

COMPANY REGISTRATION NUMBER 05957544

**VILLAGE BY VILLAGE LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST OCTOBER 2023**

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 2023

CONTENTS

PAGE

Members of the board and professional advisers	1
Trustees annual report	2
Independent examiner's report	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11

**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
COMPANY REGISTRATION NUMBER 05957544

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023

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 2023. 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
COMPANY REGISTRATION NUMBER 05957544

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023

TRUSTEES ANNUAL REPORT (Continued).

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

INTRODUCTION

It has been another successful year for Village by Village in Ghana, working in 9 villages and completing an array of impactful projects. Despite the challenges posed by the global economic downturn and geopolitical tensions in Europe, which have strained funding across the charity sector, we have persevered. With an estimated 30% of small to medium-sized charities at risk of closure or service reduction within the next 18 months, we have proactively consulted with our Trustees and staff in Ghana to devise a robust plan to reduce operational costs and increase fundraising efforts.

We are delighted to report that from 2022 to 2023, we had 56,209 interactions with people living in developing communities in rural Ghana, marking a 58% increase from the previous year.

CLEAN HANDS SAVES LIVES

The pandemic highlighted the importance of handwashing and raised global awareness of the issue of good hand sanitation in the prevention of diseases. This year, we focused 24% of our time and resources on our flagship project.

Throughout the year we delivered training and education sessions in all the 9 schools we currently work in and also constructed numerous handwashing stations at the schools, increasing the capacity for children to wash their hands using soap and running water, tenfold.

<https://villagebyvillage.org.uk/project/clean-hands-saves-lives>

TECH2TEACH

Our Tech2Teach project has grown greatly in capacity this year with a major fundraising campaign on Amazon Prime Day 11/12th July 2023. We now have 70 Amazon fire HD tablets in Ghana and are now running multiple sessions in villages where we taught over 3,500 children during the year, at an average age of 8. The headmasters and teachers are extremely supportive of this project, seeing a real improvement in literacy and numeracy.

We are truly grateful for all the support we have received to ensure we could increase the capacity of this project this year.

<https://villagebyvillage.org.uk/project/tech2teach>

CLEAN WATER SAVES LIVES

We continued transforming all the poly tanks, which help deliver the Clean Hands Saves Lives (CHSL) Project into safe drinking water sources for school children at school, Clean Water Saves Lives (CWSL). We have now implemented this change at all schools where we work, improving healthcare and establishing lifelong habits around consumption of safe drinking water.

Because of the importance of clean accessible drinking water, this is our second-biggest project using 21% of our time and resources.

<https://villagebyvillage.org.uk/project/clean-water-saves-lives>

VILLAGE BY VILLAGE LIMITED
COMPANY REGISTRATION NUMBER 05957544

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023

TRUSTEES ANNUAL REPORT (Continued).

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS (Cont)

EARLY CHILDHOOD EDUCATION (ECE) & UNDER 5'S FEEDING PROGRAMME

Over the last 10 years, Village by Village has built and supported 7 pre-schools for the under 4's and 5 kindergartens. Village by Village continues to run 2 of these pre-schools that prepare the children to move into the kindergarten class and begin the start of their education.

The sessions allow young children to learn by playing with a variety of games that strengthen their cognitive, language, socio-emotional development and health, so the children are more school-ready and perform better in formal education. Health and hygiene activities are incorporated to improve health.

We implemented a feeding programme at our creches to support and encourage attendance. We directly employ 4 Creche Madams and 2 cooks all from the local communities. This has increased attendance at the creche, giving more children a better head start in their education journey. Demand for this scheme is so high we are looking to raise funds to build an extension in 2024 as we are now oversubscribed with requests from parents wanting to give their children a head start into education.

This project still remains our most popular volunteering opportunity - <https://villagebyvillage.org.uk/project/early-years-education/>

HEALTH SCREENING

We work in partnership with the Ghana Health Service and their excellent nurses in some very remote local health clinics by supporting them, by providing haemoglobin monitors. These monitors allow the nurse to identify those hidden but deadly diseases and allow the signposting of patients to more established local & regional hospitals. We have screened over 500 people and prevented endless suffering because of this simple and effective early intervention partnership.

