

COMPANY REGISTRATION NUMBER 05957544

VILLAGE BY VILLAGE LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST OCTOBER 2022

CHARITY NUMBER 1116952

ROBINSON UDALE
Chartered Accountants
The Old Bank
41 King Street
Penrith
Cumbria
CA11 7AY

**VILLAGE BY VILLAGE LIMITED
COMPANY LIMITED BY GUARANTEE
COMPANY REGISTRATION NUMBER 05957544**

**FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2022**

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**VILLAGE BY VILLAGE LIMITED
COMPANY LIMITED BY GUARANTEE
COMPANY REGISTRATION NUMBER 05957544**

**FINANCIAL STATEMENTS
MEMBERS OF THE BOARD, SENIOR STAFF AND PROFESSIONAL ADVISERS**

The board of trustees

Dr Nick Swift – Chairman
Mr Paul Broom – Deputy Chairman
Ms Blue Wilson (Resigned 17/01/2023)
Mrs Nicolette Unsworth (Resigned 06/01/2023)
Ms Sofia Sheremey
Mr Paul King
Mr Mike Little (Appointed 16/03/2023)
Miss Megan Holt (Appointed 16/03/2023)
Miss Lawrencia Awuku (Appointed 16/03/2023)

Registered office

8 Lyndhurst Avenue
Sale
Cheshire
M33 5BF

Independent Examiners

Robinson Udale Limited
Chartered Accountants
The Old Bank
41 King Street
Penrith
Cumbria
CA11 7AY

Bankers

National Westminster Bank Plc
Worcester Cross Branch
Worcester
WR1 3PR

VILLAGE BY VILLAGE LIMITED
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FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2022

TRUSTEES ANNUAL REPORT

The directors and trustees for the purposes of the Companies Act have pleasure in presenting their report and the financial statements of the charity for the year ended 31st October 2022. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

GOVERNING DOCUMENT

Village By Village is a charitable company limited by guarantee, incorporated on 5th October 2006 and registered as a charity on 23rd November 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

OBJECTIVES

Village by Village was created to reduce the needless suffering and needless deaths of children living in poverty in remote rural African villages. We are a small charity, making a big difference. We are a highly cost-effective, UK-based charity dreaming of a world where children born to families living in poverty in African villages do not die prematurely, have access to clean water, basic sanitation and are offered a chance for a better life through education. One day, we hope African children do not needlessly die or suffer from preventable diseases that we in the wealthier Northern hemisphere no longer consider a threat to our children. We exist because over 2,000 children under the age of five die **every day** from diarrhoeal diseases and of these some 1,800 deaths are linked to water, sanitation and hygiene. (Unicef.org)

TRUSTEES

Village by Village has a ten step new trustees recruitment, selection, vetting, appointment & induction process,

New Trustees : Ten step recruitment, selection, vetting, appointment & induction process

- (1) Village by Village identifies the need for new trustees at AGM, through resignations or specific skills need.
- (2) The trustees agree what skills; experience and knowledge are needed, and write it down in the form of a short job description and person specification.
- (3) The trustees agree responsibilities and a process for recruitment and method of attracting a diverse range of candidates with the skills the charity needs; (in doing so they comply with the requirements set out in the charity's governing document)
- (5) Short-listing and informal interviews take place against agreed criteria. During the meeting it will be explained to potential trustees the requirements of them, about the purposes and aims of the charity, as well as their broader duties and responsibilities as trustees.
- (6) Preferred candidates are identified and invited to join the trustees, subject to references, formal vetting and approval by the full trustee board. Unsuccessful candidates are notified and thanked for their interest.
- (7) Vetting potential trustees - The trustees ensure the candidates is suitable to act as a trustee by:
 - (a. Asked to confirm in writing that this is the case by completion of a "Declaration of eligibility for newly appointed trustees")
 - (b. And checking their name against the Disqualified Directors Register
<http://www.companieshouse.gov.uk/ddir>
 - (c. Production and photocopying of a valid passport
 - (b. Candidates are asked to consider and declare any existing or potential conflicts of interest.
 - (c. Criminal Records Disclosures should be obtained for trustees intending to travel to Africa
- (8) In the light of the checks, declarations and disclosures, the Chair of the charity writes to the prospective trustee/s, setting out their duties and the charity's expectations of them.
- (9) New trustees meet existing trustees and others involved with the charity.
- (10) The new trustees attend their first board meeting and are duly welcomed. All relevant parties, such as funders and the charity's solicitors and auditors, are notified of the new appointments and it is mentioned in the newsletter.

