

ACTION VILLAGE INDIA

England & Wales · Charity number 1118845

Details

Status	Registered
Legal form	Charitable company
Company number	06110505
Registered	2007-04-17
Register	View on the Charity Commission register

Contact

Address	Action Village India 5 Balls Pond Road London N1 4AX
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Activities

Objects: THE ALLEVIATION AND RELIEF OF POVERTY, HARDSHIP AND DISTRESS ARISING THEREFROM TO THOSE IN NEED WITHOUT DISTINCTION BY:3.1 THE PROVISION OF FINANCIAL SUPPORT, INFORMATION, ADVICE, VOLUNTEER LABOUR, OPPORTUNITY FOR MUTUAL LESSON LEARNING, OR ASSISTANCE IN SUCH PROVISION, FOR THE POOR AND NEEDY IN INDIA AND SUCH OTHER DEVELOPING COUNTRIES AS MAY SEEM APPROPRIATE FROM TIME TO TIME;3.2 THE PROVISION OF EDUCATION, TRAINING AND EMPLOYMENT FOR SUCH PERSONS, WITH THE PURPOSE OF DEVELOPING SKILLS TO ENABLE THEM TO IMPROVE THEIR STANDARD OF LIVING INCLUDING (WITHOUT LIMITATION) INCOME, HEALTH AND LITERACY AND TO PROVIDE OPPORTUNITIES FOR THEIR ECONOMIC ADVANCEMENT;3.3 THE SUPPORT OF THE WORK OF OTHER CHARITIES OR AGENCIES IN THE RELIEF OF POVERTY WHETHER IN INDIA OR OTHER DEVELOPING COUNTRIES AND IN PARTICULAR (WITHOUT LIMITATION) BY THE EXCHANGE OF RESOURCES, INFORMATION AND EXPERTISE WITH OTHER CHARITIES OR AGENCIES WORLD WIDE;3.4 RAISING AWARENESS IN THE UK AND OVERSEAS OF ISSUES AFFECTING POOR AND MARGINALISED PEOPLE IN DEVELOPING COUNTRIES;3.5 THE FULFILLING OF SUCH OTHER PURPOSES AS MAY FROM TIME TO TIME BE RECOGNISED BY ENGLISH LAW AS BEING CHARITABLE AND WHICH THE CHARITY SHALL FROM TIME TO TIME DETERMINE.

Activities: Action Village India is a small UK-based charity that is since 1989 supporting Indian partner organisations who work alongside villagers in some of the most remote parts of rural India so they can improve their lives, livelihoods, and resilience. We work with local partners on projects supporting education, health, land rights, disability rights, women's rights and sustainable livelihoods.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- India

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£210,993	£229,048	-	-
2024-03-31	£221,772	£205,760	-	-
2023-03-31	£181,885	£230,523	-	-
2022-03-31	£211,485	£187,503	-	-
2021-03-31	£196,199	£220,855	-	-

Trustees

Name	Role	Appointed
ANDREW RUTHERFORD	Chair	2015-11-21
Aditya Dilipkumar		2021-11-11
Arvind Sareen		2024-11-28
Beatrice Crestini		2020-01-15
Diede Anna De Kok		2024-11-28
Dr Nisha Dogra		2024-11-28
Dr Prabodh Mukul Agarwal		2020-01-15
Elaine Morrison		2021-06-08
Jim Infield		2025-07-15
Meera Kirankumar Patel		2021-11-11
Nirupama Balasubramanian		2025-07-15
Nirupama Modhupalli S Naidu		2024-11-28
PALLAVI MODHA		
Theroshene Naidoo		2021-06-08
khwala Usmani		2023-11-28

Accounts

ACTION VILLAGE INDIA

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2025

Company Number: 06110505

Charity Number: 1118845

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ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Charity Name: Action Village India

Company Number: 06110505

Charity Registration Number: 1118845

Principal & Registered Office: 5 Balls Pond Road
London
N1 4AX

TRUSTEES

The affairs of the company were managed by the elected or co-opted members of the Trustee Board listed below. Together they constitute the Board of Directors of the limited company and trustees of the charity. Specific matters may be delegated to particular committees of the company by resolution of the Trustee Board and in accordance with the company's Articles.

Trustees who served during 2024/25 and up to the date the Annual Report was signed were:

1. Tracy Adams (Treasurer for part)
2. Dr. Prabodh Mukul Agarwal
3. Nirupama Balasubramanian (Joined as trustee July 2025)
4. Beatrice Crestini
5. Diede de Kok (Secretary) (Joined as a trustee July 2024)
6. Aditya Dilipkumar (Company Secretary)
7. Nisha Dogra (Joined as a trustee October 2024)
8. Jim Infield (Joined as a trustee July 2025)
9. Pallavi Modha
10. Elaine Morrison
11. Theroshene Naidoo
12. Nirupama Naidu (Joined as a trustee July 2024)
13. Meera Patel
14. Andrew Rutherford (Chair)
15. Arvind Sareen (Treasurer for part) (Joined as a trustee July 2024)
16. Khwala (Ayesha) Usmani

Bank: Bank of Scotland
London Chief Office
PO Box 54873
London
SW1Y 5WX

Independent Examiner: Chris Wilde A.C.A.
Chartered Accountant
7 Crondall Lane
Farnham GU9 7BG

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company, Action Village India (AVI), is a company limited by guarantee (no. 06110505). It is also a charity registered in accordance with the Charities Act 2011 (registration no. 1118845).

Organisational Structure

The day-to-day work of the charity was managed by the full time Executive Director (Kavita Pandey), supported by the part-time Communications, Fundraising and Operations Manager (Aneeta Patel) for part of the year and part-time Fundraising and Development Manager (Ashley Wild) for part of the year. Starting from October 2024 the Executive Director (Kavita Pandey) was supported by the part-time Communications and Operations Officer (Jonathan Brooks) and part-time Fundraising Manager (Harshita Pandey). The staff were assisted by the Founder-Advisor (Ivan Nutbrown), the trustees, two interns and other members and long-term supporters. Volunteers supported numerous Action Village India events including the Walk for Women, WOMAD Festival, Darbar Festival, Eton fair event and Christmas markets.

Appointment and Induction of Trustees, Training and Skills Management

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the trustees have the power to appoint new trustees, who must be re-elected at the following Annual General Meeting.

The Board of Trustees seeks specific skills. Committee members are asked, upon appointment, to complete a skills audit to ensure AVI has access to a wide range of appropriate skills.

AVI provides all trustees with opportunities to learn more about the projects it supports and the issues its partners in India tackle. AVI sponsors its partners to visit the UK to increase awareness of their work. It also runs very successful visits to the partners in India (Partners' Forums) for trustees and supporters, sends regular news updates on its projects to supporters and holds online meetings between partners and supporters.

The charity's staff are encouraged to attend relevant training courses. Where a specific training need arises for a trustee, training is made available.

Risk Policy

The Board has undertaken a risk assessment for the charity encompassing all potential areas of risk and are satisfied that the operating systems and procedures are sufficient to meet these risks.

Related Parties

There are no transactions with related parties.

Public Benefit

The trustees have paid due regard to guidance published by the Charity Commission on public benefit.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The objects of the Company are given in its Memorandum and Articles, and can be summarised as:

The objects of the charity shall be the alleviation and relief of poverty, hardship and distress arising therefrom to those in need without distinction by:

- a) the provision of financial support, information, advice, volunteer labour, opportunity for mutual lesson learning, or assistance in such provision, for the poor and needy in India and such other developing countries as may seem appropriate from time to time;
- b) the provision of education, training and employment for such persons, with the purpose of developing skills to enable them to improve their standard of living including (without limitation) income, health and literacy and to provide opportunities for their economic advancement;
- c) the support of the work of other charities or agencies in the relief of poverty whether in India or other developing countries and in particular (without limitation) by the exchange of resources, information and expertise with other charities or agencies worldwide;
- d) raising awareness in the UK and overseas of issues affecting poor and marginalised people in developing countries;
- e) the fulfilling of such other purposes as may from time to time be recognised by English law as being charitable and which the Charity shall from time to time determine.

The Company is empowered to do all proper things in pursuit of these objectives.

Charitable Aims

AVI was established (as Friends of ASSEFA) in 1988 to support the work of ASSEFA (The Association for Sarva Seva Farms) in India. In 1994 it was decided to support four other Indian organisations; CRUSADE, Kerala Gandhi Smarak Nidhi, Lakshmi Ashram and Nav Bharat Jagriti Kendra. In 1997, formally Friends of ASSEFA became Action Village India (AVI) in recognition of its new partnerships.

AVI currently has partnerships with seven partners, mainly inspired by Gandhian principles who work directly with disadvantaged communities in rural India. They promote self-organisation and non-violent change as a means of combating poverty and reducing social, economic and political powerlessness. AVI works towards an India which is just, fair and inclusive, where all people regardless of gender, ethnicity, caste or belief can benefit from the Country's economic development and lift themselves out of poverty.

AVI operates by raising funds in the UK to support rural development projects that are devised and managed in-country by Indian non-government organisations who AVI develops partnerships with. Our partners are the experts in understanding local communities and how to address their needs and rights at the grassroot level. The goal of AVI is to best support our partners in their work towards improving the lives of India's rural poor, whether that be through financial support, exchanges of information and dialogue or raising awareness of their work outside of India. AVI selects partners in line with its Partner Approval Policy. Once a partner is approved, new projects to be managed by that partner are presented to the Trustee Group by the Executive Director for approval and/or comment according to the AVI's Project Approval Guidelines.

AVI supports projects in rural and remote areas of India: from Bihar in the North down to Tamil Nadu in the South. People living in these rural communities are far less likely to benefit from government programmes and more likely to be affected by poverty, lack of education and healthcare as well as experiencing multiple forms of discrimination and marginalisation. Our activities centre on securing the rights and strengthening the livelihoods of India's rural poor. We work with local partners on projects supporting education, health, land rights, agricultural innovation and women's rights.

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Charitable Work – Projects

In the year to 31 March 2025, Action Village India continued to support rural development work in India. Specific developments in relation to each partner and project are detailed below.

PARTNER - THE ASSOCIATION FOR SARVA SEVA FARMS (ASSEFA)

AVI continued to support ASSEFA through:

Climate Adaptation Initiatives and Livelihood for 500 Farmers in Sivagangai District, Tamil Nadu. Action Village India continued to support ASSEFA this year through a new project where it is leading a three-year climate resilience initiative in Tamil Nadu's semi-arid Sivagangai district. This community-based watershed programme supports 500 small and marginal farming families—most from Dalit and other marginalised groups—through integrated soil and water conservation, sustainable agriculture, and climate adaptation strategies. By blending traditional knowledge with technical training and low-cost innovations, the project promotes self-reliance, environmental stewardship, and resilient rural livelihoods, enabling communities to withstand increasing climate risks while strengthening local ecosystems and food security.

Transfers to India and other costs associated with Climate Adaptation Initiatives and Livelihood for 500 Farmers project totalled £13,071 supported by individual donations and unrestricted income.

PARTNER - THE CENTRE FOR RURAL SYSTEMS AND DEVELOPMENT (CRUSADE)

AVI continued to support CRUSADE through:

Rehabilitation and Promotion of Livelihood for People Living with Disabilities - Tiruvallur District, Tamil Nadu

During the year Action Village India continued its support for the second phase of the Disability Rights project 'Rehabilitation and Promotion of Livelihood for People Living with Disabilities'. The project aims to improve the status of people living with a disability and enable them to live a life of dignity and self-reliance. It addresses disability not just as a health issue but also as a socio-economic and rights-based problem. It promotes a holistic model where it ensures that people living with a disability have access to Government welfare schemes but also provides support in other areas of importance such as health and rehabilitation, education, livelihoods, income generation, and the right to take ownership and responsibility for decisions that impact their lives.

The programme, supported by Action Village India, was initiated in four blocks of Tiruvallur District in January 2018. From 2021, Action Village India supported three blocks (Minjur, Sholavaram, and Ellapuram) while the fourth block, Gummidipoondi was supported by another funder. In Feb 2023, an evaluation was held to review the progress made in the project over the previous 5 years. These findings were included in the second phase of the project which started in April 2023 and continued in the year 2024-2025. However, in the year 2024-25, Action Village India supported two blocks as the third block was supported by another funder.

Transfers to India associated with the Rehabilitation and Promotion of Livelihood for People Living with Disabilities' project totalled £15,890 raised from individual donors, a grant from the Souter Charitable Trust, a grant from Sutasoma Trust, a grant from Rhododendron Trust and a grant from SFice Foundation.

Elderly Women Group-- Tiruvallur District, Tamil Nadu

During the year Action Village India continued its support for Elderly Women group's health and wellbeing.

Transfers to India and other costs associated with the 'Elderly Women' totalled £2000 raised from individual donors.

PARTNER - EQUIDIVERSITY FOUNDATION

Action Village India continued to support EquiDiversity Foundation (EDF) through:

Strengthening Women's Leadership and Participation in Rural Local Governance - Birbhum District, West Bengal

During the year Action Village India continued its support for the Strengthening Women's Leadership and Participation in Rural Local Governance, which began in September 2021. The project takes a holistic approach to supporting women elected representatives to effectively perform their duties alongside empowering women in each Panchayat, through the formation of a Nari Jagaran Committee (NJC) (Community Watch Committee) which

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

offer a platform for women to find solidarity, implement gender-based violence prevention strategies and support survivors of violence and act as a bridge between women voters and local government. Women create development plans and take these to the Panchayat and push for their priorities to be addressed in the Panchayat's annual development plan and budget.

As the project Strengthening Women's Leadership and Participation in Rural Local Governance was completed in August 2024, Action Village India supported an Impact assessment study and a pilot study to scale up the project in another district.

Transfers to India associated with the 'Women's Leadership and Participation in Rural Local Governance' project and the research studies totalled £18,092 raised from individual donors, grants from Evan Cornish Foundation and Essex Community Foundation, through the walk for women and unrestricted funding.

PARTNER - LAKSHMI ASHRAM

Lakshmi Ashram is a women's ashram at Kausani in Uttarakhand in the foothills of the Himalayas. It provides education on the Gandhian basic education model to local girls from disadvantaged families. The staff and students, from age five to school leaving, run the ashram. The ashram also runs kindergartens and environmental projects in the surrounding hills. Lakshmi Ashram hosts volunteers who work in India and learn about the local area and the Gandhian tradition. AVI has continued to provide solidarity support to Lakshmi Ashram in the past year through involvement with different partner events and meetings.

Transfers to India to support the sports, theatre and other skills trainings totalled £500 raised through an individual donation.

PARTNER - EKTA PARISHAD (UNITY FORUM)

Action Village India has continued to provide solidarity support to Ekta Parishad this year through involvement with different partner events and meetings. Ekta Parishad is a non-violent people's movement working across India to secure land, water, and forest rights for socio-economically marginalised and indigenous communities. It empowers people through legal awareness, collective action, and large-scale mobilisations. AVI supports its efforts to advance self-governance, justice, peace, and dignity for those most excluded.

PARTNER - NAV BHARAT JAGRITI KENDRA (NBJK)

Action Village India continued to support NBJK through several projects:

Girls' Education and Coaching Centres, Bihar and Jharkhand

During the year Action Village India continued its support for the Girls' Education project which continues to remove the barriers that stand between girls and a successful and continuing education. This year the project has been successfully scaled up to provide a more holistic approach to girls' education. A pilot initiative focusing on gender awareness, life skills, and career counselling has now been fully integrated into the Girls' Education Project, enhancing its impact through:

1. Supporting 950 girls in Bihar and Jharkhand including 350 girls to continue their education by providing them with school fees (or where they go to government school which are free with tuition fees), uniforms, books and supervision.
2. And 600 girls through regular extra tuition in Maths, Science and English by the running of 16 Coaching Centres.
3. Engaging 8,340 participants through gender sensitisation, life skills, and career counselling sessions.

Led by seven female leaders, the sessions address gender discrimination, career building, and self-empowerment using real-life examples. The programme has successfully helped many girls recognise and challenge gender discrimination, encouraging them to set ambitious career goals and seize available opportunities.

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Transfers to India associated with the 'Educating Girls, Transforming Lives' project totalled £39,725 raised through individual donations, a grant from Harris Freeman Foundation, a grant from SFice Foundation and a grant from William A Cadbury Foundation.

Partner – Regional Centre for Development Cooperation (RCDC)

Action Village India continued to support RCDC through:

From Vulnerability to Resilience: Empowering Chilika Fisher-Folk and Landless Communities through Environmental Protection and Sustainable Livelihoods- Chilika Lake, Odisha

Action Village India continued to support the next phase of the project 'From Vulnerability to Resilience' Empowering Chilika Fisher-Folk and Landless Communities through Environmental Protection and Sustainable Livelihoods- Chilika Lake, Odisha.. This is a three-year project across 55 villages near Chilika Lake to strengthen women's leadership and livelihood resilience among fisherfolk and landless communities. By empowering women's Self-Help Groups, improving access to finance, and promoting sustainable agriculture and WASH practices, the project supports self-reliance, equity, and climate resilience in one of India's most vulnerable coastal regions. The initiative also tackles exploitative debt cycles through community-managed labour banks and links women to government welfare schemes and markets.

This work has an integrated strategy that includes direct support complemented with advocacy, training, and community building. The project works to tackle the main issues for these communities: poverty, unemployment, migration, hunger, malnourishment, child labour, violence and atrocities by men against women, inter and intra village conflicts, alcoholism, landlessness and the extreme climate impacts.

Action Village India also supported victims of Cyclone Dana in affected areas by providing essential supplies.

Transfers to India associated with the 'From Vulnerability to Resilience: Empowering Chilika Fisher-Folk and Landless Communities through Environmental Protection and Sustainable Livelihoods project and the support towards Cyclone Dana totalled £21,313 funded by individuals, grants from Zephyr Charitable Trust and Strathspey Foundation.

Partner – MSSN (SEWA, Madhya Pradesh)

Action Village India continued to support MSSN (SEWA, Madhya Pradesh) through:

Creating Sustainable Livelihood Opportunities and Building Climate Resilience- A Project Focused on the Indigenous Women and Girls of Madhya Pradesh, India

Action Village India started supporting a new partner this year. MSSN (SEWA, Madhya Pradesh) is a sister organisation of Self-Employed Women's Association (SEWA) working with the women workers in the informal economy in India. The project has directly engaged 3,696 women and girls from indigenous communities across 10 villages in the Mhow Block of Indore district, Madhya Pradesh. Through skill training, self-help groups and collective activities, the programme will strengthen their ability to earn, lead and advocate for their rights. **In addition, 12,000 community members** will be reached through climate change awareness efforts, supporting wider community resilience.

Transfers to India associated with 'Creating Sustainable Livelihood Opportunities and Building Climate Resilience- A Project Focused on the Indigenous Women and Girls of Madhya Pradesh, India' totalled £18,778 funded by individual through appeal, Walk for Women event, grants from Essex Community Foundation and Coles Medlock Foundation and unrestricted funds.

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Partnership Solidarity Fund

Action Village India has set up the Partnership Solidarity Fund (previously called the Partnership Development Fund), through which we encourage all our partners to apply for small amounts of funding to finance creative initiatives, organisational development, learning activities, pilot initiatives and any other activities that are difficult to fund.

- The Partnership Solidarity Fund is an annual fund with the aim of providing solidarity to Action Village India's partner organisations through flexible funding.
- We understand that certain initiatives, be they staff development, research, pilot projects, office maintenance, learning opportunities etc, are vital to the running and the sustainability of an organisation.
- And we know that often raising funds for these kinds of activities is very challenging. This is where the Partnership Solidarity Fund wants to make its impact.

This year, Action Village India supported the following activities through the Partnership Solidarity Fund:

Nav Bharat Jagriti Kendra (NBJK)

This year, we introduced a new 'Mutual Learning and Knowledge Exchange' model among our partner organizations in India. To support this initiative, we are providing financial assistance to facilitate collaboration, learning, and shared growth.

As part of this model, the NBJK team visited Equi-Diversity Foundation in West Bengal to observe and exchange practices, deepening inter-organizational understanding and strengthening grassroots impact.

A transfer of £179 was made to NBJK to support this initiative

Equi-diversity Foundation

This year, we introduced a new 'Mutual Learning and Knowledge Exchange' model among our partner organizations in India. To support this initiative, we are providing financial assistance to facilitate collaboration, learning, and shared growth.

As part of this model, the Equi-Diversity Foundation team visited Nav Bharat Jagriti Kendra in Jharkhand to observe and exchange practices, deepening inter-organizational understanding and strengthening grassroots impact.

A transfer of £679 was made to the Equi-Diversity Foundation to support this initiative.

Lakshmi Ashram

The Partnership Solidarity fund was awarded to Lakshmi Ashram to develop music, sports, handicraft, and theatre facilities aimed at supporting underprivileged girls in Uttarakhand. These new resources will provide instruments, sports equipment, and structured training programs, enabling the girls to pursue their passions alongside formal education.

This initiative is designed to build confidence, creativity, and teamwork, while also opening up future career opportunities in the fields of sports and the performing arts.

The project directly supports the Ashram's mission to empower girls through holistic development—enhancing both personal and professional growth, inspiring the wider community, and reinforcing pathways to self-reliance and opportunity.

A transfer of £2000 was made to the Equi-Diversity Foundation to support this initiative.

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Review of Results

At the end of 2024/25 AVI remained in a strong financial position. Whilst income was lower than expected, the charity has done remarkably well, continuing to raise significant income to support partners in India. This was despite 2024/25 being another transitional year, meaning a more limited fundraising capacity. As the charity enters 2025/26, it will be building on new initiatives to increase the diversification of income.

In total, the charity is reporting income for the year of £210,993 compared with £221,772 in 2024. There was a deficit of £18,055 (2024: surplus of £16,012). This is broken down as a £3,513 deficit on unrestricted funds, after a transfer from designated funds but before transfer to restricted projects (2024: surplus of £12,662), and £14,542 deficit on restricted funds (2024: surplus of £3,350). After a £10,245 (2024: £11,750) transfer to restricted funds to directly fund projects, there was a net reduction of unrestricted funds of £13,758 (2024: £912 surplus).

Grants receivable to directly support projects in India were £74,413 (2024: £79,437), with a further grant of core funds of £2,704 (2024: £9,688). Altogether, these were received from 13 different organisations, including some new (first time) funding. The charity's supporters provided donations, legacies and subscriptions amounting to £93,727, similar to last year (2024: £93,254). This included £9,447 (£12,455) from successful appeals along with £18,431 received as gifts-in-wills for which AVI is particularly grateful (2024: £21,000).

Altogether income from fundraising events increased to £23,945 (2024: £20,538), including £18,180 (2024: £12,500) donated as gift aid from the charity's wholly owned subsidiary, Sensetrade Limited which runs the Madras Café at Womad. An overall lower footfall at the festival meant the donation was lower than expected. This also impacted the sale of merchandise, which together with one less event, contributed to a overall reduction in trading from £17,520 to £14,431. More events and extra promotion of the on-line shop is planned for 2025-26. The 21st Year Anniversary of Walk for Women, together with associated appeal, raised over £8,000 (2024: £2,946).

The charity's expenditure was £229,048 (2024: £205,760), which includes project costs of £187,147 (2024: £168,067) of which £133,228 was directly transferred to partners in India (2024: £113,161). This includes £2,858 from the Partnership Solidarity Fund (2024: £3,990) to support specific activities. A strong exchange rate helped mitigate lower than expected income. Staff costs increased from £58,356 to £68,824, in recognition of the extra support the charity needed. It continues to operate with only one full time and two part time members, with activities supported by a group of committed volunteers and supporters.

Reserves carried forward at 31 March 2025 amount to £91,111 (2024: £109,166), of which £72,547 represents unrestricted funds (2024: £86,305) and £18,564 are restricted funds (2024: £22,861). Further details of the charity's activities are set out in the Statement of Financial Activities on page 14 and the financial position of the charity at 31 March 2025 is set out in the Balance Sheet on page 15.

Reserves Policy

AVI's reserves policy and the actual level of reserves are reviewed annually by the Board in its budget setting meeting. At this meeting a decision was made to update the reserves target to move to a fixed range which will smooth annual fluctuations arising from anticipated partners transfers and better reflect the overall reserves held by the charity.

The new policy is to hold free reserves (excluding designated funds) of between £25k and £50k for UK expenditure (equivalent to between three and six months of current spend) with a further £25,000 (approximately two to three months) for commitments to partners. This is in addition to any restricted funds held for transfer to partners. Overall, the revised target is between £50,000 and £75,000, with a mid-point of £62,500. The appropriateness of the range will be kept under review.

The new range continues to enable the necessary resilience and adaptability to maintain charitable operations and support to partners should the charity face a significant drop in income or increase in costs. In worst case scenario it could continue to provide some support to partners whilst they try to replace AVI's contribution to their work whilst enabling the charity to wind up operations. AVI has always given priority to meeting its commitments to its partners in India and that policy will remain.

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

At 31 March 2025 the charity's free reserves, calculated as unrestricted general funds less tangible assets and investments, amounted to £63,963 (2024: £74,563). This was just above the mid target range.

£8,152 of the unrestricted reserves is allocated to a Designated Fund known as the Partnership Solidarity Fund which has been set up to provide solidarity and support to partners to finance create initiatives, organisational development, learning activities, pilot initiatives, and activities which are difficult to fund. £2,858 was transferred to partners in the year (for more details see page 6-7).

PLANS FOR FUTURE PERIODS

Action Village India has developed and approved comprehensive 'Priorities and Plans' for the three years, 2022-23 – 2024-25. This plan built on the previous strategic review conducted in 2015, the resulting Business Plan and a period of AVI staff transition leading to the establishment of our current team. Each year since 2022 we have developed our annual 'Priorities and Plans' based on our comprehensive 'Priorities and Plans'. It has been agreed that this has been a very supportive and enabling process for Action Village India, and we have moved to a rolling annual 'Priorities and Plans' process on this basis. This has resulted in our 'Plans and Priorities' for 2025/26.

Kavita Pandey became our Director in August 2023. She works closely and positively with our Fundraising Manager and Communications and Operations Officer. Over the years, our staff team have been a vital foundation for Action Village India to strengthen our support for women, men and children in often marginalised communities across rural India. They are all sincerely thanked.

2024-2025 was a year of transition and growth for Action Village India. Our focus has remained on strengthening partnerships, expanding our outreach, and ensuring the sustainability of our activities and partnerships. We continued focusing on the quality of our partnerships, with the purpose and inspiration of continuing and strengthening our solidarity with partners.

We began 2024 with Kavita's very positive visit to partners in India. This was a great foundation for strengthening and deepening our partnerships and our fundraising for their vital and inspiring work. In addition to our ongoing partnerships, we welcomed MSSN (SEWA Madhya Pradesh) as a new partner, initiating a project to empower indigenous women through economic activities and climate resilience in MHOW, Madhaya Pradesh. We also began a new phase of our collaboration with ASSEFA in Tamil Nadu, furthering our commitment to community led climate adaptation. We awarded the third round of the Partnership Solidarity Fund, with Lakshmi Ashram as the recipient, the first time in the history of our partnership with them.

2024 saw the **21st anniversary of our 'Walk for Women'**, symbolising two decades of unwavering commitment to gender equality. Our 'Walk for Women', inspired by Pallavi Modha, linked our community of interns, volunteers, trustees, friends and staff and was a foundation for our appeal.

Madras Café and Action Village India at WOMAD 2024 was both inspiring and successful and was the focus for our excellent exhibition on 'Pathways to Peace and Justice'.

Our autumn was full of stalls and events, all sharing our vibrant and expanded shop. We intensified our fundraising with success and are opening up new opportunities. Our AGM and Supporters' Day on the 6th of October was a positive and successful gathering. It was a great coming together of friends and supporters of Action Village India, a warm expression of our community and an opportunity for many long term supporters and new friends to catch up and meet.

This year saw significant transitions within our team with fond farewells with great thanks to both Aneeta Patel and Ashley Wild, whose contributions have been invaluable. We welcomed Harshita Pandey as our new Fundraising Manager and Jonny Brooks as our Operations and Communications Officer. Deep thanks to Kavita who has worked tirelessly throughout the year, strengthening our partnerships in India and being successful in diversifying support for the work of partners.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Overall purposes of Action Village India are:

Action Village India is committed to contributing to a more just, equal, inclusive and sustainable world, with more accountable and democratic institutions – based on respect for gender equality, our environment and fundamental human rights.

This is an expression of the core principles that inspire our work and partnerships.

We share our commitments and principles and we look to these being progressed somehow by everyone we engage with and of course all others.

Action Village India looks to developing partnerships with people, organisations, networks, charities, suppliers, social enterprises and businesses who share these values and principles.

Overall aims:

Action Village India has four main priorities for 2025-26:

1. Continue and strengthen our solidarity with partners
2. Strengthen and diversify Action Village India's resources
3. Strengthen and develop the Action Village India community
4. Take forward an integrated response to the Climate/Environmental Justice and Gender Equality

Priorities for the Year 2025-2026

2025-26 will be an important, forward looking year for Action Village India after some transitions for the staff team over 2023 and 2024. Supporting our partners who work alongside villagers in some of the most remote parts of rural India, so that they can improve their lives, livelihoods and resilience, is central to the work of Action Village India and will continue to be our priority. In order for our partners to be able to continue their work we will continue to strengthen our solidarity with them. First and foremost, we will continue to support the initiatives we currently support and thus continue to support work with partners based on human rights-based approaches focused on our core themes.

