

COMPANY REGISTRATION NUMBER 05957544

VILLAGE BY VILLAGE LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST OCTOBER 2024

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 2024

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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 Sofia Sheremey
Mr Paul King
Mr Mike Little
Ms Megan Holt
Ms Lawrencia Awuku

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 2024

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 2024. 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 2024

TRUSTEES ANNUAL REPORT (Continued).

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

We are proud to state that in 2023 to 2024 our team in Ghana had over 35,416 interactions with people living in developing communities in rural Ghana, and we fully expect to exceed that number in the following year due to the many exciting projects executed this year which will also run into 2025.

CLEAN HANDS SAVES LIVES

As the pandemic highlighted the importance of handwashing and raised global awareness of the issue of good hand sanitation in the prevention of diseases, we focused a great deal of the time and resources on this, 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 tenfold.

TECH2TEACH

Our Tech2Teach project has grown greatly in capacity this year with a major fundraising campaign on Amazon Prime Day. We now have 70 Amazon fire HD tablets in Ghana and are now running multiple sessions in all 8 villages where we are currently working. The headmasters and teachers are extremely supportive of this project, seeing a real improvement in literacy and numeracy. We are truly grateful for all those who donated to this project

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, 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

KUKUA KINDERGARTEN:

We were approached by another UK registered NGO Gift of Hope looking to partner with us to deliver educational projects. Our first project was to construct a kindergarten in the village of Kukua. Working with the Ghana Education Service (GES) construction began in July 2024 and the completed building was handed over to the GES on 24th October 2024. This is the 1st of 3 construction projects we will undertake with funding from Gift of Hope.

GBOLOO KOFI CRECHE/PRESCHOOL:

With funding from Derby Rotary Club we began a refurbishment of the creche in Gboloo Kofi. Construction is due to be completed before the end of the calendar year and we expect to have over 30 children attending. A feeding programme is also being planned under our exiting Under 5's feeding project.

ABOABO CLINIC:

With funding received from a major donor and following a request from The Ghana Health Service (GHS) we undertook the construction of a Health Clinic/CHPs compound in the village of AboAbo. This clinic is vital to this community and with additional funding received for nurses' accommodation, access to healthcare has drastically improved. The need of this community was highlighted by the deaths of 2 young children in the community, which would have been preventable had access to primary care been available. Nurses' accommodation ensures that there is 24h access to healthcare for this community

VILLAGE BY VILLAGE LIMITED
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FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2024

TRUSTEES ANNUAL REPORT (Continued).

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS (Cont)

UNDER 5'S FEEDING PROGRAMME

Having received funding for this project from Outdoor 365 we have implemented a feeding programme at our creche in AboAbo and soon also at Gboloo Kofu. This has increased attendance at the creche, giving more children a better head start in their education journey. We have purchased cooking equipment and hired local women to prepare food to feed the youngest minds. Demand for this scheme is so high we are looking to raise funds to build an extension at the reach which is now oversubscribed.

COMPUTERS FOR SCHOOLS:

We have been purchasing used computers from local markets and giving them to the schools we work with. Information Technology is on the national syllabus in Ghana but many schools do not have access to any computers and even if the school does not have electricity at least the children can gain familiarisation with the equipment. This is a very low-cost and sustainable project.

VOLUNTEERING:

It is now obvious that the volunteering market has changed, with our volunteering partners POD showing decreasing numbers of people looking to volunteer in the International Development arena, with environmental and animal welfare projects becoming the most popular choices. We are actively looking for new markets and have now hosted our 1st school group in October 2024

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.

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FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2024

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 3rd April 2025

**VILLAGE BY VILLAGE LIMITED
COMPANY LIMITED BY GUARANTEE
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**FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2024**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VILLAGE BY VILLAGE
LIMITED FOR THE YEAR ENDED 31ST OCTOBER 2024**

I report on the accounts of the company for the year ended 31st October 2024, which are set out on pages 7 to 14.

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.