VILLAGE BY VILLAGE LIMITED
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FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2022

TRUSTEES ANNUAL REPORT (Continued).

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

It has been another challenging year with Covid travel restrictions still in place at the start of the year then Russia's invasion of Ukraine, followed by a cost of living and fuel crisis in Europe, but are pleased to present the year-end report highlighting the amazing developments, activities, and achievements of Village by Village during 2021/2022 mainly in the following villages of Eastern Region Ghana :-

Abenta
Aboabo
Dumpong
Obom
Anamenampa
Attabui
Kukua A
Apua Wawase
Kukua B

And the following borehole rehabilitations in the villages in Togo in the canton of Agbelouve (In partnership with Phillip Pritchard) :-

Dono
Begbe

This report provides an overview of our projects and initiatives that have created positive change in rural Ghanaian communities. Despite the challenges posed by the COVID-19 pandemic, we have persevered and continued to make a significant impact in various areas, key highlights:

1. COVID-19 UPDATE

As the impact of the pandemic waned and vaccinations increased across Ghana, we regained momentum in delivering our projects with renewed enthusiasm and dedication.

2. CLEAN HANDS SAVES LIVES PROJECT

Recognizing the critical role of handwashing in disease prevention, especially in light of the pandemic, our flagship project, CHSL, received focused attention and resources. We successfully conducted training and education sessions in all nine schools where we operate. Additionally, evaluation showed a 52% uptake in hand washing in the schools we were working with and an overall 88% of children now wash their hands after going to the toilet. This was a direct result of us constructing numerous handwashing stations, significantly increasing children's access to handwashing facilities. (In partnership with The Mercer Family Trust)

3. TECH2TEACH PROJECT

In response to the educational setbacks caused by the global pandemic, we launched the Tech2Teach project in partnership with the Derby Rotary Club. This initiative involved providing 18 tablets preloaded with educational applications to rural Ghanaian children. Under the leadership of Lawrence Hutley, our dedicated project lead, we reached remote communities, ensuring access to modern technology and fostering a love for learning.

4. CYCLE 2 SUCCESS PROJECT

Cycle 2 Success continued to provide children with safe transportation to school while imparting valuable skills in bike maintenance, road safety, and responsibility. This initiative has had a profound impact on education accessibility and empowerment (In partnership with The Mercer Family Trust).

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FINANCIAL STATEMENTS
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TRUSTEES ANNUAL REPORT (Continued).

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS (Cont)

5. CLEAN WATER SAVES LIVES PROJECT

Expanding on our Clean Hands Saves Lives (CHSL) Project, we successfully transformed all poly tanks into safe drinking water sources for school children. The Clean Water Saves Lives (CWSL) initiative has improved healthcare and promoted lifelong habits of consuming safe drinking water among the communities we serve. (In partnership with The Mercer Family Trust & The Worshipful Company of Plumbers)

6. LIGHTS2LEARN PROJECT

With great satisfaction, we announce the conclusion of the Lights2Learn project. The increased electrification of rural communities by the Government of Ghana has eliminated the need for this intervention. Consequently, we have reallocated funds to other impactful projects, knowing that children now have access to electric light for completing their homework.