Our plans for 2025/26 provide a series of great opportunities for Action Village India to strengthen and diversify Action Village India's resources at the same time as strengthening and developing our Action Village India community. This is all with the purpose and inspiration of continuing and strengthening our solidarity with partners.

Our plans and budget have been developed pragmatically and realistically, conscious of the importance of enabling positive transitions that build a platform to take forward our ambitious plans over the years to come.

Main priorities:

1. Strengthening our solidarity with partners

Our foremost priority remains supporting our partners who collaborate with villagers in some of the most remote areas of rural India, enabling them to improve their lives, livelihoods, and resilience. In the year ahead we plan to:-

Support of projects

- We will continue to support our five largest projects:
 - Disability Rights, CRUSADE
 - Livelihoods and Land Rights, RCDC
 - Educating Girls, Transforming Lives, NBJK
 - Sustainable Livelihoods and Building Climate Resilience, MSSN
 - Climate adaptation and livelihoods for farmers, ASSEFA

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

- Explore the feasibility of co-organising a Partners' Forum in India and visits to partners in India
- Facilitate learning exchange opportunities beyond financial support
- Implement our Project Management and Reporting Framework
- Enable support from our Partnership Solidarity Fund
- Take forward strong partner communications
- Strengthen our financial monitoring processes

We will place greater emphasis on the impact created by our partners' work in rural India, with the Director actively collaborating with partners to assess and draft impact reports. While we aim to raise funds through various sources outlined below, our primary focus this year will be on strengthening collaborations.

2. Strengthen and diversify Action Village India's resources

- This will include a wide range of opportunities developed in the context of the WOMAD festival not taking place in 2025. These opportunities will involve as many people as possible from within our community of Action Village India and, hopefully, new supporters.
- AVI will prioritise the diversification of its fundraising sources by strengthening the following sources of income:
 - Trusts and Foundations
 - The Action Village India 'Network of Ambassadors'
 - Payroll Giving
 - Through social media and online funding platforms
 - An increased number of events
 - Self-organised events, including the 'Walk for Women'
 - New collaborations, including with some specific businesses
- We will continue to raise funds through our trading after a few very successful years and plan to develop the range of goods.

3. Strengthening relations with supporters and finding new supporters

- Strengthen communications with supporters
- Take forward a campaign around regular donations
- Strengthen our collaboration with Madras Café across the whole year

4. Take forward an integrated response to the Climate/Environmental Justice and Gender Equality

Action Village India is committed to advancing climate and environmental justice alongside gender equality by strengthening its support for partners and projects that address these critical issues.

Building on our existing efforts, we will:-

- a) Enhance Support for Climate Resilient Livelihoods
 - Promote sustainable agriculture, water conservation, and eco-friendly practices in rural communities.
 - Support women-led initiatives that foster environmental sustainability and economic empowerment.
- b) Advocate for Gender-Inclusive Climate Actions
 - Ensure that women play a central role in decision-making processes related to climate adaptations.
- c) Expand Awareness and Capacity Building
 - Conduct a webinar on climate resilience and gender justice.
 - Provide resources to strengthen community-based adaptation strategies to partners.

Other Priorities

Madras Café/WOMAD: We hope to strengthen our relationship with Madras Café and together plan a very successful Madras Café at WOMAD in 2026.

The Team We want to focus on having a good way of working between all staff members and ensure a positive workspace. We want to focus on better team management, weekly and monthly meetings, and better ways of working collaboratively to achieve the organisational objectives.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Action Village India for the purposes of company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements the Trustees are required to: -

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

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities FRS102 (issued in 2015) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 15 July 2025 and signed on its behalf by

[signature]

Andy Rutherford, Chair of Trustees

ACTION VILLAGE INDIA
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION VILLAGE INDIA
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

I report to the trustees on my examination of the accounts of Action Village India for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)b of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any other requirement that the accounts give a "a true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Chris Wilde A.C.A
Chartered Accountant
7 Crondall Lane
Farnham GU9 7BG

15 July 2025

ACTION VILLAGE INDIA
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2025
(incorporating INCOME AND EXPENDITURE ACCOUNT)

	Note	<u>Year to 31 March 2025</u>			<u>Year to 31 March 2024</u>		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		funds	funds		funds	funds	
		£	£	£	£	£	£
Income from:							
Donations & legacies	2	51,983	44,448	96,431	63,350	39,592	102,942
Charitable activities:							
Grants for Projects in India	2	-	74,413	74,413	-	79,437	79,437
Income generation activities:							
Fundraising events		20,679	3,266	23,945	16,790	3,748	20,538
Trading Activities		14,431	0	14,431	17,520	0	17,520
Investments:							
Interest receivable		1,773	-	1,773	1,335	-	1,335
Total incoming resources		88,866	122,127	210,993	98,995	122,777	221,772
Expenditure on:							
Raising funds	3	41,901	-	41,901	37,693	-	37,693
Charitable activities:							
Support for rural communities in India	3	50,478	136,669	187,147	48,640	119,427	168,067
Total expenditure		92,379	136,669	229,048	86,333	119,427	205,760
Net income/ (expenditure)		(3,513)	(14,542)	(18,055)	12,662	3,350	16,012
Transfers between funds	11	(10,245)	10,245	-	(11,750)	11,750	-
Net movement in funds		(13,758)	(4,297)	(18,055)	912	15,100	16,012
Reconciliation of funds:							
Total funds brought forward	11	86,305	22,861	109,166	85,393	7,761	93,154
Total funds carried forward		72,547	18,564	91,111	86,305	22,861	109,166

All of the above results relate to continuing activities. The notes on pages 17 to 25 form part of these accounts.

There were no recognised gains or losses for the year other than shown above.

ACTION VILLAGE INDIA
BALANCE SHEET AS AT 31 MARCH 2025

	Note	31 March 2025 £	31 March 2024 £
Fixed Assets			
Tangible assets	6	282	582
Investments	7	150	150
		<u>432</u>	<u>732</u>
Current Assets			
Stock		3,108	3,337
Debtors	8	19,521	10,593
Cash at Bank		71,431	110,020
		<u>94,060</u>	<u>123,950</u>
Creditors - amounts due within one year	9	(3,381)	(15,516)
Net Current Assets		<u>90,679</u>	<u>108,434</u>
Net Assets		<u>91,111</u>	<u>109,166</u>
Charity Funds	10-11		
Restricted		18,564	22,861
Unrestricted:			
General		64,395	75,295
Designated		8,152	11,010
		<u>72,547</u>	<u>86,305</u>
Total Charity Funds		<u>91,111</u>	<u>109,166</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- (ii) 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 surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies, subject to the small company's regime under Part 15 of the Companies Act 2006 (effective January 2016).

These financial statements were approved and authorised for issue by the Trustees on 15 July 2025 and are signed on their behalf by:

.....
 Andy Rutherford, Chair of Trustees

15th July 2025

The notes on pages 17 to 25 form part of these accounts.

Company Registration Number 6110505

ACTION VILLAGE INDIA**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025**

	2,025 £	2024 £
Cash flows from operating activities:		
Net cash (used)/ generated from operating activities (see below)	<u>(40,362)</u>	<u>32,966</u>
Cash flows from investing activities:		
Interest received	1,773	1,335
Purchase of tangible fixed assets	-	(566)
Net cash flow provided by investing activities	<u>1,773</u>	<u>769</u>
 (Decrease) / Increase in cash and cash equivalents in the year	 (38,589)	 33,735
 Cash and cash equivalents at the beginning of the year	 <u>110,020</u>	 <u>76,285</u>
Total cash equivalents at the end of the year	<u>71,431</u>	<u>110,020</u>
 Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>71,431</u>	<u>110,020</u>
	71,431	110,020
 Reconciliation of net income to net cash flow from operating activities:		
 Net (expenditure)/income	 (18,055)	 16,012
Depreciation charge	300	299
Interest receivable	(1,773)	(1,335)
(Increase) / Decrease in debtors	(8,928)	1,801
(Decrease) / Increase in creditors	(12,135)	14,456
Increase/ (Decrease) in stock	229	1,733
Net cash (used)/ generated from operating activities	<u>(40,362)</u>	<u>32,966</u>

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

a) Basis of Accounting

The company, Action Village India (AVI), is a company limited by guarantee (no 06110505). It is also a charity registered in accordance with the Charities Act 2011 (registration no 1118845) in the United Kingdom. The address of its principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given on page 3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2016.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Going concern

These financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure (and related cashflows) for twelve months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

c) Group accounts

The charity has a wholly owned subsidiary, Sensetrade Limited. Groups accounts have not been prepared as the charity is exempt from the requirement to prepare group accounts on account of the fact that the gross income, after consolidation adjustments, of the group is no more than the threshold for a statutory charity audit.

d) Incoming resources

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. The following specific policies are applied to particular categories of income: -

- For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled in the reporting period.
- Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.
- Donated facilities and donated professional services are recognised as income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity, for example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.
- No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report, where relevant.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

- Investment income is earned through holding assets for investment purposes such as term deposits.
- Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

e) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under activities that aggregate all costs related to any particular activity. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties; it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings: -

- Costs of raising funds comprise costs incurred by the charity in the generation of donation and fundraising income.
- Expenditure on charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Other expenditure represents those items not falling into the categories above.
- All categories of costs include both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

f) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include premises costs, office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular activities, they have been allocated to expenditure on a basis which may be based on activity as represented by direct costs expended on that activity or based on a proportion of staff costs. The analysis of these costs is included in Note 3.

g) Fund accounting

Funds held by the charity are either: -

1. Unrestricted general funds – these are funds without specified purpose and are available as general funds.
2. Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
3. Restricted funds – these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between funds are made to cover deficits on individual restricted funds and to recognise fixed assets acquired with restricted income, but with no further restrictions on use, within unrestricted funds.

h) Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment - 25% straight line basis

Website - 25% straight line basis

Assets costing less than £500 are not capitalised.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

i) Website development costs

Website planning costs are charged to the Statement of Financial Activities (SOFA) as incurred. Other website costs are capitalised as a fixed asset only where they lead to the creation of an enduring asset delivering tangible future benefits whose value is at least as great as the amount capitalised. An impairment review is undertaken of the net asset value of the website at each Balance Sheet date. Expenditure to maintain or operate the developed website is charged to the SOFA.

j) Pension Costs

The Charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Charity. The annual contributions payable is charged to the income and expenditure account.

k) Foreign exchange

Transactions denominated in foreign currencies are initially translated into sterling at the exchange rates ruling at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into sterling at the exchange rates ruling at the year end. Foreign exchange differences are dealt with in the income and expenditure account and allocated directly to the activities where appropriate to do so.

l) Stock

Stock relates to merchandise purchased for resale which are stated at lower of cost and net realisable value. A provision is made for slow moving stock.

m) Debtors

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

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

q) Financial Instruments

The charity has only financial assets and liabilities of a kind that qualify as basic financial instruments. These basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

2. INCOME

	2025			2024		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(a) Donations comprise:	£	£	£	£	£	£
Donations	29,578	44,424	74,002	40,069	30,972	71,041
Legacies	18,431	-	18,431	21,000	-	21,000
Memberships	1,270	24	1,294	1,193	20	1,213
Grants of core funds (note 2b (ii) below)	2,704	-	2,704	1,088	8,600	9,688
	51,983	44,448	96,431	63,350	39,592	102,942
(b) Grants receivable comprise:						
(i) Grants supporting rural communities in India:						
Crusade - Disability Rights						
Rhododendron Trust	-	2,000	2,000	-	1,000	1,000
Essex Community Foundation	-	-	-	-	2,500	2,500
Souter Trust	-	7,000	7,000	-	7,000	7,000
Sutasoma Trust	-	3,000	3,000	-	-	-
Sfice Foundation	-	1,000	1,000	-	-	-
EquiDiversity - Women's Governance						
Essex Community Foundation	-	770	770	-	3,500	3,500
Anonymous Grantee	-	3,000	3,000	-	8,000	8,000
NBJK - Girls Education						
Geoff Herrington Foundation	-	-	-	-	20,000	20,000
Sfice Foundation	-	2,000	2,000	-	-	-
Harris Freeman Foundation	-	19,993	19,993	-	11,937	11,937
William A Cadbury	-	1,000	1,000	-	-	-
MSSN (Mahila SEWA Shram Nyas)						
Coles Medlock	-	5,000	5,000	-	-	-
Cumber Family Trust	-	1,000	1,000	-	-	-
Essex Community Foundation	-	7,650	7,650	-	-	-
RCDC - Land Rights & Livelihoods						
Essex Community Foundation	-	-	-	-	4,000	4,000
Zephyr Charitable Trust	-	20,000	20,000	-	20,000	20,000
Oakdale Trust	-	-	-	-	1,500	1,500
Restricted General						
Strathspey Charitable Trust	-	1,000	1,000	-	-	-
	-	74,413	74,413	-	79,437	79,437
(ii) Grants of core funds:						
Keith Spicer Tea India	2,704	-	2,704	1,088	-	1,088
Zephyr Charitable Trust	-	-	-	-	7,000	7,000
Harbinsons Charitable trust	-	-	-	-	1,600	1,600
	2,704	-	2,704	1,088	8,600	9,688

Donations include £9,447 raised through appeals (2024: £13,537). These figures include gift aid.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

3. ANALYSIS OF EXPENDITURE

	Basis of allocation	Raising funds £	Support for rural communities in India £	Governance £	Total £	2024 £
Costs directly allocated to activities:						
Project visit & Expenses	Direct	-	-	-	-	1,761
Partners Forum	Direct	-	-	-	-	5,645
Publicity, Events & Trading	Direct	9,628	-	-	9,628	12,174
Partnership Solidarity Fund	Direct		2,858	-	2,858	3,990
		9,628	2,858	-	12,486	23,570
Project expenditure:						
Staffing & Support costs for projects	Direct	-	6,300	-	6,300	4,611
ASSEFA - Maternal Health	Direct	-	-	-	-	1,750
ASSEFA - Rural Livelihoods	Direct	-	13,071	-	13,071	-
Crusade - Disability Rights	Direct	-	15,890	-	15,890	15,318
Crusade - Women's Development	Direct	-	2,000	-	2,000	1,919
Ekta Parishad - JJ2020	Direct	-	-	-	-	2,431
EquiDiversity - Women's Governance	Direct	-	18,092	-	18,092	16,456
NBJK - Girls Education	Direct	-	39,725	-	39,725	44,291
NBJK - Community Action	Direct	-	-	-	-	2,359
RCDC - Land Rights & Livelihoods	Direct	-	21,313	-	21,313	-
MSSN (Mahila SEWA Shram Nyas)	Direct	-	18,778	-	18,778	24,647
Restricted General	Direct	-	1,500	-	1,500	-
		-	136,669	-	136,669	113,782
Support costs allocated to other activities:						
Staff costs	Staff time	26,930	28,816	6,796	62,542	53,745
Office, premises & other costs	Usage	3,452	10,357	3,452	17,261	14,498
Independent examiner fees	Direct	-	-	-	-	-
AGM & meeting costs	Usage	-	-	90	90	165
		30,382	39,173	10,338	79,893	68,408
Total costs excluding governance costs						
		40,010	178,700	10,338	229,048	205,760
Governance cost allocation						
	Usage	1,891	8,447	(10,338)	-	-
Total costs by activity						
		41,901	187,147	-	229,048	205,760

ACTION VILLAGE INDIA**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****4. TRUSTEES AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES**

No trustee received reimbursed expenses during the year (2024: nil)

The charity considers its key management personnel to comprise the Board of Trustees and its Executive Director. The total amount of employee salary and benefits including employer's pension contributions received by key management personnel were £40,787 (2023 - £38,035)

	Year to 31 March 2025	Year to 31 March 2024
	£	£
Gross salaries	67,037	57,381
Employer's National Insurance	455	-
Pension costs	1,332	975
	68,824	58,356

The average number of employees during the year was three (2024:two)

No employee earned more than £60,000 (2024: nil)

5. NET INCOME/(EXPENDITURE)

	Year to 31 March 2025	Year to 31 March 2024
Net income/expenditure is after		
charging - Independent Examiner's fee	-	-
	-	-

6. TANGIBLE FIXED ASSETS

	Office & Computer Equipment	Office & Computer Equipment
<u>Cost</u>	£	£
At beginning of year	1,196	630
Additions	-	566
Disposals	-	-
At end of year	1,196	1,196

	25% straight line	25% straight line
<u>Depreciation</u>		
At beginning of year	614	315
Disposals	-	-
Charge for the year	300	299
At end of year	914	614

<u>Net book value</u>		
At beginning of year	582	315
At end of year	282	582

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

7. INVESTMENTS

The wholly owned trading subsidiary, Sensetrade Ltd, which is incorporated in England and Wales, donates all its profits to the charity. Sensetrade Ltd runs the 'Madras Café' which sells Indian food at various events throughout the year. The charity owns the share capital of 100 ordinary shares of £1 each at a cost of £150. A summary of the trading results is shown below.

Sensetrade Ltd's accounting reference date is 31 December.

	12 months to 31 December 2024	12 months to 31 December 2023
	£	£
Turnover	48,691	37,272
Cost of sales and administrative expenses	(30,442)	(24,834)
Net profit	18,249	12,438
Amount gifted to the charity	(18,180)	(12,500)
Net profit/ (loss) before taxation	69	(62)
Tax payable	(123)	(98)
Retained in subsidiary	(54)	(160)
Assets and liabilities of the subsidiary:		
Fixed assets	720	1,300
Current assets	939	1,931
Creditors: amounts due within one year	(220)	(1,738)
Total net assets	1,439	1,493
Capital and reserves	1,439	1,493

There were no amounts owing between the charity and subsidiary at end of March 2025

8. DEBTORS

	Year to 31 March 2025	Year to 31 March 2024
	£	£
Amount due from subsidiary	-	820
Gift Aid receivable	17,245	9,773
Other debtors	2,276	-
	19,521	10,593

9. CREDITORS

	Year to 31 March 2025	Year to 31 March 2024
	£	£
Tax and social security	(2,810)	(2,151)
Accruals	(571)	(13,365)
	(3,381)	(15,516)
Accruals:		
Pension	(321)	(207)
Wages and salaries	-	(4,187)
Project transfers	-	(8,321)
Rent	-	(650)
Other accruals	(250)	-
	(571)	(13,365)

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Year to 31 March 2025			Year to 31 March 2024		
	Unrestricted funds	Restricted funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
Fixed Assets	432	-	432	732	-	732
Current Assets	75,496	18,564	94,060	92,768	31,182	123,950
Current Liabilities	(3,381)	-	(3,381)	(7,195)	(8,321)	(15,516)
Total	72,547	18,564	91,111	86,305	22,861	109,166

11. MOVEMENT IN FUNDS

	Balance at 31 March 2024	Income	Expenditure	Transfers between funds	Balance at 31 March 2025
	£	£	£	£	£
Restricted funds:					
ASSEFA - Maternal Health	2,223	1,340	-	(2,500)	1,063
ASSEFA - Rural Livelihoods	2,536	5,239	(13,071)	5,500	204
Crusade - Disability Rights	3,099	14,500	(16,990)	3,578	4,187
Crusade - Women's Development	4,618	2,166	(2,000)	(3,578)	1,206
Ekta Parishad - JJ2020	50	-	-	-	50
EquiDiversity - Women's Governance	2,681	11,166	(18,092)	4,245	(0)
NBJK - Girls Education	3,017	46,272	(42,124)	-	7,165
NBJK - Community Action	1,492	2,180	-	-	3,672
RCDC - Land Rights & Livelihoods	3,145	21,186	(23,314)	-	1,017
MSSN (Mahila SEWA Shram Nyas)	-	16,578	(19,578)	3,000	0
Restricted General	-	1,500	(1,500)	-	0
Total restricted funds	22,861	122,127	(136,669)	10,245	18,564
Unrestricted funds:					
General funds	75,295	88,866	(89,521)	(10,245)	64,395
Designated funds:	-	-	-	-	-
Partnership Development fund	11,010	-	(2,858)	-	8,152
Total unrestricted funds	86,305	88,866	(92,379)	(10,245)	72,547
Total funds	109,166	210,993	(229,048)	-	91,111

The charity has sufficient resources at 31 March 2025 to fulfil its commitment to each project. The purposes of each fund are detailed further below. Restricted general relates to one off grants and donations given for specific purposes outside of the core funded programmes and are not individually material.

Transfers of £10,245 (2024: £11,750) were made from general unrestricted funds into restricted funds to cover deficits on individual funds where either there will be no further income or the annual planned programme exceeded the restricted income available. Two partners : Assefa and Crusade, also had transfers between projects.

Transfers of £2,858 were made from the Partnership Development Fund to the following initiatives: £500 for Lakshmi Ashram : Unlocking Potential: Music, Sports, Handicraft and Theatre for Aspiring Young Women, and £858 towards intra-partner visits.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

11. MOVEMENT IN FUNDS (continued)

ASSEFA – Maternal Health

This programme, developed from ASSEFA's post-tsunami work, provides health awareness and improvements in sanitation and diet to 3,000 women and children in 35 villages of Marakanam Block in coastal Tamil Nadu as well as providing reproductive health training to adolescent girls.

ASSEFA – Rural Livelihoods

AVI supports ASSEFA's Rural Livelihoods programme, currently by funding the programme "Linking social entrepreneurship to provide regular employment to 30 women".

CRUSADE – Disability Rights

This project supports the creation of groups of people living with disabilities, who self-mobilise to claim their rights and benefits in Tamil Nadu.

CRUSADE - Women's Development

This programme supports women's social and economic development and healthcare in Tamil Nadu. This work also supports elderly women, ultra-poor groups and women living with a disability.

EquiDiversity Foundation – Womens' Governance

The aim of this work is to change four Gram Panchayat's (Village Councils) in Birbhum, West Bengal rural governance systems from ones where women serve as proxy leaders to ones where women actively participate in decision-making processes and governance, ensuring more democratic leadership.

NBJK - Girls Education

This project is run by NBJK and linked groups in its community development network. It provides funds for fees, books and uniforms to enable girls to complete their secondary education as well as providing tuition to girls.

RCDC - Land Rights and Livelihoods

This project aims to reduce rural poverty and landlessness for families from fishing communities in 30 villages in and around the Chilika Lake of Odisha. This is achieved by enabling families, and particularly women, to gain access to and ownership over land resources through advocacy and support and by providing alternative livelihoods support.

MSSN (Mahila SEWA Shram Nyas)

A Project Focused on the Indigenous Women and Girls of Madhya Pradesh, India Through skill training, self-help groups and collective activities, the programme will strengthen their ability to earn, lead and advocate for their rights. In addition, the community members will be reached through climate change awareness efforts, supporting wider community resilience.

Designated Funds

Partnership Solidarity Fund

This fund was established to provide assistance to partners for short term and pilot projects and for strengthening partners' capacity to develop their programmes.

12. RELATED PARTIES

Trading results for Sensetrade Limited, a wholly owned subsidiary of Action Village India, are provided in Note 7. There were no transactions that are further required to be disclosed in the accounts.

13. PENSIONS

The charity operates a defined contribution pension scheme.

The charge to the Statement of Financial Activities for the year is £1,332 (2024: £975)

There were outstanding contributions of £321 (2024: £207) and no prepaid contributions (2024: £nil) at 31 March 2025

Accounts

ACTION VILLAGE INDIA

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2024

Company Number: 06110505

Charity Number: 1118845

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ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

Charity Name: Action Village India

Company Number: 06110505

Charity Registration Number: 1118845

Principal & Registered Office: 5 Balls Pond Road
London
N1 4AX

TRUSTEES

The affairs of the company were managed during 2023/2024 by the elected or co-opted members of the Trustee Board listed below. Together they constitute the Board of Directors of the limited company and trustees of the charity. Specific matters may be delegated to particular committees of the company by resolution of the Trustee Board and in accordance with the company's Articles.

The following served as trustees during 2023/2024 and to date:

Tracy Adams FCA (Treasurer)
Dr. Prabodh Mukul Agarwal
Rose Elizabeth Bradbury (Secretary) – stepped down in January 2024
Beatrice Crestini
Elanor Jackson (Vice Chair) - stepped down in November 2023
Aditya Dilipkumar (Company Secretary)
Pallavi Modha
Elaine Morrison
Theroshene Naidoo
Meera Kirankumar Patel
Khwala (Ayesha) Usmani - joined in November 2023
Andrew Rutherford (Chair)

Bank: Bank of Scotland
London Chief Office
PO Box 54873
London
SW1Y 5WX

Independent Examiner: Chris Wilde A.C.A
Chartered Accountant
7 Crondall Lane
Farnham GU9 7BG

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company, Action Village India (AVI), is a company limited by guarantee (no. 06110505). It is also a charity registered in accordance with the Charities Act 2011 (registration no. 1118845).

Organisational Structure

The day-to-day work of the charity was managed by the full time Executive Director (Kavita Pandey), supported by the part-time Communications, Fundraising and Operations Manager (Aneeta Patel) and part-time Fundraising and Development Manager (Ashley Wild). The staff were assisted by the Founder-Advisor (Ivan Nutbrown), the trustees, three interns and other members and long-term supporters. Volunteers supported numerous Action Village India events including the Walk for Women, WOMAD Festival, Darbar Festival, Eton fair event and Christmas markets.

Appointment and Induction of Trustees, Training and Skills Management

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the trustees have the power to appoint new trustees, who must be re-elected at the following Annual General Meeting.

The Board of Trustees seeks specific skills. Committee members are asked, upon appointment, to complete a skills audit to ensure AVI has access to a wide range of appropriate skills.

AVI provides all trustees with opportunities to learn more about the projects it supports and the issues its partners in India tackle. AVI sponsors its partners to visit the UK to increase awareness of their work. It also runs very successful visits to the partners in India (Partners' Forums) for trustees and supporters, sends regular news updates on its projects to supporters and holds online meetings between partners and supporters.

The charity's staff are encouraged to attend relevant training courses. Where a specific training need arises for a trustee, training is made available.

Risk Policy

The Board has undertaken a risk assessment for the charity encompassing all potential areas of risk and are satisfied that the operating systems and procedures are sufficient to meet these risks.

Related Parties

There are no transactions with related parties.

Public Benefit

The trustees have paid due regard to guidance published by the Charity Commission on public benefit.

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The objects of the Company are given in its Memorandum and Articles, and can be summarised as:

The objects of the charity shall be the alleviation and relief of poverty, hardship and distress arising therefrom to those in need without distinction by:

- a) the provision of financial support, information, advice, volunteer labour, opportunity for mutual lesson learning, or assistance in such provision, for the poor and needy in India and such other developing countries as may seem appropriate from time to time;
- b) the provision of education, training and employment for such persons, with the purpose of developing skills to enable them to improve their standard of living including (without limitation) income, health and literacy and to provide opportunities for their economic advancement;

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

- c) the support of the work of other charities or agencies in the relief of poverty whether in India or other developing countries and in particular (without limitation) by the exchange of resources, information and expertise with other charities or agencies worldwide;
- d) raising awareness in the UK and overseas of issues affecting poor and marginalised people in developing countries;
- e) the fulfilling of such other purposes as may from time to time be recognised by English law as being charitable and which the Charity shall from time to time determine.

The Company is empowered to do all proper things in pursuit of these objectives.

Charitable Aims

AVI was established (as Friends of ASSEFA) in 1988 to support the work of ASSEFA (The Association for Sarva Seva Farms) in India. In 1994 it was decided to support four other Indian organisations; CRUSADE, Kerala Gandhi Smarak Nidhi, Lakshmi Ashram and Nav Bharat Jagriti Kendra. In 1997, formally Friends of ASSEFA became Action Village India (AVI) in recognition of its new partnerships.

AVI currently has partnerships with seven partners, mainly inspired by Gandhian principles who work directly with disadvantaged communities in rural India. They promote self-organisation and non-violent change as a means of combating poverty and reducing social, economic and political powerlessness. AVI works towards an India which is just, fair and inclusive, where all people regardless of gender, ethnicity, caste or belief can benefit from the Country's economic development and lift themselves out of poverty.

AVI operates by raising funds in the UK to support rural development projects that are devised and managed in-country by Indian non-government organisations who AVI develops partnerships with. Our partners are the experts in understanding local communities and how to address their needs and rights at the grassroots level. The goal of AVI is to best support our partners in their work towards improving the lives of India's rural poor, whether that be through financial support, exchanges of information and dialogue or raising awareness of their work outside of India. AVI selects partners in line with its Partner Approval Policy. Once a partner is approved, new projects to be managed by that partner are presented to the Trustee Group by the Executive Director for approval and/or comment according to the AVI's Project Approval Guidelines.

AVI supports projects in rural and remote areas of India: from Bihar in the North down to Tamil Nadu in the South. People living in these rural communities are far less likely to benefit from government programmes and more likely to be affected by poverty, lack of education and healthcare as well as experiencing multiple forms of discrimination and marginalisation. Our activities centre on securing the rights and strengthening the livelihoods of India's rural poor. We work with local partners on projects supporting education, health, land rights, agricultural innovation and women's rights.