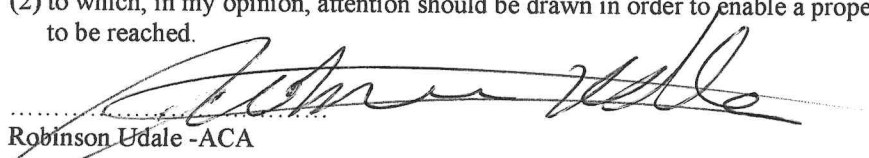
Independent examiner's statement

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 7/7/25

VILLAGE BY VILLAGE LIMITED
COMPANY LIMITED BY GUARANTEE
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FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2024

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Restricted Funds £	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME :-					
Donations and Legacies	2	36,032	74,968	111,000	123,064
Income From Investments	2	-	320	320	268
Total Income		36,032	75,288	111,320	123,332
EXPENDITURE :-					
Costs Of Raising Funds	3	-	1,332	1,332	1,502
Expenditure on Charitable Activities	3	16,959	130,437	147,396	124,326
Total Expenditure		16,959	131,769	148,728	125,828
Net Income/Expenditure And Net Movement in Funds For The Year		19,073	(56,481)	(37,408)	(2,496)
Transfer between funds		-	-	-	-
Reconciliation Of Funds					
Funds Brought Forward		5,750	177,504	183,254	185,750
Funds Carried Forward		<u>£24,823</u>	<u>£121,023</u>	<u>£145,846</u>	<u>£183,254</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 9 to 14 form part of these accounts

VILLAGE BY VILLAGE LIMITED
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FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2024

STATEMENT OF FINANCIAL POSITION

	Note	£	2024 £	2023 £
FIXED ASSETS				
Tangible assets	5		19,130	27,525
CURRENT ASSETS				
Debtors	6	4,710		7,402
Cash at bank and in hand		124,259		151,229
		-----		-----
		128,969		158,631
CREDITORS: Amounts falling due within one year	7	2,253		2,902
		-----		-----
NET CURRENT ASSETS			126,716	155,729
NET ASSETS			<u>£145,846</u>	<u>£183,254</u>
FUNDS				
Restricted	8		24,823	5,750
Unrestricted			121,023	177,504
			-----	-----
TOTAL FUNDS	9		<u>£145,846</u>	<u>£183,254</u>

For the year ended 31st October 2024 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 3rd April 2025 and are signed on their behalf by:

Signed 

Dr N P Swift, Chairman

The notes on pages 9 to 14 form part of these accounts

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

**FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2024**

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
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FINANCIAL STATEMENTS
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NOTES TO THE FINANCIAL STATEMENTS

2. INCOME

	Restricted Funds	Unrestricted Funds	Total Funds 2024	Total Funds 2023
Income is derived from: -	£	£	£	£
Donations And Legacies: -				
Gap month/Online	-	18,955	18,955	7,006
General donations	-	53,914	53,914	50,237
Gifts In Kind	-	2,099	2,099	2,397
“Clean Hands Saves Lives”	7,933	-	7,933	11,500
Early Years Education and Feeding Programme	1,800	-	1,800	2,000
Period Poverty Togo	-	-	-	-
Book Club/Tech2teach Project	3,000	-	3,000	-
Togo Borehole Rehabilitation	-	-	-	-
Period Poverty Ghana	-	-	-	3,000
Adowso Childrens Ward	-	-	-	22,179
Ababo Health Clinic and Nurses Quarter	9,727	-	9,727	24,745
Kukua Kindergarten	13,572	-	13,572	-
	-----	-----	-----	-----
	36,032	74,968	111,000	123,064
	-----	-----	-----	-----
Investment Income:-				
Bank Interest	-	320	320	268
	-----	-----	-----	-----
	-	320	320	268
	-----	-----	-----	-----