7. UNDER 5'S FEEDING PROGRAMME

Thanks to funding from Outdoor 365, we successfully implemented a feeding program at our creche in AboAbo. This initiative has led to increased attendance, giving more children a strong foundation for their educational journey. With the demand surpassing our expectations, we are actively seeking funds to expand the facility. (In partnership with 365 Outdoors)

8. VOLUNTEERING

Despite the challenges posed by travel restrictions and COVID-19 vaccination requirements, we have remained committed to engaging volunteers. While the numbers have been relatively low, only 11 volunteers travelled to Ghana. We anticipate an increase as the international travel market recovers and conditions improve.

9. DIGITALISATION

Our newly implemented dashboard reporting structure has significantly improved efficiency and monitoring of project implementation. This real-time reporting system enables us to showcase the effectiveness of our projects to management and donors, providing a clear picture of our impact.

CONCLUSION

In the year 2021 to 2022, Village by Village engaged in numerous projects. Through our commitment, collaboration, and determination, the team in Ghana had 35,416 interactions with people living in poverty, in rural Ghanaian communities. We extend our gratitude to our partners, donors, and dedicated team members for their unwavering support. Looking ahead

PUBLIC BENEFIT INFORMATION

Our main activities and who we try to help are described above. All our charitable activities focus on the children born to families living in poverty in African villages so they do not die prematurely, have access to clean water, basic sanitation and are offered a chance for a better life through education and we undertake to further our charitable purposes for the public benefit.

It has been an amazing year and we would like to thank everyone who helped make this dream of doing good for those living in poverty, a reality.

For more information please view our website - villagebyvillage.org.uk

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FINANCIAL STATEMENTS
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TRUSTEES ANNUAL REPORT (Continued).

FINANCIAL REVIEW

The full results for the year and the charity's financial position are shown in the attached financial statements and the adequacy of the reserves is set out below.

RISK

One of the charity's largest risks is the involvement of volunteers in our work in Africa. The board of trustees mitigates against this risk by using health and safety techniques and procedures to accomplish specific activity or task. The trustees also maintain a risk register which is updated regularly.

RESERVES POLICY

The charity endeavours to maintain its unrestricted reserves at a level sufficient to cover its out goings for three months and to close the charity down or wind it up if needed.

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TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of Village by Village Limited 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 at the end of the year and of the incoming resources and application of resources for the year then ended.

In preparing those financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- Observe the methods and principals in the Charities SORP
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Signed on behalf of the charity's trustees:


.....

Dr N P Swift - Chairman

Approved by the trustees on 11th July 2023

**VILLAGE BY VILLAGE LIMITED
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**FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2022**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VILLAGE BY VILLAGE
LIMITED FOR THE YEAR ENDED 31ST OCTOBER 2022**

I report on the accounts of the company for the year ended 31st October 2022, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.


Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

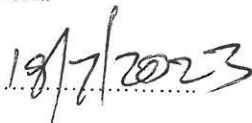
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Robinson Udale - ACA

For and on behalf of Robinson Udale Ltd,
Chartered Accountants
The Old Bank, 41 King Street
Penrith, Cumbria
CA11 7AY

Date



VILLAGE BY VILLAGE LIMITED
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FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Restricted Funds £	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME :-					
Donations and Legacies	2	39,956	83,046	123,002	101,472
Income From Investments	2	-	-	-	-
Total Income		<u>39,956</u>	<u>83,046</u>	<u>123,002</u>	<u>101,472</u>
EXPENDITURE :-					
Costs Of Raising Funds	3	-	1,559	1,559	490
Expenditure on Charitable Activities	3	28,233	103,638	131,871	129,413
Total Expenditure		<u>28,233</u>	<u>105,197</u>	<u>133,430</u>	<u>129,903</u>
Net Income/Expenditure And Net Movement in Funds For The Year		11,723	(22,151)	(10,428)	(28,431)
Transfer between funds		(8,973)	8,973	-	-
Reconciliation Of Funds					
Funds Brought Forward		-	196,178	196,178	224,609
Funds Carried Forward		<u>£2,750</u>	<u>£183,000</u>	<u>£185,750</u>	<u>£196,178</u>