Charitable Work – Projects

In the year to 31 March 2024, Action Village India continued to support rural development work in India. Specific developments in relation to each partner and project are detailed below.

PARTNER - THE ASSOCIATION FOR SARVA SEVA FARMS (ASSEFA)

AVI continued to support ASSEFA through:

Maternal Health - Promotion of reproductive health among young women - Marakanam Block, Tamil Nadu

Action Village India continued to support ASSEFA's post-tsunami work in 35 coastal villages in Tamil Nadu, just north of Pondicherry through this reproductive health project. The Primary objective of the project is to inform, educate and sensitise menstrual hygiene among young girls and women and thereby promoting better reproductive health.

Transfers to India and other costs associated with the Promotion of Reproductive Health project totalled £1,750 raised from individual donors.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

PARTNER - THE CENTRE FOR RURAL SYSTEMS AND DEVELOPMENT (CRUSADE)

AVI continued to support CRUSADE through:

Rehabilitation and Promotion of Livelihood for People Living with Disabilities - Tiruvallur District, Tamil Nadu

During the year Action Village India continued its support for the second phase of the Disability Rights project 'Rehabilitation and Promotion of Livelihood for People Living with Disabilities'. The project aims to improve the status of people living with a disability and enable them to live a life of dignity and self-reliance. It addresses disability not just as a health issue but also as a socio-economic and rights-based problem. It promotes a holistic model where it ensures that people living with a disability have access to Government welfare schemes but also provides support in other areas of importance such as health and rehabilitation, education, livelihoods, income generation, and the right to take ownership and responsibility for decisions that impact their lives.

The programme, supported by Action Village India (AVI) was initiated in four blocks of Tiruvallur District in January 2018. The three-year project was extended for a year in March 2021 and further extended for one more year till March 2023, as the stated targets could not be achieved due to the Pandemic. From 2021, Action Village India supported three blocks (Minjur, Sholavaram, and Ellapuram) while the fourth block, Gummidipoondi was supported by another funder.

In Feb 2023, an evaluation was held to review the progress made in the project over the last 5 years. These findings were included in the second phase of the project which started in April 2023.

Transfers to India and other costs associated with the Rehabilitation and Promotion of Livelihood for People Living with Disabilities' project totalled £15,388 raised from individual donors, a grant from the Souter Charitable Trust, a grant from Essex Community Foundation and unrestricted funding.

Elderly Women Group-- Tiruvallur District, Tamil Nadu

During the year Action Village India continued its support for Elderly Women group's health and wellbeing.

Transfers to India and other costs associated with the 'Elderly Women' totalled £1,919 raised from individual donors.

PARTNER - EKTA PARISHAD (UNITY FORUM)

Action Village India continued to support Ekta Parishad to strengthen the livelihoods opportunities for the migrant workers in Chhattisgarh, safe drinking water facility in Bihar and the livelihood of small and marginal farmers in Tamil Nadu. The basic idea is to encourage the villagers (small and marginal farmers) as well as migrant workers to adopt the various alternative livelihoods and enhance their economic earnings.

Transfers to Centre for Experiencing Socio Cultural Interaction (CESCI), a member of Ekta Parishad, totalled £2,431, raised from individual donors.

PARTNER - EQUIDIVERSITY FOUNDATION

Action Village India continued to support EquiDiversity Foundation (EDF) through:

Strengthening Women's Leadership and Participation in Rural Local Governance - Birbhum District, West Bengal

During the year Action Village India continued its support for the Strengthening Women's Leadership and Participation in Rural Local Governance, which began in September 2021. The project takes a holistic approach to supporting women elected representatives to effectively perform their duties alongside empowering women in each Panchayat, through the formation of a Nari Jagaran Committee (NJC) (Community Watch Committee) which offer a platform for women to find solidarity, implement gender-based violence prevention strategies and support survivors of violence and act as a bridge between women voters and local government. Women create development plans and take these to the Panchayat and push for their priorities to be addressed in the Panchayat's annual development plan and budget.

Transfers to India and other costs associated with the 'Women's Leadership and Participation in Rural Local Governance' project totalled £17,336 raised from individual donors, grants from Evan Cornish Foundation and Essex Community Foundation, through the walk for women and unrestricted funding.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

SOLIDARITY PARTNER - LAKSHMI ASHRAM

Lakshmi Ashram is a women's ashram at Kausani in Uttarakhand in the foothills of the Himalayas. It provides education on the Gandhian basic education model to local girls from disadvantaged families. The staff and students, from age five to school leaving, run the ashram. The ashram also runs kindergartens and environmental projects in the surrounding hills. Lakshmi Ashram hosts volunteers who work in India and learn about the local area and the Gandhian tradition. AVI has continued to provide solidarity support to Lakshmi Ashram in the past year through involvement with different partner events and meetings.

PARTNER - NAV BHARAT JAGRITI KENDRA (NBJK)

Action Village India continued to support NBJK through several projects:

Community Action Project, Bihar and Jharkhand

During the year, Action Village India continued to support the 'Community Action' project which enables three small grassroots NGOs related to NBJK in Bihar and Jharkhand as well as the advocacy wing of NBJK, Lok Samiti, to deliver small-scale locally important programmes. These groups are located in remote areas of Bihar and Jharkhand, two of the poorest states in India. This support enables community groups to take the lead in their own development.

Transfers to India and other costs associated with 'Community Action Project' totalled £2,359 raised from individual donations, and unrestricted funding.

Girls' Education and Coaching Centres, Bihar and Jharkhand

During the year Action Village India continued its support for the Girls' Education project which continues to remove the barriers that stand between girls and a successful and continuing education, through:

1. Supporting 435 girls to continue their education by providing them with school fees (or where they go to government school which are free with tuition fees), uniforms, books and supervision.
2. Providing regular extra tuition in Maths, Science and English for over 650 girls through the running of 19 Coaching Centres.

Transfers to India and other costs associated with the 'Girls Education and Coaching Centres' project totalled £45,603 raised through individual donations, Geoff Herrington Foundation and Harris Freeman Foundation.

Partner – Regional Centre for Development Cooperation (RCDC)

Action Village India continued to support RCDC through:

Securing Land Rights and Livelihoods for Fisherfolk - Chilika Lake, Odisha

Action Village India continued to support the 'Securing Land Rights and Livelihoods for Fisherfolk' project based around Chilika Lake, Odisha. This three-year project run by the Regional Centre for Development Cooperation (RCDC) aims to reduce rural poverty and landlessness for 5,000 families from traditional fishing communities in 32 villages in and around the Chilika Lake in Odisha, India. This will be achieved by enabling families, particularly women, to gain access to and ownership over land resources through advocacy and support, promote alternative sustainable income generating practices, reinforcing community resilience including towards natural disasters and conserving the coastal ecology, while taking measures to strengthen the community. This work has an integrated strategy that includes direct support complemented with advocacy, training, and community building. The project works to tackle the main issues for these communities: poverty, unemployment, migration, hunger, malnourishment, child labour, violence and atrocities by men against women, inter and intra village conflicts, alcoholism, landlessness and the extreme climate impacts.

Transfers to India and other costs associated with the 'Securing Land Rights and Livelihoods for Fisherfolk' project totalled £26,996 funded by individuals, grants from Zephyr Charitable Trust, Essex Community Foundation and unrestricted funding.

Partnership Solidarity Fund

Action Village India has set up the Partnership Solidarity Fund (previously called the Partnership Development Fund), through which we encourage all our partners to apply for small amounts of funding to finance creative initiatives, organisational development, learning activities, pilot initiatives and any other activities that are

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

difficult to fund. The Partnership Solidarity Fund was previously referred to as the Partnership Development Fund.

- The Partnership Solidarity Fund is an annual fund with the aim of providing solidarity to Action Village India's partner organisations through flexible funding.
- We understand that certain initiatives, be they staff development, research, pilot projects, office maintenance, learning opportunities etc, are vital to the running and the sustainability of an organisation.
- And we know that often raising funds for these kinds of activities is very challenging. This is where the Partnership Solidarity Fund wants to make its impact.

This year, Action Village India supported the following activities through the Partnership Solidarity Fund:

Nav Bharat Jagriti Kendra (NBJK)

The Partnership Solidarity Fund will support NBJK in sharing their 52 years of experiences with Action Village India's partners in India as well as other NGOs for their financial sustainability and local resource mobilisation.

Through this Solidarity Partnership Grant of AVI, NBJK aims to enhance the capacity of small NGOs in developing own fund generation activities, have multiple sources of resource mobilisation and decrease full donors' dependency. There is also a need by many small NGOs for updating legal statutory documents, developing project-writing skills, completing returns, fulfilling legal formalities, etc. The training's purpose is to share NBJK's sustainable model and rich resource mobilization experiences of 52 years with NGOs' representatives, giving them exposures at NBJK. This capacity-building program also provides an opportunity for AVI's partners from other states to join the workshop and contemplate the sustainability of their organisations.

A transfer of £1,250 was made NBJK to support this initiative

ASSEFA

The Partnership Solidarity Fund will support ASSEFA in Developing a culture of non-violence by learning, practicing and teaching non-violence.

Proposed plan of action include:

- A tool would be prepared for these three levels with the help of experts who have strong faith in non-violence for social change.
- Teachers, senior students/youths and parents in a selective sector of villages would be identified and regular interaction as to how to respond to the violence
- The well-trained masters and volunteers from a broad social spectrum will be selected to carry out this programme.
- A daylong session every Sunday, in a mostly participatory manner, for 20 weeks.
- A study will be made to assess the impact of the course at the year end.
- All the events would be documented, so as to share with those who are interested and willing to take up this venture.

A transfer of £1,250 was made to ASSEFA to support this initiative.

Centre for Rural Systems and Development (CRUSADE)

The Partnership Solidarity Fund will support CRUSADE with their community health programme through 'Village Health Committees. CRUSADE has been implementing the health programme for many years and is constantly evolving towards strengthening its impact on communities by promoting 'Village Health Committees' (VHCs) which focus on common health and environmental issues within the *Panchayats* (village councils), comprising two/three villages.

Through this 'Partnership Solidarity Fund, CRUSADE would like to extend support to all the 12 VHCs to help them plan and implement tangible actions that contribute directly or indirectly to promoting public health in the villages. Some of the illustrative actions that are possible within the village context in CRUSADE's operational areas include;

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

1. Establishing a vermicomposting unit in the village utilising the bio-degradable solid wastes collected within the village panchayat area. The vermicompost can be used back in the village for those practicing kitchen gardens, thus generating some revenue for the VHC.
2. Setting up an incinerator in a girls' high school or higher secondary school for safe disposal of sanitary napkins used by the girl students.
3. Promoting the use of cloth bags or paper bags and completely avoiding the use of plastic bags within the village. The VHCs can work with Self-Help Groups and produce the required cloth bags and paper bags, which can be distributed to households within the village at a nominal cost.
4. Tree planting in school campus area and within the village commons. The VHC shall work with the village panchayat to undertake this activity.
5. Promotion of school nutrition garden and kitchen gardens in the poorest households. The open spaces in the school premises can be used for cultivating vegetables which can go into as ingredients in the noon meal scheme, while also enabling children to learn some basics on vegetable cultivation. Likewise, the kitchen garden will help the households receive supplementary nutrition from the vegetables cultivated in the backyard.
6. Construction of a public toilet by leveraging part resources from Government program. This will be undertaken in a village where it is most appropriate and needed.

A transfer of £1,250 was made to CRUSADE to support this initiative.

Regional Centre for Development Cooperation (RCDC)

A transfer of £240 was made to RCDC to be awarded to the poor household around Chilka lake in Odisha to support their education and economic activities.

FINANCIAL REVIEW

Review of Results

The charity is reporting a surplus for the year of £16,012 (2023: deficit of £48,637), with overall income increasing to £221,772 (2023: £181,885). 2023/24 had represented a year of transition for AVI, and this was a positive result. The surplus on unrestricted funds, before transfers to projects was £12,662 (2023: £29,148).

Grants receivable to directly support projects in India increased to £79,437 (2023: £55,556), with a further £9,688 of grants for core funds (2023: £1,450). These were received from ten different organisations. The charity's supporters provided donations, legacies and subscriptions amounting to £93,254 (2023: £77,121). This included £12,455 raised through two successful appeals, along with £21,000 from three gifts-in-wills, which we were particularly grateful to receive (2023: nil).

Altogether income from fundraising events was £20,538 (2023: £30,434), including £12,500 donated as gift aid from the charity's wholly owned subsidiary, Sensetrade Limited which runs the Madras Café at Womad (2023: £25,719). A reduction in trading, from 4 to 3 days, led to the lower income. In addition to other fundraising event income, the charity received £17,520 from trading activities, including sales of merchandise which continues to grow via the website and at markets (2023: £16,855).

The charity's expenditure was £205,760 (2023: £230,523), which includes project costs of £168,067 (2023: £202,145) of which £113,161 was directly transferred to partners in India (2023: £153,278). This includes £3,990 transferred via the Partnership Solidarity Fund (2023: £5,000) but excludes the contribution to core costs of £4,611 (2023: £5,763), as set out in Note 3. In 2023/24 the charity was able to transfer £11,750 of unrestricted funds to directly fund projects (2023: £42,500).

Reserves carried forward at 31 March 2024 amount to £109,166, £86,305 of which represents unrestricted funds (2023: £85,393) and £22,861 (2023: £7,761) restricted funds.

Further details of the charity's activities are set out in the Statement of Financial Activities on page 14 and the financial position of the charity at 31 March 2024 is set out in the Balance Sheet on page 15.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

Reserves Policy

AVI's reserves policy and the actual level of reserves are reviewed annually by the Board in its budget setting meeting. The policy is to hold free reserves (which excludes designated funds) of between three and six months of UK expenditure and three months of commitments to partners. This enables a greater resilience and adaptability to maintain charitable operations and support to partners should the charity face a significant drop in income or increase in costs. In worst case scenario it could continue to provide some support to partners whilst they try to replace AVI's contribution to their work whilst enabling the charity to wind up operations.

AVI has always given priority to meeting its commitments to its partners in India and that policy will remain. At 31 March 2024 the charity's free reserves, calculated as unrestricted general funds less tangible assets and investments, amounted to £74,563 (2023: £69,928). This was just above the mid target range for the year ended, and comfortably within the range set for 2024-25 of between £66,000 and £90,000.

£11,010 of the unrestricted reserves is allocated to a Designated Fund known as the Partnership Solidarity Fund (previously known as Partnership Development Fund) which has been set up to provide solidarity and support to partners to finance create initiatives, organisational development, learning activities, pilot initiatives, and activities which are difficult to fund. £3,990 was transferred in the year (for more details see page 6).

PLANS FOR FUTURE PERIODS

Action Village India has developed and approved comprehensive 'Priorities and Plans' for the three years, 2022-23 to 2024-25. This plan builds on the previous strategic review conducted in 2015 and resulting Business Plan and a period of AVI staff transition leading to the establishment of our current team. From April 2020 our International Partnerships Director became our Director. She then worked closely and positively with our Communications, Fundraising and Operations Manager. Our staff team have been a vital foundation for Action Village India to progress through the challenges that we have all faced over the last four years. They are sincerely thanked.

Main Activities 2023-24

2023-24 was an important and, ultimately, positive year of transition for Action Village India. It was a year of some transition for the staff team. After what was nearly seven years with Action Village India, our Executive Director, Esther Trienekens, moved on. We warmly wish her well. Our new Executive Director, Kavita Pandey joined in August 2023. She has been warmly welcomed. In November we recruited a part time Fundraising and Development Manager, Ashley Wild. He has also been warmly welcomed. Our Communications, Fundraising and Operations Manager, Aneeta Patel remains as a key person in our team.

Our **Summer of Solidarity for rural India** appeal and Action Village India's exhibition, newspaper and stall at WOMAD 2023, all appreciated the 30 years of solidarity from the volunteers of the peerless Madras Café. Our autumn was full of stalls and events all sharing our vibrant and expanded shop. We intensified our fundraising with success and are opening up new opportunities.

The first 'face-to-face' **Partners' Forum** was held in Puri, Odisha in October 2023. This was an opportunity for all partners to meet Kavita and for an inspiring four days of exchanges and discussions. This was the foundation to Kavita's very positive visit to partners over February and March 2024.

Overall purpose of Action Village India is:

Action Village India is committed to contributing to a more just, equal, inclusive and sustainable world, with more accountable and democratic institutions and based on respect for gender equality, our environment and fundamental human rights.

This is an expression of the core principles and commitments that inspire our work and partnerships and we look to these being progressed somehow by everyone we engage with. Action Village India looks to developing partnerships with people, organisations, networks, charities, suppliers, social enterprises and businesses who share these values and principles.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

Overall aims 2024-25:

In 2024-25 Action Village India will continue to focus on our four main priorities as set out in our three-year strategy plan:

1. Continue and strengthen our solidarity with partners
2. Strengthen and diversify Action Village India's resources
3. Strengthen and develop the Action Village India community
4. Take forward an integrated response to the Climate Emergency and for Gender Equality

Priorities for the Year 2024-2025

- 1. Continue strengthening our solidarity with partners** We will continue supporting our partners who work alongside villagers in some of the most remote parts of rural India so that they can improve their lives, livelihoods and resilience. This is central to the work of Action Village India and will continue to be our biggest priority.

We will work on this in the coming year through our existing seven partners - Association for Sarva Seva Farms (ASSEFA), Centre for Rural Systems and Development (CRUSADE), Ekta Parishad, Equiversity Foundation (EDF), Lakshmi Ashram, Nav Bharat Jagriti Kendra (NBJK) and Regional Centre for Development Cooperation (RCDC) – and in 2024/25 with our new partner, Self-Employed Women's Association (SEWA) Madhya Pradesh.

Support of projects We will continue to support our four largest projects: Disability Rights, CRUSADE; Economic and Political Empowerment of Women, EDF; Livelihoods and Land Rights, RCDC; Educating Girls, Transforming Lives, NBJK. We have decided not to continue supporting the Community Action project of NBJK, and the coming year will begin a slow withdrawal from this project. We are open to support new projects of our partners, especially if we feel fundraising opportunities are available. There is a strong possibility of supporting a project of ASSEFA on Climate Adaptation Strategies and Practice.

After the approval of the board members, we have moved ahead with the next steps of AVI becoming a partner with Self-Employed Women's Association (SEWA) in Madhya Pradesh. SEWA, Madhya Pradesh will be our new partner in the year 2024-25. We will be exploring potential funding opportunities for SEWA and move ahead with signing the MoU.

Partnership Solidarity Fund We will continue supporting all our partners, including those we currently don't financially support, through our Partnership Solidarity Fund. Partners can apply for funding that falls outside of 'project funding'. This year we will introduce the '**Mutual learning and knowledge exchange**' model among the partners in India and AVI will be providing financial support to facilitate this learning model. In the year 2024-25, the knowledge exchange visits will take place.

Partners meet online We will plan and hold an online meeting this year after all the knowledge exchange visits where all the partners will get an opportunity to present their learnings from the exchange visits and how these learnings are useful for them. This will most likely be held towards the end of November or beginning of December 2024. The plans and programme will be put together in collaboration with partners.

Strengthening Solidarity through partner's visit Visiting partners is an important way for AVI to strengthen solidarity with them linked with the monitoring of the project to ensure transparency, accountability, and progress towards the proposed outcomes of the project. The Director of AVI will be visiting the partners in 2024-25 and the timeline of the visits will be decided based on the convenience for partners and the appropriate time availability of the AVI Director.

Strengthening Solidarity through an Internship Programme supporting Knowledge and Cultural Exchange During the visit to partners in Feb-March 2024, the AVI Executive Director discussed the internship programme with partners and provided them the detailed information about CamVol and the internship programme in collaboration with the University of Cambridge, UK. Most partners have shown great interest in having summer interns from 2024-25.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

Facilitate Learning exchange opportunities beyond financial support We will continue to support partners beyond financially supporting them through our Partners meetings online, but also through other learning exchange opportunities between AVI and Partners. We are also hoping to run a series of online sessions on Climate Change, Gender Equality, and some other issues or social challenges in the Global South with the support of a few key resource persons. These sessions will be discussed with the partners and we will plan them based on mutual agreement.

Strong Partner Communications We want to prioritise having more regular contact with partners so we can find ways to be more aware about partners' needs and progress and be in a position to better support them. Through regular communications, we will discuss where we can support partners. We have decided to have regular video calls directly with community leaders to ensure a stronger bond and understanding and at the same time to support them through knowledge sharing to tackle the complex challenges often faced in achieving the proposed outcomes of the project. This is one of the demands from partners that came up during the Director's visits to partners in February and March 2024. For the partners' community workers, it is motivating to keep in touch with AVI, formally or informally, and talk about any issues they feel are important.

Developing our Project Management and Monitoring Framework We will be working on the project management framework which is to be implemented over 2024/25. We also plan to develop a project report framework and share it with all the partners in India so that we can receive reports in an agreed format.

Strengthen our Financial Monitoring processes We will be focusing on strengthening our own financial monitoring systems so we can better understand expenditure but also better support partners in this. We have introduced an 'Utilisation Certificate' for better financial monitoring and to ensure transparency. We will incorporate this requirement in all the MoUs with the partners.

2. Strengthen and diversify Action Village India's resources

We have developed a fundraising strategy for the year 2024-25 which includes strengthening our foundational database that will impact the success of fundraising efforts. We are planning the 'Social Impact Assessment/Evaluation' of all the AVI-supported projects, apart from the Disability Rights as we already have received the evaluation report from CRUSADE. The social impact assessment report and data will be instrumental in showcasing the impact of the long-term support to our donors and supporters.

We plan to raise funds through diverse sources of funding: -

- **Trusts and Foundations** We have welcomed a new member of staff who is supporting us in fundraising from trusts and foundations. We are hopeful that we will be able to raise more funds from trusts this year.
- **AVI Network of Ambassadors** We will introduce a new fundraising model 'AVI NoA'. Our Ambassador Network is a group of individuals who share our vision of a just, equal and inclusive world and support our work to fight poverty, inequality, and injustice to create sustainable social change. AVI ambassadors are people of integrity, empathy, and passion. We plan to initiate this model over 2024-25.
- **Campaign around Regular Donations** With a view to increasing the 'passive' income from regular donations, we would like to focus on a campaign to enable, especially a younger, new audience, to set up regular donations to Action Village India. Our plan is to set up a campaign on Instagram (to be extended to Facebook and twitter/X) that has a very easy and straightforward set of steps to be able to set up monthly donations. It all needs to be able to happen on a mobile device with no need to use a debit or credit card (if possible).
- **Fundraising through Non-AVI appeals** We plan to raise funds from public platforms through project appeals. We can plan more frequent project appeals via various public and Online Fundraising Platforms including Global Giving; Crowdfunding and Easy Fundraising.
- **Events** After a successful year of events last year, we will again be attending a series of events to raise funds, sell our products and get new people interested in the organisation. We will focus our events in September and October 2024 and are hoping to attend Darbar, the Om Yoga Show, the Eton Action Fair, Lewisham Seasonal Fair and Walk for Women.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

- **Trading** We will continue to raise funds through our trading after a few very successful years. This year, we are hoping to work with universities to support us in strengthening our sales collaborations.
- **Shop promotion to enhance sale** We plan to promote the AVI shop as a sustainable source of income to be able to support the work of partners in rural India. We have developed a strategy to enable this process. We plan to –
 - Increase our shop offering. We have a very limited range of products and hence we plan to increase the variety, through ethical procurement.
 - Include information about the story of the products, where does it come from, etc. along with information printed about the product and, where possible, the person who made it.
 - Brand name of the shop products.
 - Allocate an intern to help us with shop promotion.

3. Strengthen and develop the Action Village India community

Strengthen Communications We aim to strengthen our communications with the existing supporters and enhance the communication content through various platforms to increase the outreach of our work and impact. We have developed a comprehensive communication strategy with the aim to connect with a wider public and to gain more supporters.

Strengthen our collaboration with Madras Café across the whole year and through a range of ways, including contributing, as appropriate and mutually agreed, to Madras Café meetings and planning.

India Interest Group This was one of the priorities of the previous year that wasn't completed. It is still something we recognise that is important and so would like to further develop this. We would like to enable a group of similar organisations to AVI to meet 2-4 times a year and discuss topics, including social justice and human rights issues in India.

4. Take forward an integrated response to the Climate Emergency

- a. **Online Sessions with Partners on Climate change and Gender Equality.**
- b. **Develop and share with partners** resources about different, appropriate and just approaches to climate adaptation in India.
- c. **Encourage partners' access to appropriate resources in India** i.e. Centre for Science and the Environment in Hindi and English and other similar organisations.

5. **Madras Café/WOMAD** We hope to strengthen our relationship with Madras Café and together plan a very successful WOMAD in July 2024.

6. **The Team** We want to focus on having good ways of working between all staff members and ensure a positive workspace. We want to focus on better team management, weekly and monthly meetings, and better ways of working collaboratively to achieve our organisational objectives.

Our plans for 2024/25 provide a series of great opportunities for Action Village India to strengthen and diversify Action Village India's resources at the same time as strengthening and developing our Action Village India community. We will continue focusing on the quality of our partnerships and less on the amounts of funds that we transfer to India. This is all with the purpose and inspiration of continuing and strengthening our solidarity with partners.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Action Village India for the purposes of company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements the Trustees are required to: -

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

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities FRS102 (issued in 2015) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 16 July 2024 and signed on its behalf by



Andy Rutherford, Chair of Trustees

ACTION VILLAGE INDIA
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION VILLAGE INDIA
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

I report to the trustees on my examination of the accounts of Action Village India for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)b of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any other requirement that the accounts give a "a true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Chris Wilde A.C.A
Chartered Accountant
7 Crondall Lane
Farnham GU9 7BG

16 July 2024

ACTION VILLAGE INDIA
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating INCOME AND EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

<u>Year to 31 March 2024</u>					<u>Year to 31 March 2023</u>		
	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	Total £
Income from:							
Donations & Legacies	2	62,157	39,572	101,729	59,607	17,892	77,499
Memberships	2	1,193	20	1,213	1,048	24	1,072
Charitable activities:							
Grants for Projects in India	2	-	79,437	79,437	-	55,556	55,556
Income generation activities:							
Fundraising events		16,790	3,748	20,538	27,650	2,784	30,434
Trading Activities		17,520	0	17,520	16,855	0	16,855
Investments:							
Interest receivable		1,335	-	1,335	469	-	469
Total incoming resources		98,995	122,777	221,772	105,629	76,256	181,885
Expenditure on:							
Raising funds	3	37,693	-	37,693	28,378	-	28,378
Charitable activities:							
Support for rural communities in India	3	48,640	119,427	168,067	48,104	154,041	202,145
Total expenditure		86,333	119,427	205,760	76,482	154,041	230,523
Net income/ (expenditure)		12,662	3,350	16,012	29,148	(77,785)	(48,637)
Transfers between funds	11	(11,750)	11,750	-	(42,500)	42,500	-
Net movement in funds		912	15,100	16,012	(13,353)	(35,285)	(48,637)
Reconciliation of funds:							
Total funds brought forward	11	85,393	7,761	93,154	98,746	43,046	141,792
Total funds carried forward		86,305	22,861	109,166	85,393	7,761	93,154

The notes on pages 17 to 25 form part of these accounts.

There were no recognised gains or losses for the year other than shown above.

All incoming resources and resources expended derive from continuing activities.

ACTION VILLAGE INDIA
BALANCE SHEET AS AT 31 MARCH 2024

	Note	31 March 2024 £	31 March 2023 £
Fixed Assets			
Tangible assets	6	582	315
Investments	7	150	150
		<u>732</u>	<u>465</u>
Current Assets			
Stock		3,337	5,070
Debtors	8	10,593	12,394
Cash at Bank		110,020	76,285
		<u>123,950</u>	<u>93,749</u>
Creditors - amounts due within one year	9	(15,516)	(1,060)
Net Current Assets			
Net Assets		<u>108,434</u>	<u>92,689</u>
Charity Funds	10-11	<u>109,166</u>	<u>93,154</u>
Restricted		<u>22,861</u>	<u>7,761</u>
Unrestricted:			
General		75,295	70,393
Designated		<u>11,010</u>	<u>15,000</u>
		<u>86,305</u>	<u>85,393</u>
Total Charity Funds		<u>109,166</u>	<u>93,154</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- 1) ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- 2) 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 surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies, subject to the small company's regime under Part 15 of the Companies Act 2006 (effective January 2016).

These financial statements were approved by Trustees on 16th July and are signed on their behalf by:



.....
 Andy Rutherford, Chair of Trustees
 16th July 2024

The notes on pages 17 to 25 form part of these accounts.

