2,282
	<u>21,589</u>	<u>21,589</u>	<u>24,440</u>
	<u>76,829</u>	<u>76,829</u>	<u>69,605</u>

Income from charitable activities in 2020 totalling £69,605 was attributed to restricted funds.

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
LAdT (Genève)	5,405	5,405	-
	<u>5,405</u>	<u>5,405</u>	<u>-</u>

**APPROPRIATE TECHNOLOGY ASIA LIMITED**

**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2021**

**5. ANALYSIS OF EXPENDITURE**

	<b>Raising Funds</b>	<b>Education &amp; Livelihoods</b>	<b>Health &amp; Environment</b>	<b>Food Security</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Project costs	-	1,556	5,922	7,564	15,042	24,804
Project implementation costs	-	14,861	19,629	20,993	55,483	60,514
Travel and motor expenses	-	15	23	23	60	600
Premises costs	-	1,988	3,706	2,109	7,803	7,256
Fundraising costs	2,047	-	-	-	2,047	2,144
Support costs (Note 6)	307	3,922	3,232	1,693	9,154	12,125
Governance costs (Note 6)	-	1,599	1,599	1,599	4,797	4,797
	<b>2,354</b>	<b>23,941</b>	<b>34,111</b>	<b>33,981</b>	<b>94,386</b>	<b>112,240</b>

Of the £94,386 expenditure in 2021 (2020 - £112,240), £54,345 was charged to unrestricted funds (2020 - £43,616) and £40,041 to restricted funds (2020 - £68,624).

**6. SUPPORT COSTS**

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charity's key activities undertaken (see note 5) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	<b>Basis of apportionment</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>Total 2021</b>	<b>Total 2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General office and finance staff	Staff time	6,493	2,144	8,637	10,554
Communication and IT costs	Usage	794	-	794	845
Legal and professional	Usage	1,723	13	1,736	733
Bank charges and exchange differences	Usage	144	-	144	287
Other office costs	Usage	-	-	-	394
Bad debt	Usage	-	-	-	1,469
Independent examination	Usage	-	2,640	2,640	2,640
		<b>9,154</b>	<b>4,797</b>	<b>13,951</b>	<b>16,922</b>

**7. COST OF KEY MANAGEMENT PERSONNEL**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries – UK	45,492	49,751
Salaries – Non UK	19,720	25,216
Social security	-	1,485
	<b>65,212</b>	<b>76,452</b>

No employee had employee benefits in excess of £60,000 (2020 - £nil).

No Trustee received any remuneration during the year (2020 - £nil). No Trustees received reimbursed expenses during the year (2020 - £nil).

The key management personnel of the charity comprise the joint Chief Executives. The total employee benefits of the key management personnel of the charity were £49,340 (2020 - £54,241).

**APPROPRIATE TECHNOLOGY ASIA LIMITED**

**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2021**

**8. STAFF NUMBERS**

The average monthly head count was 15 staff (2020- 15 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	<u>2021</u>	<u>2020</u>
Charitable work	13.0	13.0
Support staff	2.5	2.5

**9. DEBTORS: Amounts falling due within one year**

	<u>2021</u>	<u>2020</u>
	£	£
Trade debtors	-	1,500
Other debtors	4,700	2,427
	<u>4,700</u>	<u>3,927</u>

**10. CREDITORS: amounts falling due within one year**

	<u>2021</u>	<u>2020</u>
	£	£
Taxation and social security	-	910
Other creditors	4,389	4,175
Accruals	2,640	2,640
	<u>7,029</u>	<u>7,726</u>

**11. MOVEMENTS IN FUNDS**

	<u>Balance</u>			<u>Balance</u>
	at 01.04.20	Income	Expenditure	at 31.03.21
	£	£	£	£
<b>Restricted funds:</b>				
Education and Livelihood Projects	271	19,049	6,360	12,960
Health and Environment Projects	3,015	36,191	20,997	18,209
Food Security Projects	9,983	21,589	12,684	18,888
	<u>13,269</u>	<u>76,829</u>	<u>40,041</u>	<u>50,057</u>
<b>Unrestricted funds:</b>				
General funds	8,769	84,946	54,345	39,370
<b>Total funds</b>	<u>22,038</u>	<u>161,775</u>	<u>94,386</u>	<u>89,427</u>
<b>Movements in funds – previous year</b>				
	<u>Balance</u>			<u>Balance</u>
	at 01.04.19	Income	Expenditure	at 31.03.20
	£	£	£	£
<b>Restricted funds:</b>				
Education and Livelihood Projects	3,215	17,536	20,480	271
Health and Environment Projects	5,783	27,629	30,397	3,015
Food Security Projects	3,290	24,440	17,747	9,983
	<u>12,288</u>	<u>69,605</u>	<u>68,624</u>	<u>13,269</u>
<b>Unrestricted funds:</b>				
General funds	11,787	40,598	43,616	8,769
<b>Total funds</b>	<u>24,075</u>	<u>110,203</u>	<u>112,240</u>	<u>22,038</u>

# APPROPRIATE TECHNOLOGY ASIA LIMITED

## NOTES TO THE ACCOUNTS (Cont/d)

### FOR THE YEAR ENDED 31ST MARCH 2021

#### 11. MOVEMENTS IN FUNDS (Continued)

##### Description, nature and purpose of restricted funds:

**Food Security** – development of agricultural units using passive solar technology. Improved health and development for livestock and agricultural development. Training in agricultural cultivation and sustainable agriculture for rural populations promoting self-reliance using environmental appropriate technologies for farming, water supplies, beekeeping and livestock development accompanied by training in these areas

**Education and Livelihoods** – Vocational and Skills training, literacy development, provision of education facilities including libraries. Training and Capacity Building of beneficiaries and development of opportunities for improved livelihoods.

**Health and Environment** – Provision of running water supplies and sanitation units for improved health. Health and Hygiene training. Biogas units and improved cook stoves for improved health, reduced environmental impact and development of more sustainable energy for cooking and heating. Training in renewable energy, health and the environment.

##### Description, nature and purpose of unrestricted funds:

**General funds:** General fund represents funds available to spend at the discretion of the Trustees.

#### 12. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	Unrestricted Funds £	Restricted Funds £	Total £
Net current assets	39,370	50,057	89,427
	<u>39,370</u>	<u>50,057</u>	<u>89,427</u>

##### Analysis of fund balances between net assets – previous year

	Unrestricted Funds £	Restricted Funds £	Total £
Net current assets	8,769	13,269	22,038
	<u>8,769</u>	<u>13,269</u>	<u>22,038</u>

#### 13. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital divided by shares.

#### 14. RELATED PARTY TRANSACTIONS

Charity received donations of total £50,441 from LAdT Geneva, where one of the trustees named Josiane Tallon is the main person.