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

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

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FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2022

STATEMENT OF FINANCIAL POSITION

	Note	£	2022 £	2021 £
FIXED ASSETS				
Tangible assets	5		37,796	40,027
CURRENT ASSETS				
Debtors	6	174		4,123
Cash at bank and in hand		150,155		154,472
		-----		-----
		150,329		158,595
CREDITORS: Amounts falling due within one year	7	2,375		2,444
		-----		-----
NET CURRENT ASSETS			147,954	156,151
NET ASSETS			<u>£185,750</u>	<u>£196,178</u>
FUNDS				
Restricted	8		2,750	-
Unrestricted			183,000	196,178
			-----	-----
TOTAL FUNDS	9		<u>£185,750</u>	<u>£196,178</u>

For the year ended 31st October 2022 the company was entitled to exemption from the requirements to have an audit under the provisions of Section 477 of the Companies Act 2006. No notice has been deposited with the company under Section 476 of the Companies Act 2006 requiring an audit to be carried out.

The directors acknowledge their responsibility for:-

- Ensuring the company keeps accounting records in accordance 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 company as at the end of the financial year and of its profit for that financial year in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 and which otherwise comply with the accounting requirements of that Act relating to financial statements so far as they are applicable to the company.

The financial statements have been prepared in accordance with the provisions of Statutory Instrument 2008/409 under the Companies Act 2006 relating to small companies.

These financial statements were approved by the members of the board of trustees on 11th July 2023 and are signed on their behalf by:-

Signed 

Dr N P Swift, Chairman

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

VILLAGE BY VILLAGE LIMITED
COMPANY LIMITED BY GUARANTEE
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FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2022

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:-

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. At the date of transition no re-instatement was required.

Income and Endowments

Donations and similar incoming resources are included in the period in which they are receivable, which is when the charity becomes entitled to the resource.

Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of raising funds comprise those costs directly attributable to raising funds for the charity.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services to enable the charity to meet its charitable aims and objectives. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Support costs have been calculated based on the payments made from the operational bank account which is separate from the public donations bank account

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes. Restricted funds are to be used for specific purposes as laid down by the donor.

Taxation

The company is a registered charity and as such is exempt from Income Tax and Corporation Tax under the provision of the Income and Corporation Taxes Act 1988.

Depreciation

Depreciation is calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets with a cost exceeding £500 over their expected useful lives on a straight line basis.

The rates applicable are:

Fixture, Fittings and Equipment	33.3% Straight Line
Motor Vehicles	25% on Net Book Value

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FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2022

NOTES TO THE FINANCIAL STATEMENTS

2. INCOME

	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
Income is derived from:-				
	£	£	£	£
Donations And Legacies:-				
Gap month/Online	-	7,827	7,827	672
General donations	-	56,974	56,974	35,846
Gifts In Kind	-	14,321	14,321	2,133
"Clean Hands Saves Lives"	9,333	-	9,333	5,000
Anamenampa Junior High School	4,300	-	4,300	5,000
Addo Nkwanta Clinic	-	-	-	26,216
Early Years Feeding Programme	1,650	-	1,650	1,200
Period Poverty Togo	-	2,200	2,200	4,000
Book Club/Tech2teach	-	1,474	1,474	500
For Hilux Vehicle	8,973	-	8,973	-
Sokwenya Well project	3,200	-	3,200	-
Togo Borehole Rehabilitation	11,500	-	11,500	-
Cycle2Success	-	250	250	-
Period Poverty Ghana	1,000	-	1,000	-
Job Retention Monies	-	-	-	20,905
	-----	-----	-----	-----
	39,956	83,046	123,002	101,472
	-----	-----	-----	-----
Investment Income:-				
Bank Interest	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	-----	-----	-----	-----