CHILDREN'S WARD AT THE ADAWSO HEALTH CENTRE

We know you shouldn't have a favourite child or a favourite charity project, but this is our staff's favourite, and remains one of the best projects we have completed this year. Created via a compelling and extraordinary request by the leading Doctor at one of the local health clinics in our catchment area. We worked very closely with the Ghana Health Service to build an additional ward at the clinic that allows children to spend the night at the clinic. Previously, they only had adult wards that were inappropriate and very scary for small children to stay in.

This means doctors can now not only deal with the initial symptoms but can also get to the root problem, whereas previously parents would bring their children and once the initial problem was resolved the parent and child would return home never to be seen again, then return a month or two later once the condition was now untreatable. Whereas now doctors can do much better investigations to get to the root cause of the issue, preventing so much unnecessary suffering and save lives.

VACCINATION SUPPORT PROGRAMME

Another project we have completed in partnership with the Ghana Health Service's excellent nurses. We realised many of the outlying more remote rural villages were being missed when health initiatives were being rolled out and discovered it was because of the lack of transport and the terrible roads that surround our base in Ghana. Over the years, we have trained all our staff on off-road driving and have 3 reliable 4x4 vehicles. So, we offered our support to transport nurses to villages that had previously been seen as inaccessible to provide much needed vaccinations to children.

This year, we have supported nurses to deliver 8,395 of Covid 19 Vaccinations and 556 of Polio Vaccinations.

VILLAGE BY VILLAGE LIMITED
COMPANY REGISTRATION NUMBER 05957544

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023

TRUSTEES ANNUAL REPORT (Continued).

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS (Cont)

COMPUTERS FOR SCHOOLS

This is one of our smallest and lowest cost projects, accounting for only 2% of our resources this year. We have distributed used computers to 5 schools, some without electricity! This project is the brainchild of our Director of Operations in Ghana as he grew up in a remote rural village not far from our base and he remembers having to learn from a book about computers. Never seeing or touching a mouse, screen or laptop. This is still very common in some schools in our catchment area, so now at least the children get to see a computer whilst they are being taught their importance.

Working in partnership with Janga.la, a UK-based charity dedicated to enabling internet access for people in need of urgent humanitarian aid or longer-term development assistance, we have provided internet to the village of Abenta. Allowing children and our staff to access the web.

CYCLE 2 SUCCESS

We are sometimes asked to build a new school by a remote rural community in poverty because the nearest Primary or Junior High School is too far away for their children to walk back and forth, plus their chores and their homework. In some cases, it is not practical due to the catchment area or estimated school population to build a new school.

In these cases, we provide and maintain a push-bike for children living far from a school. We find this an effective way to keep pupils in schools in the more remote villages. Cycle 2 Success has given many children the opportunity to access education in a timely and safe manner while teaching them a useful skill in terms of bike maintenance, road safety and also fostering an understanding of responsibility in their stewardship of the bicycles. This project took 9% of our resources this year.

<https://villagebyvillage.org.uk/project/cycle2success>

MENSTRUAL HYGIENE MANAGEMENT (MHM)

In Partnership with the Rotary Club of Derby we improve Menstrual Hygiene Management (MHM) among adolescent girls in the village of Abenta. We raised the awareness and broke down some of the taboo surrounding menstruation in the local community via education and awareness. We provided access to reusable sanitary products and educated girls on their proper use. Furthermore, we also recognized the urgent need for a girl friendly toilet facility and changing room and access to proper resources and support and raised awareness within the community.

VOLUNTEERING

Attracting volunteers to come out to Ghana in the numbers they once came, pre covid is proving very hard. We had 10 fee paying volunteers during 2022/23 one of the lowest years since the charity started. The average age was 33, 90% female, 60% coming from our referral partners PoD, 70% White British, 7% White American, 8% Mixed Heritage. Our plan is to redesign our current website to attract more volunteers directly and approach school groups in 23/24.

**FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023**

TRUSTEES ANNUAL REPORT (Continued).

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

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.

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

**FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023**

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

16/7/2024

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VILLAGE BY VILLAGE
LIMITED FOR THE YEAR ENDED 31ST OCTOBER 2023

I report on the accounts of the company for the year ended 31st October 2023, which are set out on pages 9 to 16.

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.