Company Registration Number 6110505

ACTION VILLAGE INDIA**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
Cash flows inflow/(outflow) from operating activities	<u>32,966</u>	<u>(39,291)</u>
Cash flows from investing activities:		
Interest received	1,335	469
Purchase of tangible fixed assets	<u>(566)</u>	<u>-</u>
Net cash provided by investing activities	<u>769</u>	<u>469</u>
Net increase/(decrease) in cash and cash equivalents in the year	33,735	(38,822)
Cash and cash equivalents at the beginning of the year	<u>76,285</u>	<u>115,107</u>
Cash and cash equivalents at the end of the year	<u>110,020</u>	<u>76,285</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>110,020</u>	<u>76,285</u>
	110,020	76,285
Reconciliation of net income to net cash flow from operating activities:		
Net movement in funds	16,012	(48,638)
Depreciation charge	299	157
Interest receivable	(1,335)	(469)
Decrease (Increase) in debtors	1,801	16,135
Increase /(Decrease) in creditors	14,456	(1,406)
(Decrease)/Increase in stock	<u>1,733</u>	<u>(5,070)</u>
Net cash inflow from operating activities	<u>32,966</u>	<u>(39,291)</u>

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

a) Basis of Accounting

The company, Action Village India (AVI), is a company limited by guarantee (no 06110505). It is also a charity registered in accordance with the Charities Act 2011 (registration no 1118845) in the United Kingdom. The address of its principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given on page 3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2016.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Going concern

These financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure (and related cashflows) for twelve months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

c) Group accounts

The charity has a wholly owned subsidiary, Sensetrade Limited. Groups accounts have not been prepared as the charity is exempt from the requirement to prepare group accounts on account of the fact that the gross income, after consolidation adjustments, of the group is no more than the threshold for a statutory charity audit.

d) Incoming resources

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. The following specific policies are applied to particular categories of income: -

- For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled in the reporting period.
- Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.
- Donated facilities and donated professional services are recognised as income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity, for example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.
- No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report, where relevant.
- Investment income is earned through holding assets for investment purposes such as term deposits.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

- Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

e) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under activities that aggregate all costs related to any particular activity. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties; it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings: -

- Costs of raising funds comprise costs incurred by the charity in the generation of donation and fundraising income.
- Expenditure on charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Other expenditure represents those items not falling into the categories above.
- All categories of costs include both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

f) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include premises costs, office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular activities, they have been allocated to expenditure on a basis which may be based on activity as represented by direct costs expended on that activity or based on a proportion of staff costs. The analysis of these costs is included in Note 3.

g) Fund accounting

Funds held by the charity are either: -

1. Unrestricted general funds – these are funds without specified purpose and are available as general funds.
2. Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
3. Restricted funds – these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between funds are made to cover deficits on individual restricted funds and to recognise fixed assets acquired with restricted income, but with no further restrictions on use, within unrestricted funds.

h) Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment - 25% straight line basis

Website - 25% straight line basis

Assets costing less than £500 are not capitalised.

i) Website development costs

Website planning costs are charged to the Statement of Financial Activities (SOFA) as incurred. Other website costs are capitalised as a fixed asset only where they lead to the creation of an enduring asset delivering tangible future benefits whose value is at least as great as the amount capitalised. An impairment review is undertaken of the net asset value of the website at each Balance Sheet date. Expenditure to maintain or operate the developed website is charged to the SOFA.

j) Pension Costs

The Charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Charity. The annual contributions payable is charged to the income and expenditure account.

k) Foreign exchange

Transactions denominated in foreign currencies are initially translated into sterling at the exchange rates ruling at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into sterling at the exchange rates ruling at the year end. Foreign exchange differences are dealt with in the income and expenditure account and allocated directly to the activities where appropriate to do so.

l) Stock

Stock relates to merchandise purchased for resale which are stated at lower of cost and net realisable value. A provision is made for slow moving stock.

m) Debtors

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

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

q) Financial Instruments

The charity has only financial assets and liabilities of a kind that qualify as basic financial instruments. These basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

ACTION VILLAGE INDIA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

2. INCOME

	2024			2023		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
(a) Donations comprise:						
Donations	40,069	30,972	71,041	58,157	17,892	76,049
Legacies	21,000	-	21,000	-	-	-
Memberships	1,193	20	1,213	1,048	24	1,072
Grants of core funds (note 2b (ii) below)	1,088	8,600	9,688	1,450	-	1,450
	63,350	39,592	102,942	60,655	17,916	78,571
(b) Grants receivable comprise:						
(i) Grants supporting rural communities in India:						
Crusade - Disability Rights						
Rhododendron Trust	-	1,000	1,000	-	-	-
Essex Community Foundation	-	2,500	2,500	-	-	-
Souter Trust	-	7,000	7,000	-	7,000	7,000
COVID						
Siemens Gaye Group	-	-	-	-	-	-
EquiDiversity - Women's Governance						
Essex Community Foundation	-	3,500	3,500	-	-	-
The Evan Cornish Foundation	-	8,000	8,000	-	-	-
NBJK - Girls Education						
Geoff Herrington Foundation	-	20,000	20,000	-	20,000	20,000
Philip Henman Trust	-	-	-	-	5,000	5,000
Harris Freeman Foundation	-	11,937	11,937	-	8,056	8,056
NBJK - Community Action						
Ashworth Trust	-	-	-	-	-	-
William A Cadbury	-	-	-	-	500	500
RCDC - Land Rights & Livelihoods						
Essex Community Foundation	-	4,000	4,000	-	-	-
Zephyr Charitable Trust	-	20,000	20,000	-	15,000	15,000
Oakdale Trust	-	1,500	1,500	-	-	-
	-	79,437	79,437	-	55,556	55,556
(ii) Grants of core funds:						
Keith Spicer Tea India	1,088	-	1,088	-	-	-
Zephyr Charitable Trust	-	7,000	7,000	-	-	-
Harbinsons Charitable trust	-	1,600	1,600	1,200	-	1,200
Sundarama Trust	-	-	-	250	-	250
	1,088	8,600	9,688	1,450	-	1,450

Donations include £12,455 raised through appeals (0 in 2023)

ACTION VILLAGE INDIA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

3. ANALYSIS OF EXPENDITURE

	Basis of allocation	Raising funds £	Support for rural communities in India £	Governance £	Total £	2023 £
Costs directly allocated to project activities:						
Project visit & Expenses	Direct	-	1,761	-	1,761	1,510
Partners' Forum	Direct	-	5,645	-	5,645	-
Publicity, Events & Trading	Direct	12,174	-	-	12,174	10,772
Partnership Solidarity Fund	Direct		3,990	-	3,990	5,000
		12,174	11,396	-	23,570	17,282
Project expenditure:						
Staffing & Support costs for projects	Direct	-	4,611	-	4,611	5,763
ASSEFA - Maternal Health	Direct	-	1,750	-	1,750	1,384
ASSEFA - Rural Livelihoods	Direct	-	-	-	-	3,986
Crusade - Disability Rights	Direct	-	15,318	-	15,318	21,165
Crusade - Women's Development	Direct	-	1,919	-	1,919	2,715
Ekta Parishad/ CESCO	Direct	-	2,431	-	2,431	-
EquiDiversity - Women's Governance	Direct	-	16,456	-	16,456	15,741
NBJK – Girls' Education	Direct	-	44,291	-	44,291	47,539
NBJK - Community Action	Direct	-	2,359	-	2,359	8,718
RCDC - Land Rights & Livelihoods	Direct	-	24,647	-	24,647	47,030
Restricted General	Direct	-	-	-	-	-
		-	113,782	-	113,782	154,041
Support costs allocated to other activities:						
Staff costs	Staff time	21,189	27,813	4,743	53,745	44,649
Office, premises & other costs	Usage	2,900	8,699	2,899	14,498	14,528
External accountant's fees	Direct	-	-	-	-	-
AGM & meeting costs	Usage	-	-	165	165	23
		24,089	36,512	7,807	68,408	59,200
Total costs excluding governance costs		36,263	161,690	7,807	205,760	230,523
Governance cost allocation	Usage	1,430	6,377	(7,807)	-	-
Total costs by activity		37,693	168,067	-	205,760	230,523

ACTION VILLAGE INDIA**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****4. TRUSTEES AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES**

No trustee received reimbursed expenses during the year (2023: nil)

The charity considers its key management personnel to comprise the Board of Trustees and its Executive Director. The total amount of employee salary and benefits including employer's pension contributions received by key management personnel were £38,035 (2023 - £36,083)

	Year to 31 March 2024	Year to 31 March 2023
	£	£
Gross salaries	57,381	49,361
Employer's National Insurance	-	-
Pension costs	975	1,049
	<u>58,356</u>	<u>50,410</u>

The average number of employees during the year was two (2023: 2).
No employee earned more than £60,000 (2023: £ nil)

5. NET INCOME/(EXPENDITURE)

	Year to 31 March 2024	Year to 31 March 2023
Net income/expenditure is after charging – Independent Examiner's fee	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

6. TANGIBLE FIXED ASSETS

	Office & Computer Equipment £	Total Fixed Assets £
<u>Cost</u>		
At 1 Apr 2023	630	630
Additions	566	566
Disposals	-	-
At 31 Mar 2024	<u>1,196</u>	<u>1,196</u>
<u>Depreciation</u>	25% straight line	25% straight line
At 1 Apr 2023	315	315
Disposals	-	-
Charge for the year	299	299
As at Mar 2024	<u>614</u>	<u>614</u>
Net book value		
At 31 Mar 2023	<u>315</u>	<u>315</u>
As at Mar 2024	<u>582</u>	<u>582</u>

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

7. INVESTMENTS

The wholly owned trading subsidiary, Sensetrade Ltd, which is incorporated in England and Wales, donates all its profits to the charity. Sensetrade Ltd runs the 'Madras Café' which sells Indian food at various events throughout the year. The charity owns 100% of the ordinary share capital of 100 ordinary shares of £1 each at a cost of £150. A summary of the trading results is shown below

Sensetrade Ltd.'s accounting reference date is 31 December.

	12 months to 31st Dec 2023
	£
Turnover	37,272
Cost of sales and administrative expenses	(24,834)
Net profit	12,438
Amount gifted to the charity	(12,500)
Net (loss)/profit before tax	(62)
Tax payable	(98)
Retained in the subsidiary	(160)
The assets and liabilities of the subsidiary	
Fixed assets	1,300
Current assets	1,931
Creditors: amounts due within one year	(1,738)
Total net assets	1,493
Capital and reserves	1,493

8. DEBTORS

	Year to 31 March 2024	Year to 31 March 2023	Notes
	£	£	
Amount due from subsidiary	820	1,219	<i>Income/Loan for Womad</i>
Income tax recoverable	9,773	11,175	<i>Gift aid</i>
Other debtors	-	-	
	10,593	12,394	

9. CREDITORS

	Year to 31 March 2024	Year to 31 March 2023
	£	£
Tax and social security	(2,151)	-
Accruals	(13,365)	(1,060)
	(15,516)	(1,060)
Accruals:		
Merchandise	-	(809)
Pension	(207)	(251)
Wages and salaries	(4,187)	-
Project transfers	(8,321)	-
Rent	(650)	-
	(13,365)	(1,060)

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Year to 31 March 2024			Year to 31 March 2023		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
Fixed Assets	732	-	732	465	-	465
Current Assets	92,768	31,182	123,950	85,988	7,761	93,749
Current Liabilities	(7,195)	(8,321)	(15,516)	(1,060)	-	(1,060)
Total	86,305	22,861	109,166	85,393	7,761	93,154

11. MOVEMENT IN FUNDS

	At 31 March 2023 £	Income £	Expenditure £	Transfers from Unrestricted to projects £	At 31 March 2024 £
Restricted funds:					
ASSEFA - Maternal Health	2,308	1,665	1,750	-	2,223
ASSEFA - Rural Livelihoods	331	2,205	-	-	2,536
Crusade - Disability Rights	2,231	11,256	15,388	5,000	3,099
Crusade - Women's Development	119	6,418	1,919	-	4,618
Ekta Parishad/ CESC	681	50	2,431	1,750	50
EquiDiversity - Women's Governance	190	14,827	17,336	5,000	2,681
NBJK – Girls' Education	640	47,980	45,603	-	3,017
NBJK - Community Action	986	2,865	2,359	-	1,492
RCDC - Land Rights & Livelihoods	275	28,511	26,996	1,355	3,145
Restricted General	-	7,000	5,645	(1,355)	-
Total restricted funds	7,761	122,777	119,427	11,750	22,861
Unrestricted funds:					
General funds	70,393	98,995	82,343	(11,750)	75,295
Designated funds:					-
Partnership Development fund	15,000	-	3,990	-	11,010
Total unrestricted funds	85,393	98,995	86,333	(11,750)	86,305
Total funds	93,154	221,772	205,760	-	109,166

Transfers of £3,990 were made from the Partnership Development Fund to the following initiatives:

NBJK – strengthening capacity of smaller NGOs (£1,250); Assefa - developing culture of non-violence by learning, practicing and teaching non-violence (£1,250), Centre for Rural Systems and Development (CRUSADE) with their community health program through 'Village Health Committees' (£1,250) and £240 to RCDC to be awarded to households around Chilika Lake in Odisha to support their education and economic activities. More details provided on page 6 of Trustees' Report.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

12. RELATED PARTIES

There were no transactions that are required to be disclosed in these accounts.

13. PENSIONS

The charity operates a defined contribution pension scheme. The charge to the Statement of Financial Activities for the year is £975 (2023: £1,049). There were outstanding contributions of £207 at 31 March 2024 (2023: £251) and no prepaid contributions at the year-end (2023: £nil).

Purposes of restricted funds:

ASSEFA – Maternal Health	This programme, developed from ASSEFA's post-tsunami work, provides health awareness and improvements in sanitation and diet to 3,000 women and children in 35 villages of Marakanam Block in coastal Tamil Nadu as well as providing reproductive health training to adolescent girls.
CRUSADE – Disability Rights	This project supports the creation of groups of people living with disabilities, who self-mobilise to claim their rights and benefits in Tamil Nadu.
CRUSADE - Women's Development	This programme supports women's social and economic development and healthcare in Tamil Nadu. This work also supports elderly women, ultra-poor groups and women living with a disability.
EquiDiversity Foundation – Womens' Governance	The aim of this work is to change four Gram Panchayat's (Village Councils) in Birbhum, West Bengal rural governance systems from ones where women serve as proxy leaders to ones where women actively participate in decision-making processes and governance, ensuring more democratic leadership.
NBJK – Girls' Education	This project is run by NBJK and linked groups in its community development network. It provides funds for fees, books and uniforms to enable girls to complete their secondary education as well as providing tuition to girls.
NBJK - Community Action	This fund supports the development and capacity building of NBJK's community development network of grass-roots organisations throughout Bihar and Jharkhand.
RCDC - Land Rights and Livelihoods	This project aims to reduce rural poverty and landlessness for families from fishing communities in 30 villages in and around the Chilika Lake of Odisha. This is achieved by enabling families, and particularly women, to gain access to and ownership over land resources through advocacy and support and by providing alternative livelihoods support.
Designated Funds	
Partnership Solidarity Fund	This fund was established to provide assistance to partners for short term and pilot projects and for strengthening partners' capacity to develop their programmes.

The charity has sufficient resources at 31 March 2024 to fulfil its commitment to each project.

Transfers of £11,750 (2023: £42,500) were made from general unrestricted funds into restricted funds to cover deficits on individual funds where either there will be no further income or the annual planned programme exceeded the restricted income available.

Accounts

ACTION VILLAGE INDIA

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2023

Company Number: 06110505

Charity Number: 1118845

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ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

Charity Name: Action Village India

Company Number: 06110505

Charity Registration Number: 1118845

Principal & Registered Office: 5 Balls Pond Road
London
N1 4AX

TRUSTEES

The affairs of the company were managed during 2022/2023 by the elected or co-opted members of the Trustee Board listed below. Together they constitute the Board of Directors of the limited company and trustees of the charity. Specific matters may be delegated to particular committees of the company by resolution of the Trustee Board and in accordance with the company's Articles.

The following served as trustees during 2022/2023 and to date:

Tracy Adams (Treasurer)

Dr. Prabodh Mukul Agarwal

Rose Elizabeth Bradbury (Secretary from 19th October 2022) – temporarily stepped down from 20th March 2023 – 12th July 2023)

Beatrice Crestini

Aditya Dilipkumar (Company Secretary from 19th October 2022)

Elanor Catherine Jackson (Vice-chair)

Pallavi Modha

Elaine Morrison

Theroshene Naidoo

Meera Kirankumar Patel

Andrew Rutherford (Chair)

Bank: Bank of Scotland
London Chief Office
PO Box 54873
London
SW1Y 5WX

Independent Examiner: Chris Wilde A.C.A
Chartered Accountant
7 Crondall Lane
Farnham GU9 7BG

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company, Action Village India (AVI), is a company limited by guarantee (no. 06110505). It is also a charity registered in accordance with the Charities Act 2011 (registration no. 1118845).

Organisational Structure

The day-to-day work of the charity was managed by the full time Executive Director (Esther Trienekens), supported by the part-time Communications, Fundraising and Operations Manager (Aneeta Patel). The staff were assisted by the Founder-Advisor (Ivan Nutbrown), the trustees, three interns and other members and long-term supporters. Volunteers supported numerous Action Village India events including the Walk for Women, WOMAD Festival, Darbar Festival, Diwali on the Square and Christmas markets.

Appointment and Induction of Trustees, Training and Skills Management

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the trustees have the power to appoint new trustees, who must be re-elected at the following Annual General Meeting.

The Board of Trustees seeks specific skills. Committee members are asked, upon appointment, to complete a skills audit to ensure AVI has access to a wide range of appropriate skills.

AVI provides all trustees with opportunities to learn more about the projects it supports and the issues its partners in India tackle. AVI sponsors its partners to visit the UK to increase awareness of their work. It also runs very successful visits to the partners in India (Partners' Forums) for trustees and supporters, sends regular news updates on its projects to supporters and holds online meetings between partners and supporters.

The charity's staff are encouraged to attend relevant training courses. Where a specific training need arises for a trustee, training is made available.

Risk Policy

The Board has undertaken a risk assessment for the charity encompassing all potential areas of risk and are satisfied that the operating systems and procedures are sufficient to meet these risks.

Related Parties

There are no transactions with related parties.

Public Benefit

The trustees have paid due regard to guidance published by the Charity Commission on public benefit.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The objects of the Company are given in its Memorandum and Articles, and can be summarised as:

The objects of the charity shall be the alleviation and relief of poverty, hardship and distress arising therefrom to those in need without distinction by:

- a) the provision of financial support, information, advice, volunteer labour, opportunity for mutual lesson learning, or assistance in such provision, for the poor and needy in India and such other developing countries as may seem appropriate from time to time;
- b) the provision of education, training and employment for such persons, with the purpose of developing skills to enable them to improve their standard of living including (without limitation) income, health and literacy and to provide opportunities for their economic advancement;
- c) the support of the work of other charities or agencies in the relief of poverty whether in India or other developing countries and in particular (without limitation) by the exchange of resources, information and expertise with other charities or agencies worldwide;
- d) raising awareness in the UK and overseas of issues affecting poor and marginalised people in developing countries;
- e) the fulfilling of such other purposes as may from time to time be recognised by English law as being charitable and which the Charity shall from time to time determine.

The Company is empowered to do all proper things in pursuit of these objectives.

Charitable Aims

AVI was established (as Friends of ASSEFA) in 1988 to support the work of ASSEFA (The Association for Sarva Seva Farms) in India. In 1994 it was decided to support four other Indian organisations; CRUSADE, Kerala Gandhi Smarak Nidhi, Lakshmi Ashram and Nav Bharat Jagriti Kendra. In 1997, formally Friends of ASSEFA became Action Village India (AVI) in recognition of its new partnerships.

AVI currently has partnerships with seven partners, mainly inspired by Gandhian principles who work directly with disadvantaged communities in rural India. They promote self-organisation and non-violent change as a means of combating poverty and reducing social, economic and political powerlessness. AVI works towards an India which is just, fair and inclusive, where all people regardless of gender, ethnicity, caste or belief can benefit from the Country's economic development and lift themselves out of poverty.

AVI operates by raising funds in the UK to support rural development projects that are devised and managed in-country by Indian non-government organisations who AVI develops partnerships with. Our partners are the experts in understanding local communities and how to address their needs and rights at the grassroot level. The goal of AVI is to best support our partners in their work towards improving the lives of India's rural poor, whether that be through financial support, exchanges of information and dialogue or raising awareness of their work outside of India. AVI selects partners in line with its Partner Approval Policy. Once a partner is approved, new projects to be managed by that partner are presented to the Trustee Group by the Executive Director for approval and/or comment according to the AVI's Project Approval Guidelines.

AVI supports projects in rural and remote areas of India: from Bihar in the North down to Tamil Nadu in the South. People living in these rural communities are far less likely to benefit from government programmes and more likely to be affected by poverty, lack of education and healthcare as well as experiencing multiple forms of discrimination and marginalisation. Our activities centre on securing the rights and strengthening the livelihoods of India's rural poor. We work with local partners on projects supporting education, health, land rights, agricultural innovation and women's rights.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

Charitable Work – Projects

In the year to 31 March 2023, Action Village India continued to support rural development work in India. Specific developments in relation to each partner and project are detailed below.

PARTNER - THE ASSOCIATION FOR SARVA SEVA FARMS (ASSEFA)

AVI continued to support ASSEFA through several projects:

Maternal Health - Promotion of reproductive health among young women - Marakanam Block, Tamil Nadu

Action Village India continued to support ASSEFA's post-tsunami work in 35 coastal villages in Tamil Nadu, just north of Pondicherry through this reproductive health project. The Primary objective of the project is to inform, educate and sensitise menstrual hygiene among young girls and women and thereby promoting better reproductive health. *Transfers to India and other costs associated with the Promotion of Reproductive Health project totalled £1,384 raised from individual donors.*

Rural Livelihoods - Linking social entrepreneurs to provide regular employment to 30 women – Virudhunaga, Tamil Nadu

Action Village India made a contribution towards this project which aims to provide regular employment to 30 local vulnerable women in Virudhunagar, Tamil Nadu by setting up a *papad* making unit. *Transfers to India and other costs associated with the 'Rural Livelihoods' project totalled £3,986 raised from individual donors.*

PARTNER - THE CENTRE FOR RURAL SYSTEMS AND DEVELOPMENT (CRUSADE)

AVI continued to support CRUSADE through:

From Disability to Stability - Tiruvallur District, Tamil Nadu

During the year Action Village India continued its support for the Disability Rights project. The project aims to improve the status of 1,500 people living with a disability and enable them to live a life of dignity and self-reliance. It addresses disability not just as a health issue but also as a socio-economic and rights-based problem. It promotes a holistic model where it ensures that people living with a disability have access to Government welfare schemes but also provides support in other areas of importance such as health and rehabilitation, education, livelihoods, income generation, and the right to take ownership and responsibility for decisions that impact their lives.

The programme, supported by Action Village India (AVI) was initiated in four blocks of Tiruvallur District in January 2018. The three-year project was extended for a year in March 2021 and further extended for one more year till March 2023, as the stated targets could not be achieved due to the Pandemic. From 2021, Action Village India supported three blocks (Minjur, Sholavaram, and Ellapuram) while the fourth block, Gummidipoondi was supported by another funder.

During the year, an evaluation was held to review the progress made in the project over the last 5 years. These findings will be included in the next phase of the project.

Transfers to India and other costs associated with the 'From Disability to Stability' project totalled £21,165 raised from individual donors, a grant from the Souter Charitable Trust and unrestricted funding.

PARTNER - EKTA PARISHAD (UNITY FORUM)

Action Village India continued to support Ekta Parishad to strengthen the livelihoods opportunities for the migrant workers in Chhattisgarh. After Covid19, Ekta Parishad is working extensively to build local resources and capacities which ultimately help towards long-term livelihood sustenance to marginalised migrant workers. Action Village India has supported Ekta Parishad with setting up their 'Training & Demonstration Hall' in Tilda. Through this centre trainings will be given to local farmers. Along with the Rice Cooperative, four other cooperatives (Forest Produce Processing, Home Made Food Products, Honey and Oil Processing and Cotton Cloth Unit) have been planned. The basic idea is to encourage the villagers (small and marginal farmers) as well as migrant workers to get trained and to adopt the various alternative livelihoods and enhance their economic earnings.

Transfers to Ekta Parishad totalled £2, raised from individual donors.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

PARTNER - EQUIDIVERSITY FOUNDATION

Action Village India continued to support EquiDiversity Foundation (EDF) through:

Strengthening Women's Leadership and Participation in Rural Local Governance - Birbhum District, West Bengal

During the year Action Village India continued its support for the Strengthening Women's Leadership and Participation in Rural Local Governance, which began in September 2021. The project takes a holistic approach to supporting women elected representatives to effectively perform their duties alongside empowering women in each Panchayat, through the formation of a Nari Jagaran Committee (NJC) (Community Watch Committee) which offer a platform for women to find solidarity, implement gender-based violence prevention strategies and support survivors of violence and act as a bridge between women voters and local government. Women create development plans and take these to the Panchayat and push for their priorities to be addressed in the Panchayat's annual development plan and budget. Action Village India also supported EquiDiversity Foundation through providing a storytelling workshop for their team.

Transfers to India and other costs associated with the 'Women's Leadership and Participation in Rural Local Governance' project totalled £15,741 raised from individual donors, through the walk for women and unrestricted funding.

SOLIDARITY PARTNER - LAKSHMI ASHRAM

Lakshmi Ashram is a women's ashram at Kausani in Uttarakhand in the foothills of the Himalayas. It provides education on the Gandhian basic education model to local girls from disadvantaged families. The staff and students, from age 5 to school leaving, run the ashram. The ashram also runs kindergartens and environmental projects in the surrounding hills. Lakshmi Ashram hosts volunteers who work in India and learn about the local area and the Gandhian tradition. AVI has continued to provide solidarity support to Lakshmi Ashram in the past year through involvement with different partner events and meetings.

PARTNER - NAV BHARAT JAGRITI KENDRA (NBJK)

Action Village India continued to support NBJK through several projects:

Community Action Project, Bihar and Jharkhand

During the year, Action Village India continued to support the 'Community Action' project which enables three small grassroots NGOs related to NBJK in Bihar and Jharkhand as well as the advocacy wing of NBJK, Lok Samiti, to deliver small-scale locally important programmes. These groups are located in remote areas of Bihar and Jharkhand, two of the poorest states in India. This support enables community groups to take the lead in their own development.

Transfers to India and other costs associated with 'Community Action Project' totalled £8,718 raised from individual donations, a grant from the William A. Cadbury Trust and unrestricted funding.

Girls' Education and Coaching Centres, Bihar and Jharkhand

During the year Action Village India continued its support for the Girls' Education project which continues to remove the barriers that stand between girls and a successful and continuing education, through:

1. Supporting 435 girls to continue their education by providing them with school fees (or where they go to government school which are free with tuition fees), uniforms, books and supervision.
2. Providing regular extra tuition in Maths, Science and English for over 650 girls through the running of 19 Coaching Centres.

Transfers to India and other costs associated with the 'Girls Education and Coaching Centres' project totalled £47,539 raised through individual donations, Philip Henman Trust, Geoff Herrington Foundation and Harris Freeman Foundation.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

Partner – Regional Centre for Development Cooperation (RCDC)

Action Village India continued to support RCDC through:

Securing Land Rights and Livelihoods for Fisherfolk - Chilika Lake, Odisha

Action Village India continued to support the ‘Securing Land Rights and Livelihoods for Fisherfolk’ project based around Chilika Lake, Odisha. This three-year project run by the Regional Centre for Development Cooperation (RCDC) aims to reduce rural poverty and landlessness for 5,000 families from traditional fishing communities in 32 villages in and around the Chilika Lake in Odisha, India. This will be achieved by enabling families, particularly women, to gain access to and ownership over land resources through advocacy and support, promote alternative sustainable income generating practices, reinforcing community resilience including towards natural disasters and conserving the coastal ecology, while taking measures to strengthen the community. This work has an integrated strategy that includes direct support complemented with advocacy, training, and community building. The project works to tackle the main issues for these communities: poverty, unemployment, migration, hunger, malnourishment, child labour, violence and atrocities by men against women, inter and intra village conflicts, alcoholism, landlessness and the extreme climate impacts.

Transfers to India and other costs associated with the ‘Securing Land Rights and Livelihoods for Fisherfolk’ project totalled £47,030 funded by individuals, grants from Zephyr Charitable Trust and unrestricted funding.

Partnership Solidarity Fund

Action Village India has set up the Partnership Solidarity Fund (previously called the Partnership Development Fund), through which we encourage all our partners to apply for small amounts of funding to finance creative initiatives, organisational development, learning activities, pilot initiatives and any other activities that are difficult to fund. The Partnership Solidarity Fund was previously referred to as the Partnership Development Fund.

- The Partnership Solidarity Fund is an annual fund with the aim of providing solidarity to Action Village India’s partner organisations through flexible funding.
- We understand that certain initiatives, be they staff development, research, pilot projects, office maintenance, learning opportunities etc, are vital to the running and the sustainability of an organisation.
- And we know that often raising funds for these kinds of activities is very challenging. This is where the Partnership Solidarity Fund wants to make its impact.

This year, Action Village India supported the following activities through the Partnership Solidarity Fund:

Regional Centre for Development Cooperation (RCDC)

The Partnership Solidarity Fund will support RCDC to strengthen the FPO (Padma Uday Jeebika Producer Company Limited-PUJPCL) for Sustainable Livelihood of Women in Chilika Region. Through this initiative the Producers Company will be strengthened and promoted to carry out its various activities by which in the long run around 20,000 poor families will improve their livelihoods over the next 10 years.

A transfer of £1,500 was made to RCDC to support this initiative.