VILLAGE BY VILLAGE LIMITED
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NOTES TO THE FINANCIAL STATEMENTS

3. EXPENDITURE

	Restricted Funds	Unrestricted Funds	Support Costs	Direct Costs	Total Funds 2022	Total Funds 2021
Costs of Fundraising :-						
Fund Raising Costs	-	-	-	1,559	1,559	490
	-	-	-	1,559	1,559	490
Charitable Activities :-						
Project Equipment in Ghana	-	-	-	774	774	516
"Clean Hands Saves Lives" Costs	9,333	-	-	4,243	13,576	5,049
"Clean Water Saves Lives" Costs	-	-	-	2,827	2,827	3,130
Light 2 Learn	-	-	-	2,548	2,548	2,727
Early Years Education/Under 5's						
Feeding Scheme	1,650	-	-	7,267	8,917	4,785
Cycle 2 Success Project	-	-	-	6,429	6,429	3,130
Tech 2 Teach Project	-	-	-	5,787	5,787	581
Addo Nkwanta Clinic	-	-	-	-	-	26,216
Anamenampa Junior High School	4,300	-	-	-	4,300	5,000
Period Poverty	1,000	-	-	(2,037)	(1,037)	6,109
Sokwenya Well Project	3,200	-	-	-	3,200	-
Togo Borehole Rehabilitation	8,750	-	-	-	8,750	-
Creative Art	-	-	-	714	714	-
COVID Response Costs	-	-	-	-	-	244
Volunteering Costs	-	-	-	156	156	1,313
International Travel	-	-	-	1,116	1,116	(20)
UK Travel	-	2	-	21	23	43
Web Hosting	-	16	-	180	196	237
Computer Equipment and Software	-	288	-	3,315	3,603	2,357
Digital Marketing	-	265	-	3,050	3,315	-
Telephone and Mobile costs	-	74	-	856	930	1,154
Office Equipment ,Books, Printing, Postage and Stationery	-	22	-	249	271	53
Employee Costs	-	3,955	-	45,486	49,441	49,795
Staff Training	-	18	-	205	223	54
Business Use of Home	-	202	-	2,319	2,521	2,534
Depreciation	-	42	-	12,730	12,772	13,488
Profit on sale of Fixed Assets	(-)	(44)	-	(504)	(548)	(-)
Governance Cost	-	21	-	243	264	18
Examiners Report fees and Software	-	58	-	668	726	787
Professional Fees	-	-	-	-	-	113
Bank Charges	-	6	-	71	77	-
	28,233	4,925	-	98,713	131,871	129,413

Support Costs

Support costs have been calculated at 8% of the overall cost, apart from the depreciation which excludes the depreciation on the vehicles in Africa, which represents a fair estimate of these costs. Further information can be found within note 4 of the financial statements.

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

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NOTES TO THE FINANCIAL STATEMENTS

4. REMUNERATION AND SUPPORT COSTS

How much do we pay our staff?

In the current turbulent non-profit sector Village by Village believes excellent charities should lead by example and if they are asking the public for their hard earned money they should be completely transparent so we have asked the permission of all our PAYE staff to display their annual salary costs and they have willingly agreed:

CEO - £37,301 Gross

Director of Operations (UK) - £14,400 Gross

All our projects are costed using "Full Cost Recovery". This means a portion of our staff costs are allocated to each of our projects. It also means we ensure funding for, or 'recover', all our costs, including the direct costs of projects and all our overheads.

Every organisation, whether voluntary, public or private, needs to recover all its costs, and ideally generate a surplus, or it cannot pay its employees, provide its services, or plan for the future and the continued development and delivery of its services.

In an organisation there are two types of costs. Direct costs that are incurred as a direct result of running a project or service, and overhead costs that are incurred by an organisation in order to support the projects that it runs. The full cost of our organisation includes both the direct costs of all our projects and services and all our overheads. Therefore, the full cost of each of our projects includes both the direct costs and a portion of the overhead costs.