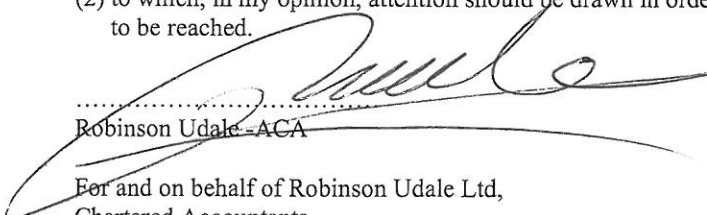
Independent examiner's statement

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 17/7/2024

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Restricted Funds £	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME :-					
Donations and Legacies	2	16,500	106,564	123,064	123,002
Income From Investments	2	-	268	268	-
Total Income		<u>16,500</u>	<u>106,832</u>	<u>123,332</u>	<u>123,002</u>
EXPENDITURE :-					
Costs Of Raising Funds	3	-	1,502	1,502	1,559
Expenditure on Charitable Activities	3	13,500	110,826	124,326	
Total Expenditure		<u>13,500</u>	<u>112,328</u>	<u>125,828</u>	<u>133,430</u>
Net Income/Expenditure And Net Movement in Funds For The Year		3,000	(5,496)	(2,496)	(10,428)
Transfer between funds		-	-	-	-
Reconciliation Of Funds					
Funds Brought Forward		2,750	183,000	185,750	196,178
Funds Carried Forward		<u>£5,750</u>	<u>£177,504</u>	<u>£183,254</u>	<u>£185,750</u>

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

1

The notes on pages 11 to 16 form part of these accounts

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023

STATEMENT OF FINANCIAL POSITION

	Note	£	2023 £	2022 £
FIXED ASSETS				
Tangible assets	5		27,525	37,796
CURRENT ASSETS				
Debtors	6	7,402		174
Cash at bank and in hand		151,229		150,155
		158,631		150,329
CREDITORS: Amounts falling due within one year	7	2,902		2,375
NET CURRENT ASSETS			155,729	147,954
NET ASSETS			<u>£183,254</u>	<u>£185,750</u>
FUNDS				
Restricted	8		5,750	2,750
Unrestricted			177,504	183,000
TOTAL FUNDS	9		<u>£183,254</u>	<u>£185,750</u>

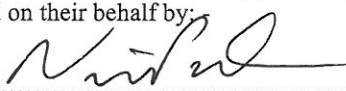
For the year ended 31st October 2023 the company was entitled to exemption from the requirements to have an audit under the provisions of Section 477 of the Companies Act 2006. No notice has been deposited with the company under Section 476 of the Companies Act 2006 requiring an audit to be carried out.

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 16/7/2024 and are signed on their behalf by:

Signed 

Dr N P Swift, Chairman

The notes on pages 11 to 16 form part of these accounts

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

**FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023**

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

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023

NOTES TO THE FINANCIAL STATEMENTS

2. INCOME

	Restricted Funds	Unrestricted Funds	Total Funds 2023	Total Funds 2022
Income is derived from: -	£	£	£	£
Donations And Legacies: -				
Gap month/Online	-	7,006	7,006	7,827
General donations	-	50,237	50,237	56,974
Gifts In Kind	-	2,397	2,397	14,321
"Clean Hands Saves Lives"	11,500	-	11,500	9,333
Anamenampa Junior High School	-	-	-	4,300
Early Years Education and Feeding Programme	2,000	-	2,000	1,650
Period Poverty Togo	-	-	-	2,200
Book Club/Tech2teach	-	-	-	1,474
For Hilux Vehicle	-	-	-	8,973
Sokwenya Well project	-	-	-	3,200
Togo Borehole Rehabilitation	-	-	-	11,500
Cycle2Success	-	-	-	250
Period Poverty Ghana	3,000	-	3,000	1,000
Adowso Childrens Ward	-	22,179	22,179	-
Ababo Health Clinic	-	24,745	24,745	-
	<u>16,500</u>	<u>106,564</u>	<u>123,064</u>	<u>123,002</u>
Investment Income:-				
Bank Interest	-	268	268	-
	<u>-</u>	<u>268</u>	<u>268</u>	<u>-</u>