EquiDiversity Foundation

The Partnership Solidarity Fund will support EquiDiversity to run a three days’ residential workshop on Organisational Development and Leadership for their implementation teams in the communities and strategic team of Board Members. The residential workshop will help the organisation determine its course of action – a) creating demonstrative models and systems through direct implementation and strengthening capacities of the community, b) building strategies for the transfer of implementation of programmes, power and accountability to the community based organization and c) exploring the relevance and role of EquiDiversity Foundation once the transfer takes shape.

A transfer of £1,500 was made to EquiDiversity Foundation to support this initiative.

ACTION VILLAGE INDIA
TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

Centre for Rural Systems and Development (CRUSADE)

The Partnership Solidarity Fund will support CRUSADE with their Climate Change Adaptation through Use of Solar Energy Initiative. Through this initiative CRUSADE will support seven households to go for solar energy for powering their basic household requirements – lights, fan and plug points. The beneficiaries will be identified from women Self-help group (SHG) members and community volunteers which will have in built follow up to ensure sustainability. This would provide opportunity for SHG members to demonstrate the adoption of solar energy at the household level and what benefits it can contribute for the users and the environment. There can also be good savings in the electricity tariff for the users, especially when the tariffs have been rising over recent years. This can also give the users and the community in general, a sense of championing the cause of climate change adaptation and mitigation.

A transfer of £2,000 was made to CRUSADE to support this initiative.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Review of Results

The charity is reporting a deficit for the year of £48,637 (2022: surplus of £23,982). Reserves carried forward amount to £93,154 at 31 March 2023, £85,393 of which represents unrestricted funds and £7,761 restricted funds. The deficit was largely to grants being transferred to projects over and above the receipts in the year with a balance of £43,046 of restricted funds brought forward at start of year.

Grants receivable amounted to £55,556 (2022: £75,847) which was lower than had been anticipated. Altogether grants were received from eight different organisations. The charity's supporters provided donations and subscriptions amounting to £77,122 (2022: £107,140). The charity's wholly owned subsidiary, Sensetrade Limited was able to gift profits of £25,719 to AVI (2022: £nil) after a successful WOMAD festival for the Madras Café, the first post Covid-19.

The charity's expenditure was £230,523 (2022: £187,503) during the year, which includes direct project costs of £202,145 (2022: £168,066) of which £148,278 was transferred to India (2022: £124,182). The charity was able to transfer £42,500 of unrestricted funds to directly fund projects, which included £20,000 from Sensetrade.

Further details of the charity's activities are set out in the Statement of Financial Activities on page 13 and the financial position of the charity at 31 March 2022 is set out in the Balance Sheet on page 14.

Reserves Policy

AVI's reserves policy and the actual level of reserves are reviewed annually by the Board in its budget setting meeting. The policy was changed to hold free reserves (which excludes designated funds) of between three and six months of UK expenditure and three months of commitments to partners. This was to enable a greater resilience and adaptability to maintain charitable operations and support to partners should the charity face a significant drop in income or increase in costs. In worst case scenario it could continue to provide some support to partners whilst they try to replace AVI's contribution to their work whilst enabling the charity to wind up operations.

AVI has always given priority to meeting its commitments to its partners in India and that policy will remain. At 31 March 2023 the charity's free reserves amounted to £70,393 which is midpoint in our range for 2023-24 of between £56,000 and £82,000. Our reserves include £5,070 of merchandise stock for sale in next financial year.

£15,000 of the unrestricted reserves is allocated to a Designated Fund known as the Partnership Solidarity Fund (previously known as Partnership Development Fund) which has been set up to provide solidarity and support to partners to finance create initiatives, organisational development, learning activities, pilot initiatives, and activities which are difficult to fund. £5,000 was spent in the year (for more details see page 6).

PLANS FOR FUTURE PERIODS

Action Village India has developed and approved comprehensive 'Priorities and Plans' for the three years, 2022-23 – 2024-25. This plan builds on the previous strategic review conducted in 2015 and resulting Business Plan and a period of AVI staff transition leading to the establishment of our current team. From April 2020 our International Partnerships Director became our Director. She works closely and positively with our Communications, Fundraising and Operations Manager. Our staff team have been a vital foundation for Action Village India to progress through the challenges that we have all faced over the last three years. They are sincerely thanked.

2023-24 will be a year of some transition for the staff team. After what will be nearly seven years with Action Village India, our Executive Director is moving on. We warmly wish her well. A new Executive Director will join in

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

2023-24 and then we plan to recruit a part time Fundraising and Partnership Manager. Our Communications, Fundraising and Operations Manager remains as a key person in our team.

2022-2023 has been a year of connection. After two years of doing things differently due to the Covid-19 pandemic, we were able to reconnect with people face-to-face. This was the case with our partners in India, who we were finally able to visit but also for our community of supporters who we were able to meet at WOMAD as well as at different events. This connection has been so vital in our work, in our way of continuing our solidarity with partners, our solidarity with Madras Café and also in strengthening our community of supporters.

We necessarily took forward our refocused, repurposed, and re-budgeted responses to the challenges in the UK and India provoked by Coronavirus-19. These include temporarily relocating our office to enable 'working from home'; revising our communications plan; more regular interaction with partner organisations in India; taking forward integrated plans for online activities, including webinars and discussions. We will build on the positive aspects of these responses in 2023-24. We will continue to work to reach new demographics of UK supporters and improving our communications and messaging. We will also take forward the development of potential fundraising and new income-generating strategies.

Overall purposes of Action Village India are:

Action Village India is committed to contributing to a more just, equal, inclusive and sustainable world, with more accountable and democratic institutions – based on respect for gender equality, our environment and fundamental human rights.

This is an expression of the core principles that inspire our work and partnerships.

We share our commitments and principles and we look to these being progressed somehow by everyone we engage with and of course all others.

Action Village India looks to developing partnerships with people, organisations, networks, charities, suppliers, social enterprises and businesses who share these values and principles.

Overall aims:

Action Village India has four main priorities for 2022-23 – 2024-25:

1. Continue and strengthen our solidarity with partners
2. Strengthen and diversify Action Village India's resources
3. Strengthen and develop the Action Village India community
4. Take forward an integrated response to the Climate Emergency

Priorities for the Year 2023-2024

Supporting our partners who work alongside villagers in some of the most remote parts of rural India so they can improve their lives, livelihoods and resilience is central to the work of Action Village India and will continue to be our priority. In order for our partners to be able to continue the work they do; we will continue to strengthen our solidarity with them. First and foremost, we will continue to support the projects we currently support and thus continue to support work with partners based on human rights-based approaches focused on our core themes.

Our plans for 2023/24 provide a series of great opportunities for Action Village India to strengthen and diversify Action Village India's resources at the same time as strengthening and developing our Action Village India community. This is all with the purpose and inspiration of continuing and strengthening our solidarity with partners.

Our plans and budget have been developed pragmatically and realistically, conscious of the importance of enabling a positive transition that builds a platform to take forward our ambitious plans over years to come.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

They give space and resources for our 'Summer of Solidarity' as well as our work with partners, including the Partners Forum.

Main priorities:

1. Strengthening our solidarity with partners
 - Continuing to support the four largest projects of our partners
 - Co-organise a Partners Forum in India and visit partners in India
 - Strengthening our partnership and monitoring system
 - Partnership Solidarity Fund
 - Strong partner communications
 - Facilitate support and learning exchange
 - Strengthen our financial monitoring processes
2. Strengthen and diversify Action Village India's resources.
 - This will include a wide range of opportunities over our 'Summer of Solidarity', to recognise the thirty years of solidarity, partnership and humanity between Action Village India and the Madras Café family. A collaboration that has contributed to partners improving access to rights and livelihoods for women, men and children in parts of rural India, so that they can live in more fair and just communities. This will involve as many people as possible from within our community of Action Village India and, hopefully, new friends.
 - We will continue to raise funds through our trading after a few very successful years.
3. Strengthening relations with supporters and finding new supporters.
 - Strengthen communications with supporters
 - Take forward a campaign around regular donations
 - a. Aim to set up an India Interest group with similar organisations to AVI
 - Strengthen our collaboration with Madras Café across the whole year
4. Climate Adaption with partners.
 - Have dedicated discussions at the Partners Forum
 - Develop and share with partners resources about different, appropriate and just approaches to climate adaptation in India
 - Encourage partners' access to appropriate resources in India

During this period, we will continue to work alongside our existing seven partners (Association for Sarva Seva Farms (ASSEFA), Centre for Rural Systems and Development (CRUSADE), Ekta Parishad, Equidiversity Foundation, Lakshmi Ashram, Nav Bharat Jagriti Kendra (NBJK) and Regional Centre for Development Cooperation (RCDC)), phasing out our support for some projects that have been supported for some years and developing new projects and new phases of projects. We will also look, if feasible, to work with new partners, who align with our partnership guidelines, on selected new projects. Whilst our work will continue in the majority of geographic areas we currently work, when developing new projects, we will tend to look to do so more in India's poorer states such as Bihar, Jharkhand and Odisha, subject to achieving funding support.

We will continue focusing on the quality of our partnerships and less on the amounts of funds that we transfer to India.

We will continue to:-

1. To reaffirm and strengthen our partnerships and solidarity with partners in India;
2. To strengthen our presentation, as an organisation and to our supporters, of the centrality of partnerships and solidarity to the way we work and who we work with;
3. To build on and share better the long term partnerships which have been and are at the core of the Action Village India's approach of how to best contribute to a more just, equal and inclusive communities in parts of rural India.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

Action Village India is looking to work with new interns and volunteers in the office and at events including with Madras Café at WOMAD during 2023-24. At the end of July 2023, we look forward to a successful and uplifting 30th Madras Café at WOMAD.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Action Village India for the purposes of company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements the Trustees are required to: -

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

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities FRS102 (issued in 2015) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 12th July 2023 and signed on its behalf by



Andy Rutherford, Chair of Trustees

ACTION VILLAGE INDIA
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION VILLAGE INDIA
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

I report to the trustees on my examination of the accounts of Action Village India for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)b of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any other requirement that the accounts give a "a true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Chris Wilde A.C.A
Chartered Accountant
7 Crondall Lane
Farnham GU9 7BG

12 July 2023

ACTION VILLAGE INDIA
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating INCOME AND EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31 March 2023

<u>Year to 31 March 2023</u>					<u>Year to 31 March 2022</u>		
	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> £
Income from:							
Donations & Legacies	2	59,607	17,892	77,499	63,714	53,350	117,064
Memberships	2	1,048	24	1,072	892	24	916
Charitable activities:							
Grants for Projects in India	2	-	55,556	55,556	-	75,847	75,847
Income generation activities:							
Fundraising events		27,650	2,784	30,434	6,535	4,342	10,877
Trading Activities		16,855	-	16,855	6,770	-	6,770
Investments:							
Interest receivable		469	-	469	11	-	11
Total incoming resources		<u>£105,629</u>	<u>£76,256</u>	<u>£181,885</u>	<u>£77,922</u>	<u>£133,563</u>	<u>£211,485</u>
Expenditure on:							
Raising funds	3	28,378	-	28,378	19,437	-	19,437
Charitable activities:							
Support for rural communities in India	3	48,104	154,041	202,145	35,270	132,796	168,066
Total expenditure		<u>£76,482</u>	<u>£154,041</u>	<u>£230,523</u>	<u>£54,707</u>	<u>£132,796</u>	<u>£187,503</u>
Net income/ (expenditure)							
		29,148	(77,785)	(48,637)	23,215	767	23,982
Transfers between funds							
	11	(42,500)	42,500	-	(23,500)	23,500	-
Net movement in funds		<u>(14,572)</u>	<u>(35,285)</u>	<u>(49,857)</u>	<u>£(285)</u>	<u>£24,267</u>	<u>£23,982</u>
Reconciliation of funds:							
Total funds brought forward		<u>98,746</u>	<u>43,046</u>	<u>141,792</u>	<u>99,031</u>	<u>18,779</u>	<u>117,810</u>
Total funds carried forward		£85,393	£7,761	£93,154	£98,746	£43,046	£141,792

The notes on pages 16 to 24 form part of these accounts.

There were no recognised gains or losses for the year other than shown above.

All incoming resources and resources expended derive from continuing activities.

ACTION VILLAGE INDIA
BALANCE SHEET AS AT 31 MARCH 2023

	Note	31 March 2023 £	31 March 2022 £
Fixed Assets			
Tangible assets	6	315	472
Investments	7	150	150
		<u>465</u>	<u>£622</u>
Current Assets			
Stock		5,070	-
Debtors	8	12,394	28,529
Cash at Bank		76,285	115,107
		<u>93,749</u>	<u>£143,636</u>
Creditors - amounts due within one year	9	(1,060)	(2,466)
Net Current Assets		<u>92,689</u>	<u>£141,170</u>
Net Assets		<u>£93,154</u>	<u>£141,792</u>
Charity Funds	10-11		
Restricted		7,761	43,046
Unrestricted:			
General		70,393	78,746
Designated		15,000	20,000
		<u>84,174</u>	<u>£98,746</u>
Total Charity Funds		<u>£93,154</u>	<u>£141,792</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- 1) ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- 2) 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 surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies, subject to the small company's regime under Part 15 of the Companies Act 2006 (effective January 2016).

These financial statements were approved by Trustees on 12th July 2023 and are signed on their behalf by:



Andy Rutherford, Chair of Trustees

The notes on pages 16 to 24 form part of these accounts.

Company Registration Number 6110505

ACTION VILLAGE INDIA
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities	<u>(39,291)</u>	<u>11,708</u>
Cash flows from investing activities:		
Interest received	469	11
Purchase of tangible fixed assets	<u>-</u>	<u>(630)</u>
Net cash provided by investing activities	<u>£469</u>	<u>£(619)</u>
 (Decrease)/Increase in cash and cash equivalents in the year	 (38,822)	 11,089
Cash and cash equivalents at the beginning of the year	<u>115,107</u>	<u>104,018</u>
Cash and cash equivalents at the end of the year	<u>£76,285</u>	<u>£115,107</u>
 Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>76,285</u>	<u>115,107</u>
	£76,285	£115,107
 Reconciliation of net income to net cash flow from operating activities:		
Net movement in funds	(48,638)	23,983
Depreciation charge	157	158
Interest receivable	(469)	(11)
Decrease/ (Increase) in debtors	16,135	(12,102)
(Decrease)/ Increase in creditors	(1,406)	(319)
Increase in stock	<u>(5,070)</u>	<u>-</u>
Net cash flow from operating activities	£(39,291)	£11,708

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

a) Basis of Accounting

The company, Action Village India (AVI), is a company limited by guarantee (no 06110505). It is also a charity registered in accordance with the Charities Act 2011 (registration no 1118845) in the United Kingdom. The address of its principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given on page 3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2016.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Going concern

These financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure (and related cashflows) for twelve months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

c) Group accounts

The charity has a wholly owned subsidiary, Sensetrade Limited. Groups accounts have not been prepared as the charity is exempt from the requirement to prepare group accounts on account of the fact that the gross income, after consolidation adjustments, of the group is no more than the threshold for a statutory charity audit.

d) Incoming resources

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. The following specific policies are applied to particular categories of income: -

- For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled in the reporting period.
- Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.
- Donated facilities and donated professional services are recognised as income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity, for example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

- No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report, where relevant.
- Investment income is earned through holding assets for investment purposes such as term deposits.
- Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

e) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under activities that aggregate all costs related to any particular activity. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties; it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings: -

- Costs of raising funds comprise costs incurred by the charity in the generation of donation and fundraising income.
- Expenditure on charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Other expenditure represents those items not falling into the categories above.
- All categories of costs include both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

f) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include premises costs, office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular activities, they have been allocated to expenditure on a basis which may be based on activity as represented by direct costs expended on that activity or based on a proportion of staff costs. The analysis of these costs is included in Note 3.

g) Fund accounting

Funds held by the charity are either: -

1. Unrestricted general funds – these are funds without specified purpose and are available as general funds.
2. Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
3. Restricted funds – these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between funds are made to cover deficits on individual restricted funds and to recognise fixed assets acquired with restricted income, but with no further restrictions on use, within unrestricted funds.

h) Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment - 25% straight line basis

Website - 25% straight line basis

Assets costing less than £500 are not capitalised.

i) Website development costs

Website planning costs are charged to the Statement of Financial Activities (SOFA) as incurred. Other website costs are capitalised as a fixed asset only where they lead to the creation of an enduring asset delivering tangible future benefits whose value is at least as great as the amount capitalised. An impairment review is undertaken of the net asset value of the website at each Balance Sheet date. Expenditure to maintain or operate the developed website is charged to the SOFA.

j) Pension Costs

The Charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Charity. The annual contributions payable is charged to the income and expenditure account.

k) Foreign exchange

Transactions denominated in foreign currencies are initially translated into sterling at the exchange rates ruling at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into sterling at the exchange rates ruling at the year end. Foreign exchange differences are dealt with in the income and expenditure account and allocated directly to the activities where appropriate to do so.

l) Stock

Stock relates to merchandise purchased for resale which are stated at lower of cost and net realisable value. A provision is made for slow moving stock.

m) Debtors

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

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

q) Financial Instruments

The charity has only financial assets and liabilities of a kind that qualify as basic financial instruments. These basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

2. INCOME

	2023			2022		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
(a) Donations comprise:						
Donations	58,157	17,892	76,049	52,874	53,350	106,224
Legacies	-	-	-	10,000	-	10,000
Memberships	1,048	24	1,072	892	24	916
Grants of core funds (note 2b (ii) below)	1,450	-	1,450	840	-	840
	£60,655	£17,916	£78,571	£64,606	£53,374	£117,980
(b) Grants receivable comprise:						
(i) Grants supporting rural communities in India:						
Crusade - Disability Rights						
Souter Charitable Trust	-	7,000	7,000	-	5,000	5,000
COVID						
Siemens Gaye Group	-	-	-	-	400	400
EquiDiversity Foundation - Women's Governance						
The Evan Cornish Foundation	-	-	-	-	2,000	2,000
NBJK - Girls Education						
Geoff Herrington Foundation	-	20,000	20,000	-	18,461	18,461
Philip Henman Trust	-	5,000	5,000	-	5,000	5,000
Harris Freeman Foundation	-	8,056	8,056	-	19,986	19,986
NBJK - Community Action						
Ashworth Trust	-	-	-	-	3,000	3,000
William A Cadbury Trust	-	500	500	-	-	-
RCDC - Land Rights & Livelihoods						
Zephyr Charitable Trust	-	15,000	15,000	-	21,000	21,000
Oakdale Trust	-	-	-	-	1,000	1,000
	-	£55,556	£55,556	-	£75,847	£75,847
(ii) Grants of core funds:						
Quakers Disley	0	-	0	240	-	240
Harbinson Charitable trust	1,200	-	1,200	600	-	600
Sundarama Trust	250	-	250	-	-	-
	£1,450	-	£1,450	£840	-	£840

Donations include £0 raised through appeals (£17,889 in 2022)

ACTION VILLAGE INDIA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

3. ANALYSIS OF EXPENDITURE

	Basis of allocation	Raising funds £	Support for rural communities in India £	Governance £	Total £	2022 £
Costs directly allocated to project activities:						
Project visit & Expenses	Direct	-	1,510	-	1,510	744
Partners Forum	Direct	-	-	-	-	395
Publicity, Events & Trading	Direct	10,772	-	-	10,772	4,144
Partnership Solidarity Fund	Direct	-	5,000	-	5,000	-
		£10,772	£6,510	-	£17,282	£5,283
Project expenditure:						
Staffing & Support costs for projects	Direct	-	5,763	-	5,763	8,614
ASSEFA - Maternal Health	Direct	-	1,384	-	1,384	1,919
ASSEFA - Rural Livelihoods	Direct	-	3,986	-	3,986	974
Crusade - Disability Rights	Direct	-	21,165	-	21,165	12,000
Crusade - Women's Development	Direct	-	2,715	-	2,715	-
Ekta Parishad - JJ2020	Direct	-	-	-	-	-
EquiDiversity - Women's Governance	Direct	-	15,741	-	15,741	11,152
NBJK - Girls Education	Direct	-	47,539	-	47,539	35,538
NBJK - Community Action	Direct	-	8,718	-	8,718	5,859
RCDC - Land Rights & Livelihoods	Direct	-	47,030	-	47,030	41,303
COVID Relief Work	Direct	-	-	-	-	15,437
		-	£154,041	-	£154,041	£132,796
Support costs allocated to other activities:						
Staff costs	Staff time	13,795	26,432	4,422	44,649	37,783
Office, premises & other costs	Usage	2,906	8,716	2,906	14,528	10,980
External accountant's fees	Direct	-	-	-	-	650
AGM & meeting costs	Usage	-	-	23	23	11
		£16,701	£35,148	£7,351	£59,200	£49,424
Total costs excluding governance costs		27,473	195,699	7,351	230,523	187,503
Governance cost allocation		Usage	905	6,446	(7,351)	-
Total costs by activity		£28,378	£202,145	-	£230,523	£187,503

ACTION VILLAGE INDIA**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****4. TRUSTEES AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES**

No trustee received reimbursed expenses during the year (2022 £nil)

The charity considers its key management personnel to comprise the Board of Trustees and its Executive Director. The total amount of employee salary and benefits including employer's pension contributions received by key management personnel were £38,035 (2022 - £36,083)

	Year to 31 March 2023	Year to 31 March 2022
	£	£
Gross salaries	49,361	45,409
Employer's National Insurance	-	-
Pension costs	1,049	988
	<u>£50,410</u>	<u>£46,397</u>

The average number of employees during the year was two (2022: 2).

No employee earned more than £60,000 (2022: £ nil)

5. NET INCOME/(EXPENDITURE)

	Year to 31 March 2023	Year to 31 March 2022
Net income/expenditure is after charging – Independent Examiner's fee	0	650
	<u>£0</u>	<u>£650</u>

6. TANGIBLE FIXED ASSETS

	Office & Computer Equipment	Total Fixed Assets
	£	£
<u>Cost</u>		
At 1 Apr 2022	630	630
Additions	-	-
Disposals	-	-
At 31 Mar 2023	<u>630</u>	<u>630</u>
	25% straight	25% straight
<u>Depreciation</u>	line	line
At 1 Apr 2022	158	158
Disposals	-	-
Charge for the year	157	157
As at Mar 2023	<u>315</u>	<u>315</u>
		0
Net book value		0
At 31 Mar 2022	<u>472</u>	<u>472</u>
		-
As at Mar 2023	<u>315</u>	<u>315</u>

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

7. INVESTMENTS

The wholly owned trading subsidiary, Sensetrade Ltd, which is incorporated in England and Wales, donates all its profits to the charity. Sensetrade Ltd runs the 'Madras Café' which sells Indian food at various events throughout the year. The charity owns 100% of the ordinary share capital of 100 ordinary shares of £1 each at a cost of £150. A summary of the trading results is shown below

Sensetrade Ltd's accounting reference date is 31 December.

	12 months to 31 Dec 2022 £
Turnover	58,437
Cost of sales and administrative expenses	(30,296)
Net profit	28,141
Amount gifted to the charity	(25,719)
Retained in the subsidiary	2,422
The assets and liabilities of the subsidiary	
Fixed assets	1,880
Current assets	5,492
Creditors: amounts due within one year	(5,719)
Total net assets	1,653
Capital and reserves	1,653

8. DEBTORS

	Year to 31 March 2023 £	Year to 31 March 2022 £	Notes
Amount due from subsidiary	1,219	10,402	<i>Loan for Womad</i>
Income tax recoverable	11,175	18,127	<i>Gift aid</i>
Other debtors	-	-	
	<u>£12,394</u>	<u>£28,529</u>	

9. CREDITORS

	Year to 31 March 2022 £	Year to 31 March 2022 £
Tax and social security	-	1,816
Accruals	1,060	650
	<u>£1,060</u>	<u>£2,466</u>
Accruals:		
Audit fee	-	650
Merchandise	809	
Pension	251	-
	<u>£1,060</u>	<u>£650</u>

ACTION VILLAGE INDIA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Year to 31 March 2023</u>			<u>Year to 31 March 2022</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>		<u>Funds</u>	<u>Funds</u>	
	£	£	£	£	£	£
Fixed Assets	465	-	465	622	-	622
Current Assets	84,768	7,762	92,530	100,590	43,046	143,636
Current Liabilities	(1,060)	-	(1,060)	(2,466)	-	(2,466)
Total	£84,173	£7,762	£91,934	£98,746	£43,046	£141,792

11. MOVEMENT IN FUNDS

	Balance at 31 March 2022 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 March 2023 £
Restricted funds:					
ASSEFA - Maternal Health	-	3,692	1,384	-	2,308
ASSEFA - Rural Livelihoods	1,942	2,375	3,986	-	331
Crusade - Disability Rights	2,763	9,299	21,655	11,824	2,231
Crusade - Women's Development	2,648	2,010	2,715	(1,824)	119
Ekta Parishad - JJ2020	648	33	-	-	681
EquiDiversity - Women's Governance	7,290	3,641	15,741	5,000	190
NBJK - Girls Education	16,153	35,949	51,462	-	640
NBJK - Community Action	4,006	3,198	8,718	2,500	986
RCDC - Land Rights & Livelihoods	7,596	16,059	48,380	25,000	275
Total restricted funds	£43,046	£76,256	£154,041	£42,500	£7,761
Unrestricted funds:					
General funds	78,746	104,410	71,482	(42,500)	69,174
Designated funds:					
Partnership Solidarity fund	20,000	-	5,000	-	15,000
Total unrestricted funds	£98,746	£104,410	£76,482	£(22,500)	£84,174
Total funds	£141,792	£180,666	£230,523	-	£91,935

Transfers from unrestricted projects includes £20,000 allocated from Sensetrade donation to the following projects: Crusade - Disability Rights £5,000; EquiDiversity £10,000 and RCDC £10,000.

Transfers were made from the Partnership Solidarity Fund to the following initiatives:

RCDC – Strengthening of Producers Company for Sustainable Livelihood of Women in Chilika Region (£1,500); EquiDiversity Foundation- 3 day workshop on organisational development and leadership (£1,500) and Crusade Climate Change Adaption (£2,000). More details provided on page 7 of Trustees' Report.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Purposes of restricted funds:

ASSEFA – Maternal Health	This programme, developed from ASSEFA's post-tsunami work, provides health awareness and improvements in sanitation and diet to 3,000 women and children in 35 villages of Marakanam Block in coastal Tamil Nadu as well as providing reproductive health training to adolescent girls.
ASSEFA – Rural Livelihoods	AVI supports ASSEFA's Rural Livelihoods programme, currently by funding the programme "Linking social entrepreneurship to provide regular employment to 30 women".
CRUSADE – Disability Rights	This project supports the creation of groups of people living with disabilities, who self-mobilise to claim their rights and benefits in Tamil Nadu.
CRUSADE - Women's Development	This programme supports women's social and economic development and healthcare in Tamil Nadu. This work also supports elderly women, ultra-poor groups and women living with a disability.
EquiDiversity Foundation – Womens' Governance	The aim of this work is to change four Gram Panchayat's (Village Councils) in Birbhum, West Bengal rural governance systems from ones where women serve as proxy leaders to ones where women actively participate in decision-making processes and governance, ensuring more democratic leadership.
NBJK - Girls Education	This project is run by NBJK and linked groups in its community development network. It provides funds for fees, books and uniforms to enable girls to complete their secondary education as well as providing tuition to girls.
NBJK - Community Action	This fund supports the development and capacity building of NBJK's community development network of grass-roots organisations throughout Bihar and Jharkhand.
RCDC - Land Rights and Livelihoods	This project aims to reduce rural poverty and landlessness for families from fishing communities in 30 villages in and around the Chilika Lake of Odisha. This is achieved by enabling families, and particularly women, to gain access to and ownership over land resources through advocacy and support and by providing alternative livelihoods support.
Designated Funds Partnership Solidarity Fund	This fund was established to provide assistance to partners for short term and pilot projects and for strengthening partners' capacity to develop their programmes.

The charity has sufficient resources at 31 March 2023 to fulfil its commitment to each project.

Transfers of £22,500 (2022: £23,500) were made from general unrestricted funds into restricted funds to cover deficits on individual funds where either there will be no further income or the annual planned programme exceeded the restricted income available.

12. RELATED PARTIES

There were no transactions that are required to be disclosed in these accounts.

13. PENSIONS

The charity operates a defined contribution pension scheme. The charge to the Statement of Financial Activities for the year is £1,048 (2021: £988). There were outstanding contributions of £251 at 31 March 2022 (2022: £0) and no prepaid contributions at the year-end (2022: £nil).

Accounts

ACTION VILLAGE INDIA

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2022

Company Number: 06110505

Charity Number: 1118845

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ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

Charity Name: Action Village India

Company Number: 06110505

Charity Registration Number: 1118845

Principal & Registered Office: 5 Balls Pond Road
London
N1 4AX

TRUSTEES

The affairs of the company were managed during 2021/2022 by the elected or co-opted members of the Trustee Board listed below. Together they constitute the Board of Directors of the limited company and trustees of the charity. Specific matters may be delegated to particular committees of the company by resolution of the Trustee Board and in accordance with the company's Articles.