For more information about how we work out our costs please go to: <http://villagebyvillage.org.uk/full-cost-recovery/>

5. TANGIBLE FIXED ASSETS

	Motor Vehicles £	Fixtures Fittings & Equipment £	Total £
COST			
At 1st November 2021	101,512	16,203	117,715
Additions	8,973	1,568	10,541
Less Disposals	(-)	(-)	(-)
	-----	-----	-----
At 31st October 2022	110,485	17,771	128,256
	-----	-----	-----
DEPRECIATION			
At 1st October 2021	61,485	16,203	77,688
Charge for the year	12,250	522	12,772
Disposals	(-)	(-)	(-)
	-----	-----	-----
At 31st October 2022	73,735	16,725	90,460
	-----	-----	-----
NET BOOK VALUE			
At 31st October 2022	<u>£36,750</u>	<u>£1,046</u>	<u>£37,796</u>
At 31st October 2021	<u>£40,027</u>	<u>£Nil</u>	<u>£40,027</u>

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NOTES TO THE FINANCIAL STATEMENTS

6. DEBTORS

	2022	2021
	£	£
Other Debtors	-	4,000
Prepayments	174	123
	<u>£174</u>	<u>£4,123</u>

7. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	-	-
Other Creditors	998	1,010
Accruals	750	720
Other Taxes and Social Security Costs	628	714
	<u>£2,376</u>	<u>£2,444</u>

8. RESTRICTED FUNDS

	Restricted Funds Brought Forward	Donations Received	Less Expenditure	Restricted Funds Carried Forward
	£	£	£	£
Clean Hands Saves Lives	-	9,333	9,333	-
Anamenampa Junior High School	-	4,300	4,300	-
Early Years Feeding Programme	-	1,650	1,650	-
Sokwenya Well Project	-	3,200	3,200	-
Togo Borehole Rehabilitation	-	11,500	8,750	2,750
Period Poverty Ghana	-	1,000	1,000	-
Toyota Hilux (Second Hand)	-	8,973	8,973	-
	<u>£Nil</u>	<u>£39,956</u>	<u>£37,206</u>	<u>£2,750</u>

Clean Hands Saves Lives – These funds were received from The Worshipful Company of Plumbers to assist with the continued work with schools in remote rural locations and build school toilet blocks, rain water harvesting systems and teach the children the importance of hand washing with soap at an early age so they intern pass these skills on to their children.

Anamenampa Junior High School – These funds were received from “The Pathways Group Ltd” to help fund the building of a Junior High School in the village of Anamenampa.

Early Years Feeding Programme – These funds were received from “Outdoors 365” to fund a feeding programme at one of the kindergartens supported by Village By Village

Sokwenya Well Project – These funds were received from a Rotary Club to help fund the rebuilding of a well

Togo Borehole Rehabilitation - These funds were received from an individual to help fund the rebuilding of a borehole.

Period Poverty Ghana - These funds were received from the same Rotary Club to help fund period poverty

Toyota Hilux (Second Hand) - These funds were received from the same individual to help fund the purchase of a Toyota Hilux for use in Ghana

VILLAGE BY VILLAGE LIMITED
COMPANY LIMITED BY GUARANTEE
COMPANY REGISTRATION NUMBER 3272341

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2022

NOTES TO THE FINANCIAL STATEMENTS

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted	Unrestricted	Total Funds
	£	£	£
Tangible Fixed Assets	-	37,796	37,796
Net Current Assets	2,750	147,579	150,329
Non Current Liabilities	(-)	(2,375)	(2,375)
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Net Assets at 31st October 2022	<u>£2,750</u>	<u>£183,000</u>	<u>£185,750</u>

10. TRUSTEES

There were no trustees' remuneration or other benefits in the year.