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023

NOTES TO THE FINANCIAL STATEMENTS

3. EXPENDITURE

	Restricted Funds	Unrestricted Funds	Support Costs	Direct Costs	Total Funds 2023	Total Funds 2022
Costs of Fundraising :-						
Fund Raising Costs	-	-	-	1,502	1,502	1,559
	-	-	-	1,502	1,502	1,559
Charitable Activities :-						
Project Equipment in Ghana	-	-	-	308	308	774
"Clean Hands Saves Lives" Costs	11,500	-	-	625	12,125	13,576
"Clean Water Saves Lives" Costs	-	-	-	10,608	10,608	2,827
Light 2 Learn	-	-	-	-	-	2,548
Early Years Education/Under 5's						
Feeding Scheme	2,000	-	-	2,546	4,546	8,917
Cycle 2 Success Project	-	-	-	4,546	4,546	6,429
Tech 2 Teach Project	-	-	-	7,072	7,072	5,787
Anamenampa Junior High School	-	-	-	-	-	4,300
Period Poverty	-	-	-	-	-	(1,037)
Sokwenya Well Project	-	-	-	-	-	3,200
Togo Borehole Rehabilitation	-	-	-	-	-	8,750
Adowso Childrens Ward	-	-	-	11,618	11,618	-
Ababo Health Clinic	-	-	-	-	-	-
Creative Art	-	-	-	-	-	714
Volunteering Costs	-	-	-	174	174	156
International Travel	-	-	-	1,281	1,281	1,116
UK Travel	-	4	-	51	55	23
Web Hosting	-	197	-	2,264	2,461	196
Computer Equipment and Software	-	231	-	2,658	2,889	3,603
Digital Marketing	-	12	-	144	156	3,315
Telephone and Mobile costs	-	34	-	389	423	930
Office Equipment, Books, Printing, Postage and Stationery	-	1	-	11	12	271
Employee Costs	-	4,175	-	48,016	52,191	49,441
Staff Training	-	12	-	149	161	223
Business Use of Home	-	202	-	2,319	2,521	2,521
Depreciation	-	41	-	10,230	10,271	12,772
Profit on sale of Fixed Assets	-	(-)	-	(-)	(-)	(548)
Governance Cost	-	3	-	35	38	264
Examiners Report fees and Software	-	62	-	712	774	726
Bank Charges	-	8	-	88	96	77
	13,500	4,982	-	105,844	124,326	131,871

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.

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

**FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023**

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 - £37,790 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 2022	110,485	17,771	128,256
Additions	-	-	-
Less Disposals	(-)	(-)	(-)
At 31st October 2023	110,485	17,771	128,256
DEPRECIATION			
At 1st October 2022	73,735	16,725	90,460
Charge for the year	9,748	523	10,271
Disposals	(-)	(-)	(-)
At 31st October 2023	83,483	17,248	100,731
NET BOOK VALUE			
At 31st October 2023	<u>£27,002</u>	<u>£523</u>	<u>£27,525</u>
At 31st October 2022	<u>£36,750</u>	<u>£1,046</u>	<u>£37,796</u>

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023

NOTES TO THE FINANCIAL STATEMENTS

6. DEBTORS

	2023	2022
	£	£
Other Debtors	6,737	-
Prepayments	665	174
	<u>£7,402</u>	<u>£174</u>

7. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	-	-
Other Creditors	922	998
Accruals	780	750
Other Taxes and Social Security Costs	1,200	628
	<u>£2,902</u>	<u>£2,376</u>

8. RESTRICTED FUNDS

	Restricted Funds Brought Forward	Donations Received	Less Expenditure	Restricted Funds Carried Forward
	£	£	£	£
Clean Hands Saves Lives	-	11,500	(11,500)	-
Early Years Education & Feeding Programme	-	2,000	(2,000)	-
Togo Borehole Rehabilitation	2,750	-	(-)	2,750
Period Poverty Ghana	-	3,000	(-)	3,000
	<u>£2,750</u>	<u>£16,500</u>	<u>£(13,500)</u>	<u>£5,750</u>

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

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

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 a Rotary Club to help fund period poverty.

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2023

NOTES TO THE FINANCIAL STATEMENTS

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted	Unrestricted	Total Funds
	£	£	£
Tangible Fixed Assets	-	27,525	27,525
Net Current Assets	5,750	152,881	158,631
Non Current Liabilities	(-)	(2,902)	(2,902)
	-----	-----	-----
Net Assets at 31st October 2023	<u>£5,750</u>	<u>£177,504</u>	<u>£183,254</u>

10. TRUSTEES

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