The following served as trustees during 2021/2022 and to date:

Tracy Adams (Treasurer)
Dr. Prabodh Mukul Agarwal
Rose Elizabeth Bradbury
Beatrice Crestini
Aditya Dilipkumar (appointed 11th November 2021)
Elanor Catherine Jackson (Vice-chair)
Eleanor Kellett (secretary) (resigned 18th March 2022)
Pallavi Modha
Elaine Morrison (appointed 8th June 2021)
Theroshene Naidoo (appointed 8th June 2021)
Meera Kirankumar Patel (appointed 11th November 2021)
Andrew Rutherford (Chair)
David William Smith (resigned 11th November 2021)

Bank: Bank of Scotland
London Chief Office
PO Box 54873
London
SW1Y 5WX

Independent Examiner: G.R. Beer MA (Cantab) FCA
Chartered Accountant
4 Chilgrove House
Marden Way
Petersfield, Hampshire
GU31 4PU

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company, Action Village India (AVI), is a company limited by guarantee (no. 06110505). It is also a charity registered in accordance with the Charities Act 2011 (registration no. 1118845).

Organisational Structure

The day-to-day work of the charity was managed by the full time Executive Director (Esther Trienekens), supported by the part-time Communications, Fundraising and Operations Manager (Aneeta Patel). The staff were assisted by the Founder-Advisor (Ivan Nutbrown), the trustees, one intern and other members and long-term supporters. Volunteers supported numerous AVI events including the Walk for Women and the Christmas markets.

Appointment and Induction of Trustees, Training and Skills Management

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the trustees have the power to appoint new trustees, who must be re-elected at the following Annual General Meeting.

The Board of Trustees seeks specific skills. Committee members are asked, upon appointment, to complete a skills audit to ensure AVI has access to a wide range of appropriate skills.

AVI provides all trustees with opportunities to learn more about the projects it supports and the issues its partners in India tackle. AVI sponsors its partners to visit the UK to increase awareness of their work. It also runs very successful visits to the partners in India (Partners' Forums) for trustees and supporters, sends regular news updates on its projects to supporters and holds online meetings between partners and supporters.

The charity's staff are encouraged to attend relevant training courses. Where a specific training need arises for a trustee, training is made available.

Risk Policy

The Board has undertaken a risk assessment for the charity encompassing all potential areas of risk and are satisfied that the operating systems and procedures are sufficient to meet these risks.

Related Parties

There are no transactions with related parties.

Public Benefit

The trustees have paid due regard to guidance published by the Charity Commission on public benefit.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The objects of the Company are given in its Memorandum and Articles, and can be summarised as:

The objects of the charity shall be the alleviation and relief of poverty, hardship and distress arising therefrom to those in need without distinction by:

- a) the provision of financial support, information, advice, volunteer labour, opportunity for mutual lesson learning, or assistance in such provision, for the poor and needy in India and such other developing countries as may seem appropriate from time to time;
- b) the provision of education, training and employment for such persons, with the purpose of developing skills to enable them to improve their standard of living including (without limitation) income, health and literacy and to provide opportunities for their economic advancement;
- c) the support of the work of other charities or agencies in the relief of poverty whether in India or other developing countries and in particular (without limitation) by the exchange of resources, information and expertise with other charities or agencies worldwide;
- d) raising awareness in the UK and overseas of issues affecting poor and marginalised people in developing countries;
- e) the fulfilling of such other purposes as may from time to time be recognised by English law as being charitable and which the Charity shall from time to time determine.

The Company is empowered to do all proper things in pursuit of these objectives.

Charitable Aims

AVI was established (as Friends of ASSEFA) in 1988 to support the work of ASSEFA (The Association for Sarva Seva Farms) in India. In 1994 it was decided to support four other Indian organisations; CRUSADE, Kerala Gandhi Smarak Nidhi, Lakshmi Ashram and Nav Bharat Jagriti Kendra. In 1997, formally Friends of ASSEFA became Action Village India (AVI) in recognition of its new partnerships.

AVI currently has partnerships with seven partners, mainly inspired by Gandhian principles who work directly with disadvantaged communities in rural India. They promote self-organisation and non-violent change as a means of combating poverty and reducing social, economic and political powerlessness. AVI works towards an India which is just, fair and inclusive, where all people regardless of gender, ethnicity, caste or belief can benefit from the Country's economic development and lift themselves out of poverty.

AVI operates by raising funds in the UK to support rural development projects that are devised and managed in-country by Indian non-government organisations who AVI develops partnerships with. Our partners are the experts in understanding local communities and how to address their needs and rights at the grassroot level. The goal of AVI is to best support our partners in their work towards improving the lives of India's rural poor, whether that be through financial support, exchanges of information and dialogue or raising awareness of their work outside of India. AVI selects partners in line with its Partner Approval Policy. Once a partner is approved, new projects to be managed by that partner are presented to the Trustee Group by the Executive Director for approval and/or comment according to the AVI's Project Approval Guidelines.

AVI supports projects in rural and remote areas of India: from Bihar in the North down to Tamil Nadu in the South. People living in these rural communities are far less likely to benefit from government programmes and more likely to be affected by poverty, lack of education and healthcare as well as experiencing multiple forms of discrimination and marginalisation. Our activities centre on securing the rights and strengthening the livelihoods of India's rural poor. We work with local partners on projects supporting education, health, land rights, agricultural innovation and women's rights.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

Charitable Work – Projects

In the year to 31 March 2022, AVI continued to support rural development work in India. Specific developments in relation to each partner and project are detailed below.

Partner - The Association for Sarva Seva Farms (ASSEFA)

AVI continued to support ASSEFA through several projects:

- ***COVID Relief Support***

Through the solidarity appeal AVI raised funds for ASSEFA to support their relief work during the Covid - 19 pandemic. This included support for vaccinations with the help of local hospitals, supplying gloves, masks, sanitiser and food materials to frontline workers, supporting Sri Lankan refugees, nomadic families and other communities with food rations, running a community kitchen, providing milk to young children during lockdown.

Transfers to India and other costs associated with Covid Relief support totalled £1,500 raised from the Solidarity Appeal.

- ***Promotion of reproductive health among young women - Marakanam Block, Tamil Nadu***

AVI continued to support ASSEFA's post-tsunami work in 35 coastal villages in Tamil Nadu, just north of Pondicherry through this reproductive health project. The Primary objective of the project is to inform, educate and sensitise menstrual hygiene among young girls and women and thereby promoting reproductive health. The work included the distribution of sanitary napkins, soaps, masks, first aid kits and education material in the villages of Marakkanam area while following the health and hygiene guidelines to prevent Covid. *Transfers to India and other costs associated with the Promotion of Reproductive Health project totalled £1919 raised from individual donors.*

- ***My Calf, My Life – Natham, Dindigul Block, Tamil Nadu***

This project supports girls aged between 10 and 15 from marginalised communities with a heifer calf. The income from the sale of milk, as well as the asset of these animals, is expected to provide economic security to the girls.

Transfers to India and other costs associated with the 'My Calf, My Life' project totalled £974 raised from individual donors.

Partner - The Centre for Rural Systems and Development (CRUSADE)

AVI continued to support CRUSADE through several projects:

- ***COVID Relief Support***

Through the solidarity appeal AVI raised funds for CRUSADE to support their relief work during the Covid -19 pandemic CRUSADE's Covid relief work focused on distributing food aid to people living with a disability, elderly women and Self-Help Group members from vulnerable economic backgrounds. A total of 2,920 families were reached. CRUSADE also distributed homeopathy immunity-enhancing medicine to around 5,000 families.

Transfers to India and other costs associated with Covid Relief support totalled £1,500 raised from the Solidarity Appeal.

- ***From Disability to Stability - Tiruvallur district, Tamil Nadu***

During the year AVI continued its support for the Disability Rights project, which began in January 2018. The project known as 'From Disability to Stability' involves the rehabilitation of 2,000 people with disability in four villages (Minjur, Sholavaram, Ellapuram and Gummidipoondi) of Tiruvallur district, Tamil Nadu. The project works to transform the lives of 2,000 people living with disability, enabling them and their families to lead a life of dignity and self-reliance. The project continued to support people living with a disability to form part of the disability groups, support them with claiming their disability ID card and benefits, providing skills training and loans and providing physiotherapy. This project, initially planned for three years, continued this year to cover the activities which were delayed due to the pandemic.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

Transfers to India and other costs associated with the 'From Disability to Stability' project totalled £12,000 raised from individual donors, a grant from the Souter Charitable Trust and unrestricted funding.

Partner - Ekta Parishad (Unity Forum)

AVI continued to support Ekta Parishad through several projects:

- **COVID Relief Support**

Through the solidarity appeal AVI raised funds for Ekta Parishad to support their relief work during the Covid -19 pandemic. Ekta Parishad has been working all over the country (including MP, Chhattisgarh, Odisha, Jharkhand, Manipur and Tamil Nadu) and their work has included Vaccination awareness campaigns, setting up isolation units, providing oxygen concentrators, distributing masks and preventative medicine kits, awareness campaigns, shramdaan camps and food distribution.

Transfers to India and other costs associated with Covid Relief support totalled £4,654 raised from the Solidarity Appeal.

Solidarity Partner - Ekta Europe

AVI has continued to support Ekta Europe in solidarity.

Partner - EquiDiversity Foundation

AVI continued to support EquiDiversity Foundation (EDF) through two projects:

- **COVID Relief Support**

Through the solidarity appeal AVI raised funds for EquiDiversity Foundation to support their relief work during the Covid-19 pandemic. EquiDiversity Foundation's Covid relief work included providing ration relief, supporting isolation centres, raising awareness about vaccinations and providing medication. EDF also conducted needs assessment programmes with children, young people and women to understand the issues concerning the community and the information and myths doing the rounds. They were also able to conduct 4 awareness programmes in the community about Covid spread, safety measures, common symptoms, isolation centres and the need to take vaccines. Another highlight was the strengthening of the livelihood activities of 72 women whose skills EDF developed last year. Taking advantage of the needs and requirements of Covid safety measures, the women were able to take their activities to a business format earning a good profit. EDF also focussed on the mental health of the children and women in the area.

Transfers to India and other costs associated with Covid Relief support totalled £1,500 raised from the Solidarity Appeal.

- **Strengthening Women's Leadership and Participation in Rural Local Governance - Birbhum district, West Bengal**

During the year AVI started its support for the Strengthening Women's Leadership and Participation in Rural Local Governance, which began in January 2018. The project takes a holistic approach to supporting women elected representatives to effectively perform their duties alongside empowering women in each Panchayat, through the formation of a Nari Jagaran Committee (NJC) (Community Watch Committee) which offer a platform for women to find solidarity, implement gender-based violence prevention strategies and support survivors of violence and act as a bridge between women voters and local government. Women create development plans and take these to the Panchayat and push for their priorities to be addressed in the Panchayat's annual development plan and budget.

Transfers to India and other costs associated with the 'Women's Leadership and Participation in Rural Local Governance' project totalled £11,152 raised from individual donors, a grant from the Evan Cornish Foundation and unrestricted funding.

Solidarity Partner - Lakshmi Ashram

Lakshmi Ashram is a women's ashram at Kausani in Uttarakhand in the foothills of the Himalayas. It provides education on the Gandhian basic education model to local girls from disadvantaged families. The staff and students (from age 5 to school leaving) run the ashram. The ashram also runs kindergartens and environmental projects in the surrounding hills. Lakshmi Ashram hosts volunteers who work in India and learn

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

about the local area and the Gandhian tradition. AVI has continued to provide solidarity support to Lakshmi Ashram in the past year through involvement with different partner events and meetings.

Partner - Nav Bharat Jagriti Kendra (NBJK)

AVI continued to support NBJK through several projects:

- **COVID Relief Support**

Through the solidarity appeal AVI raised funds for NBJK to support their relief work during the Covid-19 pandemic. NBJK's Covid-Relief work has included:

- Converting its eye hospital and school in quarantine centres for migrant workers
- Ensuring medical utilities for Government hospitals/health centres, arrangement of Isolation Centres
- Setting up community kitchens, and distributing dry food materials for vulnerable families
- Providing potato and wheat seeds for migrant workers to promote farming as an optional livelihood
- Establishing a Covid Care Centre at its Loknayak Jaiprakash Eye Hospital. The Centre is in a village 50 kms from town, it has 30 beds including 20 Oxygen supported beds and patients are being treated here for free including food, medicines, doctors, nurses, oxygen and other cares. It has become a lifesaver for poor villagers, struggling for their life.
- The Covid Care Centre provides 24x7 Tele-counselling helpline.
- Outreach Covid screening camps in remote villages
- A pool of oximeters was set up.
- Covid awareness camps

Transfers to India and other costs associated with Covid Relief support totalled £4,654 raised from the Solidarity Appeal.

- **Community Action Project, Bihar and Jharkhand**

NBJK's Community Action Programme provides funding to four grassroots community groups for small projects with marginalised people. As with all the projects, the Community Action Project and the project participants faced difficulties during the second lockdown back in May. However, the Community Action project also proved to be vital during this period as relief support was given and awareness was raised among the project participants. Halfway through the year, the project was running again as planned and included the running of a health centre, the running of non-formal education centres, tailoring training for adolescent women, the running of a plant nursery, the building of a water pump and the support of Lok Samiti who continue to run campaigns focusing on the effects of corruption, the benefits of the proper implementation of government programmes, labour and women rights, legal awareness camps, health and other issues.

Transfers to India and other costs associated with 'Community Action Project' totalled £5,859 raised from individual donations, a grant from the Ashworth Trust and unrestricted funding.

- **Girls' Education and Coaching Centres, Bihar and Jharkhand**

During the year AVI continued its support for the Girls' Education project which continues to remove the barriers that stand between girls and a successful and continuing education, through:

1. Supporting 435 girls to continue their education by providing them with school fees (or where they go to government school which are free with tuition fees), uniforms, books and supervision.
2. Providing regular extra tuition in Maths, Science and English for over 700 girls through the running of 20 Coaching Centres.

One of the areas most affected by the pandemic must have been education. After almost a year of being closed, the devastating second wave of Covid-19 in the first half of 2021 forced schools across India to close again, affecting the learning of more than 280 million children. Throughout this period, NBJK worked with its project team to provide online teaching where possible, but with a lack of internet and smart phone facilities, this was not possible for everybody. Luckily with Covid numbers dropping and vaccinations increasing, all schools reopened again around August/September. In Jharkhand classes from 9-12 opened in August 2021 and classes from 6-8 reopened in September. In

Bihar schools opened again in August. Luckily remedial coaching centres were able to open sooner as these are non-formal education centres. This year, NBJK has been able to add another 135 girls to the

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

programme as there was an underspend last year, bringing it from 300 to 435. With so much lost education, it is even more vital to now increase the support for girls to be able to continue with schooling. *Transfers to India and other costs associated with the 'Girls Education and Coaching Centres' project totalled £35,538 raised through individual donations, Philip Henman Trust, Geoff Herrington Foundation and Harris Freeman Foundation.*

Partner – Regional Centre for Development Cooperation (RCDC)

AVI continued to support RCDC through several projects:

- **COVID Relief Support**

Through the solidarity appeal AVI raised funds for RCDC to support their relief work during the COVID-19 pandemic. RCDC's Covid Relief work included:

- Relief and awareness activities.
- Providing mask and sanitiser kits, personal hygiene kits to women.
- Looking after the needs of the elderly and disabled.
- Arranging treatment and hospital admission for the sick.
- Counselling those affected by disease and livelihood impairment/ loss.
- Integrating government schemes and programmes that seek to address the needs of people under lockdown.
- Guiding the in-country migrants and looking after their testing and quarantine needs.
- Ensuring livelihoods options for in-country migrants.
- Setting up herbal gardens and engaging with local herbalists.
- Strengthening home-based nutrition gardens.

Transfers to India and other costs associated with Covid Relief support totalled £2,500 raised from the Solidarity Appeal.

- **Securing Land Rights and Livelihoods for Fisher Folk - Chilika Lake, Odisha**

AVI continued to support the 'Securing Land Rights and Livelihoods for Fisherfolk' project based around Chilika Lake, Odisha, which started in January 2019. This three-year project, run by Regional Centre for Development Cooperation (RCDC) in collaboration with Gopinath Juvak Sangha (GJS), aims to reduce rural poverty and landlessness of 1,000 families from fishing communities in 30 villages in and around the Chilika Lake of Odisha. This is achieved by enabling families, and particularly the women, to gain access to and ownership over land resources through advocacy and support and by providing alternative livelihood support. 400 further women will also be supported through pilot phases of alternative livelihood initiatives.

Transfers to India and other costs associated with the 'Securing Land Rights and Livelihoods for Fisherfolk' project totalled £41,303 funded by individuals, grants from Zephyr Charitable Trust and Oakdale Trust unrestricted funding.

Partners' Forum

The first online partnerships Forum was held in March and April 2021 and consisted of 4 meetings:

- Covid – Health and Education
- Livelihood and Migration
- Climate Adaptation
- Gender and Access to Justice

The forum brought together all of AVI's Indian partners from across the country, alongside participants from the UK including staff, trustees and supporters. The programme which was spread over 4 meetings on 4 different days, provided a unique platform for sharing and learning.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Review of Results

The charity is reporting a surplus for the year of £23,982 (2021: deficit of £24,656). Reserves carried forward amount to £141,792 at 31 March 2022, £98,746 of which represents unrestricted funds and £43,046 restricted funds. This was a strong position after another difficult year with the cancellation of WOMAD festival for a second year and reflects the incredible support we have continued to receive, and steps taken to manage spend.

Grants receivable amounted to £75,847 (2021: £89,456). Altogether grants were received from eleven different organisations. The charity's supporters provided donations and subscriptions amounting to £107,140 (2021: £77,244). In addition, the charity was very grateful to receive a £10,000 legacy during the year. The charity's wholly owned subsidiary, Sensetrade Limited, was unable to gift profits to AVI, since the WOMAD festival, where Madras Café would normally have raised money, was cancelled for a second year due to Covid-19. £27,475 was gifted to AVI in 2020.

The charity's expenditure was £187,503 (2021: £220,855) during the year, which includes direct project costs of £168,066 (2021: £190,523) of which £124,182 was transferred to India (2021: £145,025). A further £43k was in restricted funds for transferring shortly after year end. The charity was able to transfer in £23,500 of unrestricted funds to fund projects for which restricted funding had not been obtained.

Further details of the charity's activities are set out in the Statement of Financial Activities on page 13 and the financial position of the charity at 31 March 2022 is set out in the Balance Sheet on page 14.

Reserves Policy

AVI's reserves policy and the actual level of reserves are reviewed annually by the Board in its budget setting meeting. A change of policy was agreed increasing the free reserves (which excludes designated funds) to between three and six months of UK expenditure and three months of commitments to partners. This amounts to c.£51k to £67k in unrestricted funds based on the results to 31 March 2022. The policy has been changed to enable a greater resilience and adaptability to maintain charitable operations and support to partners should the charity face a significant drop in income or increase in costs. In worst case scenario it could continue to provide some support to partners whilst they try to replace AVI's contribution to their work whilst enabling the charity to wind up operations.

AVI has always given priority to meeting its commitments to its partners in India and that policy will remain. At 31 March 2022 the charity's free reserves amounted to £78,746. This is just above our targeted upper range for 2022-23 but anticipate these reducing during the year. Given current inflationary pressures and global economic risk we consider it prudent to hold free reserves at higher end of target to provide extra cover to the charity and continue support to partners.

£20,000 of the unrestricted reserves continues to be allocated to a Designated Fund known as the Partnership Development Fund. The Partnership Development Fund is for new and pilot projects, and for building partners capacity to communicate their programmes and to diversify funding sources. With shifting priorities during the pandemic this fund is still to be drawn down but we anticipate spend in next two years.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

PLANS FOR FUTURE PERIODS

Action Village India has developed and approved comprehensive Priorities and Plans for the three years, 2022-23 – 2024-25. This plan builds on the previous strategic review conducted in 2015 and resulting Business Plan and a period of AVI staff transition leading to the establishment of our current team. From April 2020 our International Partnerships Director became our director. She works closely and positively with our Communications, Fundraising and Operations Manager. Our staff team have been a vital foundation for Action Village India to progress through the challenges that we have all faced over the last two years. They are sincerely thanked.

We have necessarily been taking forward our refocused, repurposed and rebudgeted responses to the challenges in the UK and India provoked by Coronavirus-19. These include temporarily relocating our office to enable 'working from home'; revising our communications plan; more regular interaction with partner organisations in India; taking forward integrated plans for online activities, including webinars and discussions.

We will build on the positive aspects of these responses in 2022-23. We will continue to work to reach new demographics of UK supporters and improving our communications and messaging. We will also take forward the development of potential new income-generating strategies.

Overall purposes of Action Village India are:

Action Village India is committed to contributing to a more just, equal, inclusive and sustainable world, with more accountable and democratic institutions – based on respect for gender equality, our environment and fundamental human rights.

This is an expression of the core principles that inspire our work and partnerships.

We share our commitments and principles and we look to these being progressed somehow by everyone we engage with and of course all others.

Action Village India looks to developing partnerships with people, organisations, networks, charities, suppliers, social enterprises and businesses who share these values and principles.

Overall aims:

Action Village India has four main priorities for 2022-23 – 2024-25:

1. Continue and strengthen our solidarity with partners
2. Strengthen and diversify Action Village India's resources
3. Strengthen and develop the Action Village India community
4. Take forward an integrated response to the Climate Emergency

Priorities for the Year 2022-2023

Supporting our partners who work alongside villagers in some of the most remote parts of rural India so they can improve their lives, livelihoods and resilience is central to the work of Action Village India and will continue to be our priority. In order for our partners to be able to continue the work they do, we will continue to strengthen our solidarity with them. First and foremost, we will continue to support the projects we currently support and thus continue to support work with partners based on human rights-based approaches focused on our core themes.

Main priorities:

1. Strengthening our solidarity with partners
 - Visit to partners in India
 - Setting up partnership and monitoring system
 - Partnership Solidarity Fund
 - Facilitate support and learning exchange
2. Strengthening our fundraising from trusts and foundations, and diversifying funding in a context where funding is more challenging than ever.
3. Strengthening relations with supporters and finding new supporters.
4. Climate Adaption with partners.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

Secondary Priorities

5. Strengthen our outreach
6. Strengthening the Action Village India “Team”
7. Strengthen our Ways of Working
8. Setting up an India Interest group with similar organisations to AVI
9. Continue to strengthen our staff capacity

During this period, we will continue to work alongside our existing seven partners (Assefa, CRUSADE, Ekta Parishad, Equidiversity Foundation, Lakshmi Ashram, Nav Bharat Jagriti Kendra (NBJK) and Regional Centre for Development Cooperation (RCDC)) phasing out our support for some projects that have been supported for some years and developing new projects and new phases of projects. We will also look to work with new partners, who align with our partnership guidelines, on selected new projects. Whilst our work will continue in the majority of geographic areas we currently work in, when developing new projects, we will tend to look to do so more in India’s poorer states such as Bihar, Jharkhand and Odisha, subject to achieving funding support.

In 2022/23 we will continue to work to consolidate our support for one or two mid-size three-year plus projects as well as continuing our support of smaller initiatives. This will continue focusing on the quality of our partnerships and less on the amounts of funds that we transfer to India.

These changes give us a range of opportunities including:

- To reaffirm and strengthen our partnerships and solidarity with partners in India;
- To strengthen our presentation, as an organisation and to our supporters, of the centrality of partnerships and solidarity to the way we work and who we work with;
- To build on and share better the long term partnerships which have been and are at the core of the Action Village India’s approach of how to best contribute to a more just, equal and inclusive communities in parts of rural India.

Action Village India is looking to work with new interns and volunteers in the office and at events including with Madras Café at WOMAD during 2022-23.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Action Village India for the purposes of company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements the Trustees are required to: -

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

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities FRS102 (issued in 2015) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 10 July 2022 and signed on its behalf by



Andy Rutherford, Chair of Trustees

ACTION VILLAGE INDIA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION VILLAGE INDIA ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

I report to the trustees on my examination of the accounts of Action Village India for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)b of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any other requirement that the accounts give a "a true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



G R Beer MA(Cantab) FCA
Chartered Accountant
4 Chilgrove House, Marden Way
Petersfield, Hampshire GU31 4PU

10th July 2022

ACTION VILLAGE INDIA
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 March 2022

Year to 31 March 2022					Year to 31 March 2021		
	Note	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Income from:							
Donations & Legacies	2	63,714	53,350	117,064	47,821	33,917	81,738
Memberships	2	892	24	916	801	-	801
Charitable activities:							
Grants for Projects in India	2	-	75,847	75,847	-	89,456	89,456
Income generation activities:							
Fundraising events		6,535	4,342	10,877	8,697	5,048	13,745
Trading Activities		6,770	0	6,770	10,428	-	10,428
Investments:							
Interest receivable		11	-	11	31	-	31
Total incoming resources		£77,922	£133,563	£211,485	£67,778	£128,421	£196,199
Expenditure on:							
Raising funds	3	19,437	-	19,437	30,333	-	30,333
Charitable activities:							
Support for rural communities in India	3	35,270	132,796	168,066	38,469	152,053	190,523
Total expenditure		£54,707	£132,796	£187,503	£68,802	£152,053	£220,855
Net income/ (expenditure)							
		23,215	767	23,982	(1,024)	(23,632)	(24,656)
Transfers between funds							
	11	(23,500)	23,500	-	(13,000)	13,000	-
Net movement in funds		£(285)	£24,267	£23,983	£(14,024)	£(10,632)	£(24,656)
Reconciliation of funds:							
Total funds brought forward	11	99,031	18,779	117,810	113,055	29,411	142,466
Total funds carried forward		£98,746	£43,046	£141,792	£99,031	£18,779	£117,810

The notes on pages 16 to 24 form part of these accounts.

There were no recognised gains or losses for the year other than shown above.

All incoming resources and resources expended derive from continuing activities.

ACTION VILLAGE INDIA
BALANCE SHEET AS AT 31 MARCH 2022

	Note	31 March 2022 £	31 March 2021 £
Fixed Assets			
Tangible assets	6	472	-
Investments	7	150	150
		<u>£622</u>	<u>£150</u>
Current Assets			
Debtors	8	28,529	16,426
Cash at Bank		115,107	104,018
		<u>£143,636</u>	<u>£120,445</u>
Creditors - amounts due within one year	9	(2,466)	(2,785)
Net Current Assets		<u>£141,170</u>	<u>£117,660</u>
Net Assets		<u>£141,792</u>	<u>£117,810</u>
Charity Funds	10-11		
Restricted		43,046	18,779
Unrestricted:			
General		78,746	79,031
Designated		20,000	20,000
		<u>£98,746</u>	<u>£99,031</u>
Total Charity Funds		<u>£141,792</u>	<u>£117,810</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- 1) ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- 2) 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 surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies, subject to the small company's regime under Part 15 of the Companies Act 2006 (effective January 2016).

These financial statements were approved and authorised for issue by the Trustees on 10 July 2022 and are signed on their behalf by:



Andy Rutherford, Chair of Trustees

The notes on pages 16 to 24 form part of these accounts.