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2024

NOTES TO THE FINANCIAL STATEMENTS

3. EXPENDITURE

	Restricted Funds	Unrestricted Funds	Support Costs	Direct Costs	Total Funds 2024	Total Funds 2023
Costs of Fundraising :-						
Fund Raising Costs	-	-	-	1,332	1,332	1,502
	-	-	-	1,332	1,332	1,502
Charitable Activities :-						
Project Equipment in Ghana	-	-	-	-	-	308
"Clean Hands Saves Lives" Costs	7,933	-	-	2,326	10,259	12,125
"Clean Water Saves Lives" Costs	-	-	-	10,259	10,259	10,608
Early Years Education/Under 5's Feeding Scheme	1,800	-	-	14,321	16,121	4,546
Cycle 2 Success Project	-	-	-	-	-	4,546
Book Club/Tech2Teach Project	3,000	-	-	11,959	14,959	7,072
Period Poverty	-	-	-	-	-	-
Togo Borehole Rehabilitation	1,295	-	-	-	1,295	-
Adowso Childrens Ward	-	-	-	-	-	11,618
Ababo Health Clinic	-	-	-	-	-	-
Emergency Transport for Children	-	-	-	2,931	2,931	-
Kukua Kindergarten	2,931	-	-	-	2,931	-
Aboabo Creche	-	-	-	7,328	7,328	-
Gboloo Kofi Creche	-	-	-	4,397	4,397	-
Computers for Schools	-	-	-	3,664	3,664	-
Volunteering Costs	-	-	-	3,335	3,335	174
International Travel	-	-	-	2,905	2,905	1,281
Insurance	-	-	-	351	351	-
UK Travel	-	9	-	108	117	55
Web Hosting	-	93	-	1,067	1,160	2,461
Computer Equipment and Software	-	199	-	2,285	2,484	2,889
Digital Marketing	-	17	-	191	208	156
Telephone and Mobile costs	-	67	-	782	849	423
Office Equipment, Books, Printing, Postage and Stationery	-	1	-	16	17	12
Employee Costs	-	-	-	49,830	49,830	52,191
Staff Training	-	4	-	50	54	161
Business Use of Home	-	202	-	2,319	2,521	2,521
Depreciation	-	41	-	8,354	8,395	10,271
Governance Cost	-	2	-	23	25	38
Examiners Report fees and Software	-	70	-	800	870	774
Bank Charges	-	10	-	121	131	96
	16,959	715	-	129,722	147,396	124,326

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
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**FINANCIAL STATEMENTS
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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 - £36,538 Gross

Director of Operations (UK) - £13,292 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 2023	110,485	17,771	128,256
Additions	-	-	-
Less Disposals	(-)	(-)	(-)
	-----	-----	-----
At 31st October 2024	110,485	17,771	128,256
	-----	-----	-----
DEPRECIATION			
At 1st October 2023	83,483	17,248	100,731
Charge for the year	7,872	523	8,395
Disposals	(-)	(-)	(-)
	-----	-----	-----
At 31st October 2024	91,355	17,771	109,126
	-----	-----	-----
NET BOOK VALUE			
At 31st October 2024	<u>£19,130</u>	<u>£Nil</u>	<u>£19,130</u>
At 31st October 2023	<u>£27,002</u>	<u>£523</u>	<u>£27,525</u>

VILLAGE BY VILLAGE LIMITED
COMPANY LIMITED BY GUARANTEE
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FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2024

NOTES TO THE FINANCIAL STATEMENTS

6. DEBTORS

	2024	2023
	£	£
Other Debtors	4,000	6,737
Prepayments	-	665
PAYE Overpayment	710	-
	<u>£4,710</u>	<u>£7,402</u>

7. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Trade Creditors	-	-
Other Creditors	603	922
Accruals	1,650	780
Other Taxes and Social Security Costs	-	1,200
	<u>£2,253</u>	<u>£2,902</u>

8. RESTRICTED FUNDS

	Restricted Funds Brought Forward	Donations Received	Less Expenditure	Restricted Funds Carried Forward
	£	£	£	£
Clean Hands Saves Lives	-	7,932	(7,932)	-
Early Years Education & Feeding Programme	-	1,800	(1,800)	-
Togo Borehole Rehabilitation	2,750	-	(1,295)	1,455
Period Poverty Ghana	3,000	-	(-)	3,000
Book Club/Tech2teach Project	-	3,000	(3,000)	-
Ababo Health Clinic and Nurses Quarter	-	9,727	(-)	9,727
Kukua Kindergarten	-	13,572	(2,931)	10,641
	<u>£5,750</u>	<u>£36,031</u>	<u>£(16,958)</u>	<u>£24,823</u>

Clean Hands Saves Lives – These funds were received from 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 intern 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.

Book Club/Tech2teach Project – These funds were received from a Rotary Club to help fund 36 Amazon Fire Tablets and hard cases for childrens learning.

Ababo Health Clinic and Nurses Quarter – These funds were received from an individual to help fund the building of Nurses accommodation attached to the Ababo Health Clinic.

Kukua Kindergarten – These fund were received to build a Kindergarten in Kukua.

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST OCTOBER 2024

NOTES TO THE FINANCIAL STATEMENTS

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted	Unrestricted	Total Funds
	£	£	£
Tangible Fixed Assets	-	19,130	19,130
Net Current Assets	24,823	104,146	128,969
Non Current Liabilities	(-)	(2,253)	(2,253)
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Net Assets at 31st October 2024	<u>£24,823</u>	<u>£121,023</u>	<u>£145,846</u>

10. TRUSTEES

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