Company Registration Number 6110505

ACTION VILLAGE INDIA
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flow from operating activities	<u>11,708</u>	<u>(17,837)</u>
Cash flows from investing activities:		
Interest received	11	31
Purchase of tangible fixed assets	<u>(630)</u>	<u>-</u>
Net cash flow from investing activities	<u>£(619)</u>	<u>£31</u>
 Net increase/(decrease) in cash and cash equivalents in the year	 11,089	 (17,806)
Cash and cash equivalents at the beginning of the year	<u>104,018</u>	<u>121,824</u>
Total cash equivalents at the end of the year	<u>£115,107</u>	<u>£104,018</u>
 Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>115,107</u>	<u>104,018</u>
 Reconciliation of net income to net cash flow from operating activities:		
Net movement in funds	23,983	(24,656)
Depreciation charge	158	-
Interest receivable	(11)	(31)
(Increase)/ Decrease in debtors	(12,102)	5,385
(Decrease)/ Increase in creditors	<u>(319)</u>	<u>1,466</u>
Net cash flow from operating activities	<u>£11,708</u>	<u>£(17,836)</u>

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

a) Basis of Accounting

The company, Action Village India (AVI), is a company limited by guarantee (no 06110505). It is also a charity registered in accordance with the Charities Act 2011 (registration no 1118845) in the United Kingdom. The address of its principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given on page 3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2016.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Going concern

These financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure (and related cashflows) for twelve months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

c) Group accounts

The charity has a wholly owned subsidiary, Sensetrade Limited. Groups accounts have not been prepared as the charity is exempt from the requirement to prepare group accounts on account of the fact that the gross income, after consolidation adjustments, of the group is no more than the threshold for a statutory charity audit.

d) Incoming resources

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. The following specific policies are applied to particular categories of income: -

- For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled in the reporting period.
- Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.
- Donated facilities and donated professional services are recognised as income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity, for example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

- No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report, where relevant.
- Investment income is earned through holding assets for investment purposes such as term deposits.
- Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

e) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under activities that aggregate all costs related to any particular activity. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties; it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings: -

- Costs of raising funds comprise costs incurred by the charity in the generation of donation and fundraising income.
- Expenditure on charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Other expenditure represents those items not falling into the categories above.
- All categories of costs include both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

f) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include premises costs, office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular activities, they have been allocated to expenditure on a basis which may be based on activity as represented by direct costs expended on that activity or based on a proportion of staff costs. The analysis of these costs is included in Note 3.

g) Fund accounting

Funds held by the charity are either: -

1. Unrestricted general funds – these are funds without specified purpose and are available as general funds.
2. Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
3. Restricted funds – these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between funds are made to cover deficits on individual restricted funds and to recognise fixed assets acquired with restricted income, but with no further restrictions on use, within unrestricted funds.

h) Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment - 25% straight line basis

Website - 25% straight line basis

Assets costing less than £500 are not capitalised.

i) Website development costs

Website planning costs are charged to the Statement of Financial Activities (SOFA) as incurred. Other website costs are capitalised as a fixed asset only where they lead to the creation of an enduring asset delivering tangible future benefits whose value is at least as great as the amount capitalised. An impairment review is undertaken of the net asset value of the website at each Balance Sheet date. Expenditure to maintain or operate the developed website is charged to the SOFA.

j) Pension Costs

The Charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Charity. The annual contributions payable is charged to the income and expenditure account.

k) Foreign exchange

Transactions denominated in foreign currencies are initially translated into sterling at the exchange rates ruling at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into sterling at the exchange rates ruling at the year end. Foreign exchange differences are dealt with in the income and expenditure account and allocated directly to the activities where appropriate to do so.

l) Debtors

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

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

p) Financial Instruments

The charity has only financial assets and liabilities of a kind that qualify as basic financial instruments. These basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

2. INCOME

	2022			2021		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
(a) Donations comprise:						
Donations	52,874	53,350	106,224	42,526	33,917	76,443
Legacies	10,000	-	10,000	-	-	-
Memberships	892	24	916	801	-	801
Grants of core funds (note 2b (ii) below)	840	-	840	5,295	-	5,295
	£64,606	£53,374	£117,980	£48,622	£33,917	£82,539
(b) Grants receivable comprise:						
(i) Grants supporting rural communities in India:						
Crusade - Disability Rights						
Souter Charitable Trust	-	5,000	5,000	-	5,000	5,000
COVID						
Siemens Gaye Group	-	400	400	-	-	-
Ekta Parishad - JJ2020						
Quaker S Asia	-	-	-	-	60	60
EquiDiversity Foundation - Women's Governance						
The Evan Cornish Foundation	-	2,000	2,000	-	-	-
NBJK - Girls Education						
Geoff Herrington Foundation	-	18,461	18,461	-	19,500	19,500
Philip Henman Trust	-	5,000	5,000	-	-	-
Harris Freeman Foundation	-	19,986	19,986	-	9,993	9,993
NBJK - Community Action						
Ashworth Trust	-	3,000	3,000	-	-	-
RCDC - Land Rights & Livelihoods						
States of Guernsey	-	-	-	-	44,903	44,903
Zephyr Charitable Trust	-	21,000	21,000	-	10,000	10,000
Oakdale Trust	-	1,000	1,000	-	-	-
	-	£75,847	£75,847	-	£89,456	£89,456
(ii) Grants of core funds:						
Quakers Disley	240	-	240	-	-	-
MA Lascelles	-	-	-	3,500	-	3,500
Plant Pot Snacks	-	-	-	200	-	200
Harbinson Charitable trust	600	-	600	200	-	200
Westcroft Trust	-	-	-	1,100	-	1,100
Sundarama Trust	-	-	-	200	-	200
UK online giving foundation	-	-	-	95	-	95
	£840	-	£840	£5,295	-	£5,295

Donations include £17,889 raised through appeals (£32,250 in 2021)

ACTION VILLAGE INDIA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

3. ANALYSIS OF EXPENDITURE

	Basis of allocation	Raising funds £	Support for rural communities in India £	Governance £	Total £	2021 £
Costs directly allocated to project activities:						
Project visit & Expenses	Direct	-	744	-	744	-
Partners Forum	Direct	-	395	-	395	-
Publicity, Events & Trading	Direct	4,144	-	-	4,144	10,837
		£4,144	£1,139	-	£5,283	£10,837
Project expenditure:						
Staffing & Support costs for projects	Direct	-	8,614	-	8,614	7,028
ASSEFA - Maternal Health	Direct	-	1,919	-	1,919	4,045
ASSEFA - Rural Livelihoods	Direct	-	974	-	974	2,421
Crusade - Disability Rights	Direct	-	12,000	-	12,000	2,012
Crusade - Women's Development	Direct	-	-	-	-	15,324
Ekta Parishad - JJ2020	Direct	-	-	-	-	4,139
EquiDiversity - Women's Governance	Direct	-	11,152	-	11,152	-
NBJK - Girls Education	Direct	-	35,538	-	35,538	36,838
NBJK - Community Action	Direct	-	5,859	-	5,859	10,315
RCDC - Land Rights & Livelihoods	Direct	-	41,303	-	41,303	48,326
COVID19	Direct	-	15,437	-	15,437	14,350
Appeals	Direct	-	-	-	-	4,481
KGSN - Organic Farming	Direct	-	-	-	-	2,774
		-	£132,796	-	£132,796	£152,053
Support costs allocated to other activities:						
Staff costs	Staff time	12,373	21,286	4,124	37,783	47,336
Office, premises & other costs	Usage	2,196	6,588	2,196	10,980	9,950
External accountant's fees	Direct	-	-	650	650	650
AGM & meeting costs	Usage	-	-	11	11	29
		£14,569	£27,874	£6,981	£49,424	£57,965
Total costs excluding governance costs		18,713	161,809	6,981	187,503	220,855
Governance cost allocation		Usage	724	6,257	(6,981)	-
Total costs by activity		£19,437	£168,066	-	£187,503	£220,855

ACTION VILLAGE INDIA**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****4. TRUSTEES AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES**

No trustee received reimbursed expenses during the year (2021 £nil)

The charity considers its key management personnel to comprise the Board of Trustees and its Executive Director.

The total amount of employee salary and benefits including employer's pension contributions received by key management personnel were £36,083 (2021 - £35,014)

	Year to 31 March 2022	Year to 31 March 2021
	£	£
Gross salaries	45,409	42,407
Employer's National Insurance	-	-
Pension costs	988	916
	<u>£46,397</u>	<u>£43,323</u>

The average number of employees during the year was two (2021: 2).

No employee earned more than £60,000 (2021: £ nil)

5. NET INCOME/(EXPENDITURE)

	Year to 31 March 2022	Year to 31 March 2021
Net income/expenditure is after charging – Independent Examiner's fee	650	650
	<u>£650</u>	<u>£650</u>

6. TANGIBLE FIXED ASSETS

	Office & Computer Equipment £	Total £
<u>Cost</u>		
At 1 Apr 2021	-	-
Additions	630	630
Disposals	-	-
At 31 Mar 2021	<u>£630</u>	<u>£630</u>
		0
<u>Depreciation</u>		
At 1 Apr 2021	-	-
Disposals	-	-
Charge for the year	158	158
As at 31 Mar 2022	<u>£158</u>	<u>£158</u>
Net book value		
At 31 Mar 2021	<u>-</u>	<u>-</u>
As at 31 Mar 2022	<u>£472</u>	<u>£472</u>

ACTION VILLAGE INDIA**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****7. INVESTMENTS**

The wholly owned trading subsidiary, Sensetrade Ltd, which is incorporated in England and Wales, donates all its profits to the charity. Sensetrade Ltd runs the 'Madras Café' which sells Indian food at various events throughout the year. The charity owns 100% of the ordinary share capital of 100 ordinary shares of £1 each at a cost of £150. A summary of the trading results is shown below.

Sensetrade Ltd's accounting reference date is 31 December.

	12 months to 31 Dec 2021 £
Turnover	3,233
Cost of sales and administrative expenses	(3,008)
Net profit	£225
Amount gifted to the charity	-
Retained in the subsidiary	£225
The assets and liabilities of the subsidiary	
Fixed assets	660
Current assets	3,571
Creditors: amounts due within one year	(5,000)
Total net assets	£(769)
Capital and reserves	£(769)

8. DEBTORS

	Year to 31 March 2022 £	Year to 31 March 2021 £	Notes
Amount due from subsidiary	10,402	3,402	<i>Loan for Womad</i>
Income tax recoverable	18,127	13,024	<i>Gift aid</i>
Other debtors	-	-	<i>Paypal</i>
	£28,529	£16,426	

9. CREDITORS

	Year to 31 March 2022 £	Year to 31 March 2021 £
Tax and social security	1,816	1,917
Accruals	650	868
	£2,466	£2,785
Accruals:		
Audit fee	650	650
Pension	-	218
	£650	£868

ACTION VILLAGE INDIA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Year to 31 March 2022</u>			<u>Year to 31 March 2021</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>		<u>Funds</u>	<u>Funds</u>	
	£	£	£	£	£	£
Fixed Assets	622	-	622	150	-	150
Current Assets	100,590	43,046	143,636	101,666	18,778	120,445
Current Liabilities	(2,466)	-	(2,466)	(2,785)	-	(2,785)
Total	£98,746	£43,046	£141,792	£99,031	£18,779	£117,810

11. MOVEMENT IN FUNDS

	Balance at 31 March 2021 £	Income £	Expenditure £	Transfers from Unrestricted to projects £	Balance at 31 March 2022 £
Restricted funds:					
ASSEFA - Maternal Health	414	1,505	1,919	-	-
ASSEFA - Rural Livelihoods	541	2,375	974	-	1,942
Crusade - Disability Rights	-	10,063	12,300	5,000	2,763
Crusade - Women's Development	701	1,947	-	-	2,648
Ekta Parishad - JJ2020	154	494	-	-	648
EquiDiversity - Women's Governance	-	13,702	11,412	5,000	7,290
NBJK - Girls Education	7,734	49,782	41,363	-	16,153
NBJK - Community Action	809	6,902	6,205	2,500	4,006
RCDC - Land Rights & Livelihoods	6,272	33,510	43,186	11,000	7,596
COVID19	2,154	13,283	15,437	-	0
Total restricted funds	£18,779	£133,563	£(132,796)	£23,500	£43,046
Unrestricted funds:					
General funds	79,031	77,922	(54,707)	(23,500)	78,746
Designated funds:					-
Partnership Development fund	20,000	-	-	-	20,000
Total unrestricted funds	£99,031	£77,922	£(54,707)	£(23,500)	£98,746
Total funds	£117,810	£211,485	£(187,503)	-	£141,792

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

Purposes of restricted funds:

ASSEFA – Maternal Health	This programme, developed from ASSEFA's post-tsunami work, provides health awareness and improvements in sanitation and diet to 3,000 women and children in 35 villages of Marakanam Block in coastal Tamil Nadu as well as provide reproductive health training to adolescent girls.
ASSEFA – Rural Livelihoods	AVI supports ASSEFA's Rural Livelihoods programme, currently by funding the My Calf, My Life project.
CRUSADE – Disability Rights	This project supports the creation of groups of people living with disabilities, who self-mobilise to claim their rights and benefits in Tamil Nadu.
CRUSADE - Women's Development	This programme supports women's social and economic development and healthcare in Tamil Nadu. This work also supports elderly women, ultra-poor groups and women living with a disability.
EquiDiversity Foundation – Womens' Governance	The aim of this work is to change 4 Gram Panchayats (Village Councils) in Birbhum, West Bengal's rural governance system from one where women serve as proxy leaders to one where women actively participate in decision-making processes and governing, ensuring democratic leadership.
NBJK - Girls Education	This project is run by NBJK and groups in its community development network. It provides funds for fees, books and uniforms to enable girls to complete their secondary education as well as provide tuition to girls.
NBJK - Community Action	This fund supports the development and capacity building of NBJK's community development network of grass-roots organisations throughout Bihar and Jharkhand.
RCDC - Land Rights and Livelihoods	This project aims to reduce rural poverty and landlessness for families from fishing communities in 30 villages in and around the Chilika Lake of Odisha. This is achieved by enabling families, and particularly the women, to gain access to and ownership over land resources through advocacy and support and by providing alternative livelihood support.
Designated Funds Partnership Development Fund	This fund was established to provide assistance to partners for short term and pilot projects and for strengthening partners' capacity to develop their programmes.

The charity has sufficient resources at 31 March 2022 to fulfil its commitment to each project.

Transfers of £23,500 (2021: £13,000) were made from general unrestricted funds into restricted funds to cover deficits on individual funds where either there will be no further income or the annual planned programme exceeded the restricted income available.

12. RELATED PARTIES

There were no transactions that are required to be disclosed in these accounts.

13. PENSIONS

The charity operates a defined contribution pension scheme. The charge to the Statement of Financial Activities for the year is £988 (2021: £916). There were outstanding contributions of £0.00 at 31 March 2022 (2021: £218) and no prepaid contributions at the year-end (2021: £nil).

Accounts

ACTION VILLAGE INDIA

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2021

Company Number: 06110505

Charity Number: 1118845

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ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

Charity Name: Action Village India

Company Number: 06110505
Charity Registration Number: 1118845

Principal & Registered Office: 5 Balls Pond Road
London
N1 4AX

TRUSTEES

The affairs of the company were managed during 2020/2021 by the elected or co-opted members of the Trustee Board listed below. Together they constitute the Board of Directors of the limited company and trustees of the charity. Specific matters may be delegated to particular committees of the company by resolution of the Trustee Board and in accordance with the company's Articles.

The following served as trustees during 2020/2021 and to date:

Tracy Adams
Dr. Mukul Agarwal
Rose Elizabeth Bradbury
Beatrice Crestini
Elanor Jackson (Vice-chair)
Eleanor Kellett (Secretary)
Pallavi Modha
Andrew Rutherford (Chair)
David William Smith (Treasurer)

Bank: Bank of Scotland
London Chief Office
PO Box 54873
London
SW1Y 5WX

Independent Examiner: G.R. Beer MA (Cantab) FCA
Chartered Accountant
4 Chilgrove House
Marden Way
Petersfield, Hampshire
GU31 4PU

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company, Action Village India (AVI), is a company limited by guarantee (no. 06110505). It is also a charity registered in accordance with the Charities Act 2011 (registration no. 1118845).

Organisational Structure

The day-to-day work of the charity was managed by the full time Executive Director (Esther Trienekens), supported by the part-time Communications, Fundraising and Operations Manager (Aneeta Patel). Absence cover was provided by Marcella Bruno and accounting services were provided by Meera Patel. The staff were assisted by the Founder-Advisor (Ivan Nutbrown), the trustees, three interns and other members and long-term supporters. Volunteers supported numerous AVI events including the Walk for Women and Madras Café Unlocked.

Appointment and Induction of Trustees, Training and Skills Management

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the trustees have the power to appoint new trustees, who must be re-elected at the following Annual General Meeting.

The Board of Trustees seeks specific skills. Committee members are asked, upon appointment, to complete a skills audit to ensure AVI has access to a wide range of appropriate skills.

AVI provides all trustees with opportunities to learn more about the projects it supports and the issues its partners in India tackle. AVI sponsors its partners to visit the UK to increase awareness of their work. It also runs very successful visits to the partners in India (Partners' Forums) for trustees and supporters, sends regular news updates on its projects to supporters and holds online meetings between partners and supporters.

The charity's staff are encouraged to attend relevant training courses. Where a specific training need arises for a trustee, training is made available.

Risk Policy

The Board has undertaken a risk assessment for the charity encompassing all potential areas of risk and are satisfied that the operating systems and procedures are sufficient to meet these risks.

Related Parties

There are no transactions with related parties.

Public Benefit

The trustees have paid due regard to guidance published by the Charity Commission on public benefit.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The objects of the Company are given in its Memorandum and Articles, and can be summarised as:

The objects of the charity shall be the alleviation and relief of poverty, hardship and distress arising therefrom to those in need without distinction by:

- (a) the provision of financial support, information, advice, volunteer labour, opportunity for mutual lesson learning, or assistance in such provision, for the poor and needy in India and such other developing countries as may seem appropriate from time to time;
- (b) the provision of education, training and employment for such persons, with the purpose of developing skills to enable them to improve their standard of living including (without limitation) income, health and literacy and to provide opportunities for their economic advancement;
- (c) the support of the work of other charities or agencies in the relief of poverty whether in India or other developing countries and in particular (without limitation) by the exchange of resources, information and expertise with other charities or agencies worldwide;
- (d) raising awareness in the UK and overseas of issues affecting poor and marginalised people in developing countries;
- (e) the fulfilling of such other purposes as may from time to time be recognised by English law as being charitable and which the Charity shall from time to time determine.

The Company is empowered to do all proper things in pursuit of these objectives.

Charitable Aims

AVI was established (as Friends of ASSEFA) in 1988 to support the work of ASSEFA (The Association for Sarva Seva Farms) in India. In 1994 it was decided to support four other Indian organisations; CRUSADE, Kerala Gandhi Smarak Nidhi, Lakshmi Ashram and Nav Bharat Jagriti Kendra. In 1997, formally Friends of ASSEFA became Action Village India (AVI) in recognition of its new partnerships.

AVI currently has partnerships with eight partners, mainly inspired by Gandhian principles who work directly with disadvantaged communities in rural India. They promote self-organisation and non-violent change as a means of combating poverty and reducing social, economic and political powerlessness. AVI works towards an India which is just, fair and inclusive, where all people regardless of gender, ethnicity, caste or belief can benefit from the Country's economic development and lift themselves out of poverty.

AVI operates by raising funds in the UK to support rural development projects that are devised and managed in-country by Indian non-government organisations who AVI develops partnerships with. Our partners are the experts in understanding local communities and how to address their needs and rights at the grassroot level. The goal of AVI is to best support our partners in their work towards improving the lives of India's rural poor, whether that be through financial support, exchanges of information and dialogue or raising awareness of their work outside of India. AVI selects partners in line with its Partner Approval Policy. Once a partner is approved, new projects to be managed by that partner are presented to the Trustee Group by the Executive Director for approval and/or comment according to the AVI's Project Approval Guidelines.

AVI supports projects in rural and remote areas of India: from Bihar in the North down to Tamil Nadu in the South. People living in these rural communities are far less likely to benefit from government programmes and more likely to be affected by poverty, lack of education and healthcare as well as experiencing multiple forms of discrimination and marginalisation. Our activities centre on securing the rights and strengthening the livelihoods of India's rural poor. We work with local partners on projects supporting education, health, land rights, agricultural innovation and women's rights.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES (continued)

Charitable Work – Projects

In the year to 31 March 2021, AVI continued to support rural development work in India. Specific developments in relation to each partner and project are detailed below.

Partner - The Association for Sarva Seva Farms (ASSEFA)

AVI continued to support ASSEFA through several projects:

- **COVID Relief Support**
Through the solidarity appeal AVI raised funds for ASSEFA to support their relief work during the COVID-19 pandemic. AVI's support went towards relief support in the form of cash assistance for vulnerable women, mainly widows, health care services and to rehabilitation support in the form of livestock support. *Transfers to India and other costs associated with COVID Relief support totalled £2,000 raised from the Solidarity Appeal.*
- **Promotion of reproductive health among young women - Marakanam Block, Tamil Nadu**
AVI continued to support ASSEFA's post-tsunami work in 35 coastal villages in Tamil Nadu, just north of Pondicherry through this reproductive health project. The Primary objective of the project is to inform, educate and sensitise menstrual hygiene among young girls and women and thereby promoting reproductive health. The work included the distribution of sanitary napkins, soaps, masks, first aid kits and education material in the villages of Marakkanam area while following the health and hygiene guidelines to prevent COVID. *Transfers to India and other costs associated with the Promotion of Reproductive Health project totalled £4046 raised from individual donors.*
- **My Calf, My Life – Natham, Dindigul Block, Tamil Nadu**
This project supported 35 female children aged between 10 and 15 with marginalised communities with a heifer calf. The income from the sale of milk, as well as the asset of these animals, is expected to provide economic security to the girls. *Transfers to India and other costs associated with the 'My Calf, My Life' project totalled £2421 raised from individual donors.*

Partner - The Centre for Rural Systems and Development (CRUSADE)

AVI continued to support CRUSADE through several projects:

- **COVID Relief Support**
Through the solidarity appeal AVI raised funds for CRUSADE to support their relief work during the COVID-19 pandemic. CRUSADE's support included food support to vulnerable communities, distributing homeopathic medicine and stitching and distributing masks. *Transfers to India and other costs associated with COVID Relief support totalled £2,000 raised from the Solidarity Appeal.*
- **From Disability to Stability - Tiruvallur district, Tamil Nadu**
During the year AVI continued its support for the Disability Rights project, which began in January 2018. The project known as 'From Disability to Stability' involves the rehabilitation of 2,000 people with disability in four villages (Minjur, Sholavaram, Ellapuram and Gummidipoondi) of Tiruvallur district, Tamil Nadu. The project works to transform the lives of 2,000 people living with disability, enabling them and their families to lead a life of dignity and self-reliance. Although the project had seen delays due to the pandemic, the work picked up towards the end of August. The project continued to support people living with a disability to form part of the disability groups, support them with claiming their disability ID card and benefits, providing skills training and loans and providing physiotherapy. This year CRUSADE formed a federation of the disability groups. A separate bank account has been opened for the Trust and it is planned to start an internal insurance scheme to protect their lives and livelihoods. This project, initially planned for three years, will continue in the coming year to cover the activities which were delayed due to the pandemic. *Transfers to India and other costs associated with the 'From Disability to Stability' project totalled £15,324 raised from individual donors, a grant from the the Souter Charitable Trust and unrestricted funding.*

ACTION VILLAGE INDIA TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES (continued)

- **Women's Development - Tiruvallur district, Tamil Nadu**
This year funding allocated to CRUSADE's work in Women's Development went towards the Disability Project's work with women. *Transfers to India and other costs associated with the Women's Development work totalled £3,107 raised from individual donors and balance from a previous appeal.*

Solidarity Partner – Development Action Consortium Trust (DAC Trust), Tamil Nadu

Development Action Consortium Trust (DAC Trust) was founded in 2002 and is based in Theni, west of Madurai. Jothiramalingam, the founder of CRUSADE, is the founder and chairperson of the Trust. The aim of the Trust is "to promote empowerment and quality of life of vulnerable groups in society, with special focus on poor women, children – particularly girls – based upon self-reliance, dignity, human rights, and nonviolence –irrespective of age, health status, gender, caste, class, race, creed, religion or region". To these ends, the Trust aims to sustainably empower vulnerable groups, such as those affected by poverty, oppression, gender, or marginalisation, to gain access to resources and to develop themselves socially, economically, politically and environmentally. Furthermore, the Trust aims to prevent and control communicable diseases; to research and develop health and development models and to engage in advocacy and lobbying for social, economic, political and other rights of vulnerable groups. AVI has continued to provide solidarity support to DAC Trust in the past year through involvement with different partner events and meetings.

Partner - Ekta Parishad (Unity Forum)

AVI continued to support Ekta Parishad through several projects:

- **COVID Relief Support**
Through the solidarity appeal AVI raised funds for Ekta Parishad to support their relief work during the COVID-19 pandemic. The sudden outbreak of Coronavirus had forced Ekta Parishad to suspend the Jai Jagat 2020 March in March/April but Ekta moved quickly on to supporting migrant workers hit by the pandemic. Ekta Parishad's response has included:
Short term/ immediate responses included: distribution of food grains/cooked food to the migrant workers, relocation of migrant labourers and ensuring cash transfers. Mid-term responses included setting up grain banks, agricultural work in villages, facilitating public distribution system (PDS and convergence of MGNREGA for village activities. Long term responses include setting up cottage industry/centres, strengthening rural economies and labour rights, advocacy for the mapping and recording migration and migrant workers and advocacy for the pro-labour legal and policy reforms. *Transfers to India and other costs associated with COVID Relief support totalled £5,356 raised from the Solidarity Appeal.*
- **Jai Jagat 2020**
As JaiJagat was suspended due to the COVID-19 pandemic, funds were allocated to Jai Jagat 2020 went towards Ekta Parishad's Covid Relief work.
Transfers to India and other costs associated with JaiJagat 2020 totalled £4,139 raised from the Solidarity Appeal.
- **Kerala Floods Relief**
In 2018 Action Village India ran the Kerala Flood appeal to support its partners in India who were affected by the floods of that year. The final transfer was made this year to Ekta Parishad, who have used the donation to support Adivasi children with educational support. These children have not only suffered from the floods but also from COVID. *Transfers to India and other costs associated with the Kerala Flood relief work totalled £1,698 raised through the Kerala Flood Relief Appeal.*

Ekta Europe

AVI has continued to support Ekta Europe in solidarity.

ACTION VILLAGE INDIA TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES (continued)

New Partner – EquiDiversity Foundation

In January 2021 we took on EquiDiversity Foundation as a new partner. EquiDiversity Foundation has been active in India since 2016 and is committed to creating an environment that promotes gender equality through political, social, and financial empowerment with active informed participation of individuals, the community, and the state. Equidiversity Foundation envisions a society where there is gender equality, co-sharing of power, and freedom from gender-based violence. Hence, its initiative to encourage not only women to organise but also children as well as men, as the latter can act as change agents and give rise to a more diverse and substantive political representation. This year we started raising funds for their project 'Women's leadership and participation in rural local governance' which will aim to strengthen women's leadership and participation in rural local governance.

Solidarity Partner - Lakshmi Ashram

Lakshmi Ashram is a women's ashram at Kausani in Uttarakhand in the foothills of the Himalayas. It provides education on the Gandhian basic education model to local girls from disadvantaged families. The staff and students (from age 5 to school leaving) run the ashram. The ashram also runs kindergartens and environmental projects in the surrounding hills. Lakshmi Ashram hosts volunteers who work in India and learn about the local area and the Gandhian tradition. AVI has continued to provide solidarity support to Lakshmi Ashram in the past year through involvement with different partner events and meetings.

Partner - Nav Bharat Jagriti Kendra (NBJK)

AVI continued to support NBJK through several projects:

- **COVID Relief Support**

Through the solidarity appeal AVI raised funds for NBJK to support their relief work during the COVID-19 pandemic. NBJK's relief work included converting their LNJP Eye Hospital and Surekha Prakashbhai Public School at Chauparan (Hazaribagh) into quarantine centres, as well as focussing on supplementing government efforts to provide shelter to the homeless, daily wage workers and poor families without jobs. Volunteers/caregivers delivered services to vulnerable groups and created awareness about crucial aspects like prevention, hygiene, social distancing, isolation and combating stigma. NBJK also provided food and setting up meals on wheels as well as providing PPE. *Transfers to India and other costs associated with COVID Relief support totalled £2,494 raised from the Solidarity Appeal.*

- **Community Action Project, Bihar & Jharkhand**

NBJK's (New India Awakening Centre) Community Action Programme provides funding to four grassroots community groups for small projects with marginalised people:

- Lok Shakti Shikshan Kendra (LSSK) continued to work in Leninagar, Bihar with 85 Dalit households of the Mushar (translated as 'Rat-eating') community. The work has included the continuation of non-formal education and the distribution trees to villagers. LSSK also created awareness about the COVID pandemic and essential precautions from it in the area and well as providing soap and masks to each household.
- Gram Nirman Kendra, who work in Gaya, Bihar, continued to carry out two main activities under the Community Action Project: A plant nursery and vocational tailoring training.
- Lok Prerna Kendra who work in Birhu, Simariya and Chatra in Jharkhand continue to run their community health centre which covers 30 villages and schooling for the Birhor tribal children. This area is a very backward and is highly affected by Naxalite activity (Maoist Communist extremists). The Birhor community is a hunting and gathering tribal community whose population is decreasing day by day. Although classes were closed for periods of the year, the teacher continued to visit the centre and take children to the government food centre for meals.
- Lok Samiti who are active in Bihar and Jharkhand were supported to continue to run awareness camps, campaigning, symposiums and workshops on a range of issues.

Transfers to India and other costs associated with Community Action project totalled £10,315 raised from individual donations, the walk for women and unrestricted funding.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES (continued)

- ***Girls' Education and Coaching Centres, Bihar and Jharkhand***

AVI continued to support Girls' Education in 2020-2021. Action Village India has been supporting girls' education since 2005, through supporting 2-300 girls each year to attend school who would otherwise have dropped out or not attended. The project achieved much success, yet evaluations also showed that enabling girls to go to school in the rural areas is not always enough because the quality of education in the rural areas of Jharkhand and Bihar is very poor. The quality of teaching is poor, the teachers' attendance is irregular, there is a high student-teacher ratio (100 children per teacher is very common) and a lack of subject specific teachers - especially in Maths, Science and English. These factors compound parents' views that it is pointless to educate their daughters and those girls in school too often fail their matriculation in the 10th grade and will not pursue education further. Through discussions with NBJK, AVI therefore evolved the project by supporting coaching centres. The project continued to remove the barriers that stand between girls and a successful and continuing education, through:

1. Supporting 300 girls to continue their education by providing them with school fees (or where they go to government school which are free with tuition fees), uniforms, books and supervision.
2. Providing regular extra tuition in Maths, Science and English for over 700 girls through the running of 20 Coaching Centres.

Due to the COVID-19 Pandemic, schools were closed for most of the year, but the project continued to support the girls through online teaching and coaching centres which were able to open for periods throughout the year.

Transfers to India and other costs associated with the Girls Education and Coaching Centres project totalled £36,838 raised through individual donations, Philip Henman Trust, Geoff Herrington Foundation and Harris Freeman Foundation.

Partner – Regional Centre for Development Cooperation (RCDC)

AVI continued to support RCDC through several projects:

- ***COVID Relief Support***

Through the solidarity appeal AVI raised funds for RCDC to support their relief work during the COVID-19 pandemic.

Transfers to India and other costs associated with COVID Relief support totalled £2,500 raised from the Solidarity Appeal.

- ***Securing Land Rights and Livelihoods for Fisher Folk - Chilika Lake, Odisha***

AVI continued to support the 'Securing Land Rights and Livelihoods for Fisherfolk' project based around Chilika Lake, Odisha, which started in January 2019. This three-year project, run by Regional Centre for Development Cooperation (RCDC) in collaboration with Gopinath Juvak Sangha (GJS), aims to reduce rural poverty and landlessness of 1,000 families from fishing communities in 30 villages in and around the Chilika Lake of Odisha. This is achieved by enabling families, and particularly the women, to gain access to and ownership over land resources through advocacy and support and by providing alternative livelihood support. 400 further women will also be supported through pilot phases of alternative livelihood initiatives.

Transfers to India and other costs associated with the Securing Land Rights and Livelihoods for Fisherfolk project totalled £50,014 funded by individuals, Overseas Aid & Development Commission States of Guernsey and Zephyr Charitable Trust and through a balance from the spring appeal and cyclone Fani appeal.

Project - Organic Farming, Kerala

AVI has supported the Organic Farming Pilot project since 2017. This project extended the activity of the previous project and aimed to improve the health and economic situation of families living below the poverty line in six panchayats in the rural area of Thiruvananthapuram, Kerala by creating an organic farming producer company that enables the farmers to produce, market and certify their own produce of organic fruit and vegetables in a sustainable way. Unfortunately, the pilot project was unsuccessful, and it was decided to no longer continue the project. In 2021 remaining funds allocated to the project were

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES (continued)

transferred to support 400 women who were still active within their farm clubs with input kits which include seeds, bio pesticide and bio fertilisers and grow bags.

Transfers to India and other costs associated with the Organic Farming project totalled £2,774.

Partners Forum

In 2020-2021 there were several online discussions between all the partners, starting with a discussion about Covid-19 in July. This was the first time we met with all the partners on a zoom call. It had very positive responses from partners, and it formed the start of later discussions.

For Madras Café Unlocked, in collaboration with partners, we organised 5 discussions for the Partnership and Solidarity stage. These discussions were held on the following themes:

- A Humanitarian Crisis: Migrant workers and India's COVID-19 lockdown
- Paths towards Climate Justice – Adaptation and community actions
- Struggles for Rights and Justice in India
- Disability and Social Inclusion in India: Current Challenges
- Engaging young women and men towards a gender just society

Following on from this, a discussion was held about the changes to the FCRA in December and the planning for the Partners' Forum was held. The Partners Forum,, which included 4 thematic discussions, was held in April 2021. These discussions included:

- Covid (Health and Education)
- Livelihoods and Migration
- Climate Adaptation
- Gender and Access to Justice.

FINANCIAL REVIEW

Review of Results

The charity is reporting a deficit for the year of £24,656 (2020: surplus of £25,137). Reserves carried forward amount to £117,810 at 31 March 2021, £99,031 of which represents unrestricted funds and £18,779 restricted funds.

Grants receivable amounted to £94,751 (2020: £86,885). Altogether grants were received from twelve different organisations.

The charity's supporters provided donations and subscriptions amounting to £77,244 (2020: £83,229). The charity's wholly owned subsidiary, Sensetrade Limited, was unable to gift any profits to AVI, since the WOMAD music festival, where Madras Café would normally have raised money, was cancelled due to Covid-19. £27,475 was gifted to AVI in 2020.

The charity's expenditure was £220,855 (2020: £181,365) during the year, which includes direct project costs of £190,522. £13,000 of unrestricted funds were utilised to fund projects for which restricted funding had not been obtained.

Further details of the charity's activities are set out in the Statement of Financial Activities on page 13 and the financial position of the charity at 31 March 2021 is set out in the Balance Sheet on page 14.

Reserves Policy

AVI's reserves policy and the actual level of reserves are reviewed annually by the Board in its budget setting meeting. The policy recommends that the charity should maintain a level of free reserves which would enable it to meet its commitments in the UK and to its partners for three months. This amounts to approximately £40,000 in unrestricted funds based on the results to 31 March 2021. That timeframe would allow the charity to wind up its affairs and provide its partners with some support whilst they try to replace AVI's contribution to their work.

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW (continued)

AVI has always given priority to meeting its commitments to its partners in India and that policy will remain. At 31 March 2021 the charity's free reserves amounted to approximately £99,031 a level which exceeds the minimum stated above.

£20,000 of the unrestricted reserves continues to be allocated to a Designated Fund known as the Partnership Development Fund. The Partnership Development Fund is for new and pilot projects, and for building partners capacity to communicate their programmes and to diversify funding sources.

PLANS FOR FUTURE PERIODS

AVI has developed and approved a comprehensive Action Plan for 2021-22. This plan builds on the previous strategic review conducted in 2015 and resulting Business Plan and a two-year period of considerable AVI staff transition and new team establishment. From April 2019, we revised the job descriptions and responsibilities for our two staff members. From April 2020 our International Partnerships Director became our Director. With a new staff team established and new, more effective operational procedures now in place, this Action Plan looks to continue to take forward a number of the strategic objectives identified in the 2015 strategic review. These include reaching new demographics of UK supporters and improving our communications and messaging. The Action Plan also takes forward the development of potential new income-generating strategies. However, the first half of 2021-22 will necessarily be taking forward our refocused, repurposed and rebudgeted responses to the challenges in the UK and India provoked by Coronavirus-19. This includes temporarily relocating our office to enable 'working from home'; revising our communications plan; more regular interaction with partner organisations in India; taking forward integrated plans for online activities, including webinars and discussions.

Overall aims:

- To continue to provide support for some of the poorest rural communities in India, (particularly women, girls, people with disabilities and those living below the poverty-line) through our strong partnerships with local, established organisations who share our philosophy of self-reliance and self-organisation;
- Build on our long term and newer partnerships in India and strengthen our solidarity with them;
- To begin to explore the desirability and feasibility of developing 'new' partnerships in India which are based on our fundamental principles and ethos;
- Increase the awareness of AVI in the UK amongst new supporters, particularly younger people (18-30) and British people of Indian heritage through communication and event strategies;
- To translate this new support into new streams of individual giving and fundraising;
- Research, develop and implement new income streams for the organisation.

During this period, we will continue to work alongside our existing eight partners (Assefa, CRUSADE, DAC Trust, Ekta Parishad, Equiversity Foundation, Lakshmi Ashram, NBJK and RCDC) phasing out our support for some projects that have been supported for some years and developing new projects and new phases of projects. We will also look to work with new partners, who align with our partnership guidelines, on selected new projects. Whilst our work will continue in the majority of geographic areas we currently work, when developing new projects, we will tend to look to do so more in India's poorer states such as Bihar, Jharkhand and Odisha, subject to achieving funding support.

In 2021/22 we will continue to work to consolidate our support for one or two mid-size three-year plus projects as well as continuing our support of smaller initiatives. This will continue focusing on the quality of our partnerships and less on the amounts of funds that we transfer to India.

These changes give us a range of opportunities including:

- To reaffirm and strengthen our partnerships and solidarity with partners in India;
- To strengthen our presentation, as an organisation and to our supporters, of the centrality of partnerships and solidarity to the way we work and who we work with;

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

PLANS FOR FUTURE PERIODS (continued)

- To build on and share better the long term partnerships which have been and are at the core of the Action Village India's approach of how to best contribute to a more just, equal and inclusive communities in parts of rural India.

AVI is not looking to expand its core staff team during 2021-22 but will work with new interns and volunteers in the office and at events.

2021/22 will be the second full year with Esther Trienekens, who was previously our International Partnerships Director as Director. It will have a number of **key aspects:-**

- A year to reaffirm and strengthen our partnerships and solidarity with partners in India and in the UK. We have the opportunity to communicate in a clearer way our partnerships, why they are important and why we feel they are contributing to making a difference for women, men and children in communities in rural India;
- AVI will continue to provide support directly to our partners and their projects in India. This support has amounted to around £100,000 per year and we have successfully raised funds from trusts and foundations which have supported us before, as well as new funders for AVI. We will continue to approach a range of Trusts and Foundations for support for our work with partners and continue and consolidate discussions about ways to diversify our sources of support and funding. This is complemented by vital support from our individual supporters and from Madras Café/WOMAD which is planned to take place in July 2021;

Our main priorities are:

- **Strengthening our fundraising from trusts and foundations, and diversifying funding in a context where funding is more challenging than ever.**
We aim to secure multi-year funding for our projects, to enable better planning ahead for both AVI and our partners in India.
- **Strengthening our solidarity with partners, including by holding the Partners' Forum in April 2021. We will also explore possibilities to develop new partnerships.** Over 2021/22 we want to strengthen our ways of working with partners and find ways to be more aware of their needs and how their work with communities is progressing.

Our secondary priorities are:

- **Strengthening relations with supporters and finding new supporters.** We have been able to develop a comprehensive database in 2020/2021 of our supporters. We would like to improve our communications with supporters and enable more diverse communication about partners and their work in India. We will look into engaging with new supporters through a range of activities, events and through our merchandise.
- **Develop a three-year strategy plan.** Our strategy plan finished in 2020 so during 2021/22 we will discuss and agree a three-year strategy for 2022/3 to 2024/5.
- **Strengthening our solidarity with collaborators following on from Madras Café Unlocked.**
- **Exploring how to respond to the Climate Emergency in both our ways of working in the UK and within our partnerships in India.** This will include discussions on Climate Adaptation strategies.
- **Exploring the desirability and feasibility of collaborating to establish an India Interest group for similar organisations to AVI.** This could improve our knowledge related to India and also create stronger links with other organisations and provide mutual learning in the future.
- **Keeping 'up to date' about India, through different activities, such as discussions, film clubs etc. for trustees and supporters.**

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Action Village India for the purposes of company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements the Trustees are required to: -

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

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities FRS102 (issued in 2015) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 19th July 2021 and signed on its behalf by



.....
Chair of Trustees

ACTION VILLAGE INDIA
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION VILLAGE
INDIA

I report to the trustees on my examination of the accounts of Action Village India for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

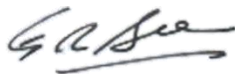
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)b of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any other requirement that the accounts give a "a true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



G R Beer MA(Cantab) FCA
Chartered Accountant
4 Chilgrove House, Marden Way
Petersfield, Hampshire GU31 4PU

19th July 2021

ACTION VILLAGE INDIA
STATEMENT OF FINANCIAL ACTIVITIES (incorporating INCOME AND
EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	<u>Note</u>	<u>Year to 31 March 2021</u>			<u>Year to 31 March 2020</u>		
		<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> £
Income from:							
Donations	2	48,622	33,917	82,539	105,742	30,550	136,291
Charitable activities:							
Support for rural communities in India	2	0	89,456	89,456	0	61,299	61,299
Other trading activities:							
Fundraising events		19,125	5,048	24,173	8,751	0	8,751
Investments:							
Interest receivable		31	0	31	161	0	161
Total incoming resources		<u>67,778</u>	<u>128,421</u>	<u>196,199</u>	<u>114,653</u>	<u>91,848</u>	<u>206,502</u>
Expenditure on:							
Raising funds	3	30,333	0	30,333	18,935	0	18,935
Charitable activities:							
Support for rural communities in India	3	38,469	152,053	190,522	36,218	126,212	162,430
Total expenditure		<u>68,802</u>	<u>152,053</u>	<u>220,855</u>	<u>55,153</u>	<u>126,212</u>	<u>181,365</u>
Net income		-1,024	-23,632	-24,656	59,500	-34,363	25,137
Transfers between funds	11	-13,000	13,000	0	-30,000	30,000	0
Net movement in funds		<u>-14,024</u>	<u>-10,632</u>	<u>-24,656</u>	<u>29,500</u>	<u>-4,363</u>	<u>25,137</u>
Reconciliation of funds:							
Total funds brought forward	11	113,055	29,411	142,466	83,555	33,774	117,329
Total funds carried forward		<u>£99,031</u>	<u>£18,779</u>	<u>£117,810</u>	<u>£113,055</u>	<u>£29,411</u>	<u>£142,466</u>

The notes on pages 16 to 25 form part of these accounts.

There were no recognised gains or losses for the year other than shown above.

All incoming resources and resources expended derive from continuing activities.

ACTION VILLAGE INDIA
BALANCE SHEET AS AT 31 MARCH 2021

	Note	31 March 2021	31 March 2020
Fixed Assets			
Tangible assets	6	-	-
Investments	7	150	150
		<u>£150</u>	<u>£150</u>
Current Assets			
Debtors	8	16,426	21,811
Cash at Bank		104,018	121,824
		<u>£120,445</u>	<u>£143,635</u>
Creditors - amounts due within one year	9	(2,785)	(1,319)
		<u>£117,660</u>	<u>£142,316</u>
Net Current Assets		<u>£117,660</u>	<u>£142,316</u>
Net Assets		<u>£117,810</u>	<u>£142,466</u>
Charity Funds	10-11		
Restricted		18,779	29,411
Unrestricted:			
General		79,031	93,055
Designated		20,000	20,000
		<u>£99,031</u>	<u>£113,055</u>
Total Charity Funds		<u>£117,810</u>	<u>£142,466</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- 1) ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- 2) 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 surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies, subject to the small company's regime under Part 15 of the Companies Act 2006 (effective January 2016).

These financial statements were approved and authorised for issue by the Trustees on 19 July 2021 and are signed on their behalf by:



 Andy Rutherford, Chair

The notes on pages 16 to 25 form part of these accounts.

Company Registration Number 6110505

ACTION VILLAGE INDIA
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Cash flow from operating activities	<u>(17,837)</u>	<u>15,593</u>
Cash flow from investing activities:		
Interest received	<u>31</u>	<u>161</u>
Net cash flow from investing activities	<u>£31</u>	<u>£161</u>
 Net increase in cash and cash equivalents in the year	 (17,806)	 15,754
Cash and cash equivalents at the beginning of the year	121,824	106,070
 Total cash equivalents at the end of the year	 <u>£104,018</u>	 <u>£121,824</u>
 Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>£104,018</u>	<u>£121,824</u>
 Reconciliation of net income to net cash flow from operating activities		
Net movement in funds	(24,656)	25,137
Interest receivable	(31)	(161)
(Increase)/ Decrease in debtors	5,385	(5,620)
(Decrease)/ Increase in creditors	1,465	(3,763)
 Net cash flow from operating activities	 <u>£(17,837)</u>	 <u>£15,593</u>

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

a) Basis of Accounting

The company, Action Village India (AVI), is a company limited by guarantee (no 06110505). It is also a charity registered in accordance with the Charities Act 2011 (registration no 1118845) in the United Kingdom. The address of its principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given on page 3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2016.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Going concern

These financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

c) Group accounts

The charity has a wholly owned subsidiary, Sensetrade Limited. Groups accounts have not been prepared as the charity is exempt from the requirement to prepare group accounts on account of the fact that the gross income, after consolidation adjustments, of the group is no more than the threshold for a statutory charity audit.

d) Incoming resources

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. The following specific policies are applied to particular categories of income: -

- For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled in the reporting period.
- Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.
- Donated facilities and donated professional services are recognised as income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity, for example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.
- No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report, where relevant.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

ACCOUNTING POLICIES (continued)

- Investment income is earned through holding assets for investment purposes such as term deposits.
- Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

e) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under activities that aggregate all costs related to any particular activity. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties; it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings: -

- Costs of raising funds comprise costs incurred by the charity in the generation of donation and fundraising income.
- Expenditure on charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Other expenditure represents those items not falling into the categories above.
- All categories of costs include both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

f) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include premises costs, office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular activities, they have been allocated to expenditure on a basis which may be based on activity as represented by direct costs expended on that activity or based on a proportion of staff costs. The analysis of these costs is included in Note 3.

g) Fund accounting

Funds held by the charity are either: -

1. Unrestricted general funds – these are funds without specified purpose and are available as general funds.
2. Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
3. Restricted funds – these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between funds are made to cover deficits on individual restricted funds and to recognise fixed assets acquired with restricted income, but with no further restrictions on use, within unrestricted funds.

h) Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment - 25% straight line basis

Website - 25% straight line basis

Assets costing less than £500 are not capitalised.

ACTION VILLAGE INDIA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

ACCOUNTING POLICIES (continued)

i) Website development costs

Website planning costs are charged to the Statement of Financial Activities (SOFA) as incurred. Other website costs are capitalised as a fixed asset only where they lead to the creation of an enduring asset delivering tangible future benefits whose value is at least as great as the amount capitalised. An impairment review is undertaken of the net asset value of the website at each Balance Sheet date. Expenditure to maintain or operate the developed website is charged to the SOFA.

j) Pension Costs

The Charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Charity. The annual contributions payable is charged to the income and expenditure account.

k) Foreign exchange

Transactions denominated in foreign currencies are initially translated into sterling at the exchange rates ruling at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into sterling at the exchange rates ruling at the year end. Foreign exchange differences are dealt with in the income and expenditure account and allocated directly to the activities where appropriate to do so.

l) Debtors

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

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

p) Financial Instruments

The charity has only financial assets and liabilities of a kind that qualify as basic financial instruments. These basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

ACTION VILLAGE INDIA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

2. INCOME

	Unrestricted funds	2021 Restricted funds	Total	Unrestricted funds	2020 Restricted funds	Total
	£	£	£	£	£	£
(a) Donations comprise:						
Donations	42,526	33,917	76,443	52,066	30,550	82,616
Donations from subsidiary	-	-	-	27,475	-	27,475
Grants of core funds (note 2b (ii) below)	5,295	-	5,295	25,587	-	25,587
Memberships	801	-	801	613	-	613
	<u>£48,622</u>	<u>£33,917</u>	<u>£82,539</u>	<u>£105,741</u>	<u>£30,550</u>	<u>£136,291</u>

(b) Grants receivable comprise:

**(i) Grants supporting rural communities in
India:**

Crusade - Disability Rights

Christadelphian Samaritan Fund	-	-	800	800
Souter Charitable Trust	5,000	5,000	4,000	4,000

Ekta Parishad - JJ2020

Quaker S Asia	60	60	-	-
Exeter Quakers	-	-	247	247

NBJK - Girls Education

Geoff Herrington Foundation	19,500	19,500	-	-
Philip Henman Trust	-	-	10,000	10,000
Allen & Nesta Ferguson	-	-	16,000	16,000
Harris Freeman Foundation	9,993	9,993	9,993	9,993

NBJK - Community Action

Bryan Guinness Charitable Trust	-	-	3,000	3,000
J.A. Gillett Charitable Trust	-	-	1,000	1,000

RCDC Fishing Communities

States of Guernsey	44,903	44,903	-	-
Zephyr Charitable Trust	10,000	10,000	10,000	10,000
Open Gate Trust	-	-	2,259	2,259
Southall Trust	-	-	3,000	3,000
Oakdale Trust	-	-	1,000	1,000

-	£89,456	£89,456	-	£61,299	£61,299
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(ii) Grants of core funds:

RVA	-	-	13,286	13,286
MA Lascelles	3,500	3,500	1,000	1,000
Plant Pot Snacks	200	200	-	-
Southern Trust	-	-	10,000	10,000
Harbinson Charitable trust	200	200	200	200
Westcroft Trust	1,100	1,100	1,100	1,100
Sundarama Trust	200	200	-	-
UK online giving foundation	95	95	-	-
	<u>£5,295</u>	<u>-</u>	<u>£25,586</u>	<u>£25,586</u>

ACTION VILLAGE INDIA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

3. ANALYSIS OF EXPENDITURE

	Basis of allocation	Raising funds £	Support for rural communities in India £	Governance £	Total £	2020 £
Costs directly allocated to project activities:						
Staffing & Support costs for projects	Direct	-	7,028	-	7,028	10,623
Publicity	Direct	10,837		-	10,837	-
Project expenditure:						
ASSEFA - Maternal Health	Direct	-	4,045	-	4,045	9,734
ASSEFA - Rural Livelihoods	Direct	-	2,421	-	2,421	2,029
Crusade - Women's Development	Direct	-	2,012	-	2,012	2,729
Crusade - Disability Rights	Direct	-	15,324	-	15,324	24,230
Ekta Parishad - JJ2020	Direct	-	4,139	-	4,139	-
KGSN - Organic Farming	Direct	-	2,774	-	2,774	-
NBJK - Girls Education	Direct	-	36,838	-	36,838	2,525
NBJK Community Action	Direct	-	10,315	-	10,315	36,030
RCDC - Land Rights and Livelihoods	Direct	-	48,326	-	48,326	9,425
COVID19 Appeal	Direct		14,350	-	14,350	26,278
Appeals	Direct		4,481	-	4,481	2,608
		<u>£10,837</u>	<u>£152,053</u>	<u>-</u>	<u>£162,890</u>	<u>£126,211</u>
Support costs allocated to other activities:						
Staff costs	Staff time	14,588	28,663	4,085	47,336	38,663
Office, premises & other costs	Usage	3,980	3,980	1,990	9,950	15,925
External accountant's fees	Direct	-	-	650	650	520
AGM & meeting costs	Usage	-	-	29	29	46
		<u>£18,568</u>	<u>£32,643</u>	<u>£6,754</u>	<u>£57,965</u>	<u>£55,154</u>
Total costs excluding governance costs						
		29,405	184,696	6,754	220,855	181,365
Governance cost allocation						
	Usage	928	5,826	(6,754)		
Total costs by activity						
		<u>£30,333</u>	<u>£190,522</u>	<u>-</u>	<u>£220,855</u>	<u>£181,365</u>

ACTION VILLAGE INDIA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

4. TRUSTEES AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

No trustee received reimbursed expenses during the year (2020 £nil)

The charity considers its key management personnel to comprise the Board of Trustees and its Executive Director
The total amount of employee salary and benefits including employer's pension contributions received by key management personnel were £35,014 (2020 - £31,219)

	Year to 31 March 2021	Year to 31 March 2020
	£	£
Gross salaries	42,407	47,665
Employer's National Insurance	-	551
Pension costs	916	775
	<u>£43,323</u>	<u>£48,991</u>

The average number of employees during the year was two (2020: 2).
No employee earned more than £60,000 (2020: nil)

5. NET INCOME/(EXPENDITURE)

	Year to 31 March 2021	Year to 31 March 2020
Net income/expenditure is after charging - Independent Examiner's fee	<u>£650</u>	<u>£520</u>

6. TANGIBLE FIXED ASSETS

	Office Equipment	Website	Total
<u>Cost</u>	£	£	£
At 1 Apr 2020	6,401	1,783	8,184
Additions	-	-	-
Disposals	<u>(6,401)</u>	<u>(1,783)</u>	<u>(8,184)</u>
At 31 Mar 2021	<u>-</u>	<u>-</u>	<u>-</u>
	25% straight line	25% straight line	Total
<u>Depreciation</u>			
At 1 Apr 2020	6,401	1,783	8,184
Disposals	<u>(6,401)</u>	<u>(1,783)</u>	<u>(8,184)</u>
Charge for the year	-	-	-
At 31 Mar 2021	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 Mar 2020	<u>-</u>	<u>-</u>	<u>-</u>
At 31 Mar 2021	<u>-</u>	<u>-</u>	<u>-</u>

ACTION VILLAGE INDIA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

7. INVESTMENTS

The wholly owned trading subsidiary, Sensetrade Ltd, which is incorporated in England and Wales, donates all its profits to the charity.
 Sensetrade Ltd runs the 'Madras Café' which sells Indian food at various events throughout the year. The charity owns 100% of the ordinary share capital of 100 ordinary shares of £1 each at a cost of £150. A summary of the trading results is shown below.

Sensetrade Ltd's accounting reference date is 31 December.

	12 months to 31 Dec 2020 £
Turnover	1,366
Cost of sales and administrative expenses	(2,466)
Net profit	(1,100)
Amount gifted to the charity	
Retained in the subsidiary	£ (1,100)

The assets and liabilities of the subsidiary

Fixed assets	880
Current assets	3,402
Creditors: amounts due within one year	(5,051)
Total net assets	(769)
Capital and reserves	£ (769)

8. DEBTORS

	Year to 31 March 2021 £	Year to 31 March 2020 £
Amount due from subsidiary	3,402	5,000
Income tax recoverable	13,024	15,401
Other debtors	-	1,410
	£16,426	£21,811

9. CREDITORS

	Year to 31 March 2021 £	Year to 31 March 2020 £
Tax and social security	1,917	159
Accruals	868	1,160
	£2,785	£1,319

ACTION VILLAGE INDIA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Year to 31 March 2021</u>			<u>Year to 31 March 2020</u>		
	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>
	£	£	£	£	£	£
Fixed Assets	150	-	150	150	-	150
Current Assets	101,666	18,779	120,445	114,224	29,411	143,635
Current Liabilities	(2,785)	-	(2,785)	(1,319)	-	(1,319)
Total	£99,031	£18,779	£117,810	£113,055	£29,411	£142,466

11. MOVEMENT IN FUNDS

	<i>Balance at 31 March 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2021</i>
	£	£	£	£	£
Restricted funds:					
ASSEFA - Maternal Health	2,566	2,189	4,341	-	414
ASSEFA - Rural Livelihoods	901	2,534	2,896	-	541
Crusade - Women's Development	467	1,931	2,398	-	-
Crusade - Disability Rights	400	5,625	15,324	10,000	701
Ekta Parishad - JJ2020	2,920	1,373	4,139	-	154
KGSN - Organic Farming	2,774	-	2,774	-	-
NBJK - Girls Education	14,943	33,705	40,914	-	7,734
NBJK Community Action	654	8,076	10,921	3,000	809
RCDC - Land Rights and Livelihoods	(695)	56,484	49,517	-	6,272
COVID19		16,504	14,350	-	2,154
Appeals	4,481		4,481	-	0
Total restricted funds	£29,411	£128,421	£152,053	£13,000	£18,779
Unrestricted funds:					
General funds	93,055	67,778	68,802	(13,000)	79,031
Designated funds:					
Project fund	20,000	-	-	-	20,000
Total unrestricted funds	£113,055	£67,778	£68,802	£(13,000)	£99,031
Total funds	£142,466	£196,199	£220,855	-	£117,810

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

Purposes of restricted funds:

Rural Livelihoods (ASSEFA):	AVI supports ASSEFA's Rural Livelihoods programme, currently by funding the My Calf, My Life project.
Maternal Health/ Reproductive Health (ASSEFA):	This programme, developed from ASSEFA's post-tsunami work, provides health awareness and improvements in sanitation and diet to 3,000 women and children in 35 villages of Marakanam Block in coastal Tamil Nadu as well as provide reproductive health training to adolescent girls.
From Disability to Stability (CRUSADE)	This project supports the creation of groups of people living with disabilities, who self-mobilise to claim their rights and benefits in Tamil Nadu.
Women's Development (CRUSADE):	This programme supports women's social and economic development and healthcare in Tamil Nadu. This work also supports elderly women, ultra-poor groups and women living with a disability.
JaiJagat2020 (Ekta Parishad):	Ekta Parishad works on land and forest issues with landless people and indigenous communities throughout India. This fund has been specifically set up to provide support for its March for Justice land rights campaign in 2020 and associated solidarity with Ekta Europe.
Community Action (NBJK):	This fund supports the development and capacity building of NBJK's community development network of grass-roots organisations throughout Bihar and Jharkhand.
Girls Education (NBJK):	This project is run by NBJK and groups in its community development network. It provides funds for fees, books and uniforms to enable girls to complete their secondary education as well as provide tuition to girls.
Securing Land Rights and Livelihoods/ Fishing Communities (RCDC):	This project aims to reduce rural poverty and landlessness for families from fishing communities in 30 villages in and around the Chilika Lake of Odisha. This is achieved by enabling families, and particularly the women, to gain access to and ownership over land resources through advocacy and support and by providing alternative livelihood support.
Women's Organic Farming	This project aimed to improve the health and economic situation of marginalised families in six panchayats in the rural area of Thiruvananthapuram, Kerala, by creating an organic farming producer company that enabled the farmers to produce, market and certify their own produce of organic fruit and vegetables in a sustainable way.
Designated Funds Partnership Development Fund	This fund was established to provide assistance to partners for short term and pilot projects and for strengthening partners' capacity to develop their programmes.

The charity has sufficient resources at 31 March 2021 to fulfil its commitment to each project.

Transfers of £13,000 (2020: £30,000) were made from general unrestricted funds into restricted funds to cover deficits on individual funds where either there will be no further income or the annual planned programme exceeded the restricted income available.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

12. RELATED PARTIES

There were no transactions that are required to be disclosed in these accounts.

13. PENSIONS

The charity operates a defined contribution pension scheme. The charge to the Statement of Financial Activities for the year is £916 (2020: £775). There were outstanding contributions of £218 at 31 March 2021 (2020: £159) and no prepaid contributions at the year-end (2020: £nil).