

ACTION VILLAGE INDIA

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2021

Company Number: 06110505

Charity Number: 1118845

CONTENTS

TRUSTEES REPORT	1
TRUSTEES	1
STRUCTURE, GOVERNANCE AND MANAGEMENT	2
Governing Document	2
Organisational Structure.....	2
Appointment and Induction of Trustees, Training and Skills Management	2
Risk Policy	2
Related Parties.....	2
Public Benefit	2
OBJECTIVES AND ACTIVITIES.....	3
Charitable Objectives.....	3
Charitable Aims	3
Charitable Work – Projects	4
Partner - The Association for Sarva Seva Farms (ASSEFA)	4
Partner - The Centre for Rural Systems and Development (CRUSADE)	4
Solidarity Partner – Development Action Consortium Trust (DAC Trust)	5
Partner - Ekta Parishad (Unity Forum)	5
Ekta Europe	5
New Partner – EquiDiversity Foundation	6
Solidarity Partner - Lakshmi Ashram	6
Partner - Nav Bharat Jagriti Kendra (NBJK)	6
Partner - Regional Centre for Development Cooperation (RCDC)	7
Project – Organic Farming, Kerala	7
Partners Forum	8
FINANCIAL REVIEW	8
Review of Results	8
Reserves Policy.....	8
PLANS FOR FUTURE PERIODS.....	9
Overall aims	9
STATEMENT OF TRUSTEES' RESPONSIBILITIES	11
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION VILLAGE INDIA.....	12
Responsibilities and Basis of Report	12
Independent Examiner's Statement.....	12
STATEMENT OF FINANCIAL ACTIVITIES (incorporating INCOME AND EXPENDITURE ACCOUNT) .	13
BALANCE SHEET	14
STATEMENT OF CASH FLOWS	15
NOTES TO THE ACCOUNTS	16
ACCOUNTING POLICIES	16
INCOME	19
ANALYSIS OF EXPENDITURE	20
TRUSTEES AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES	21
NET INCOME/ (EXPENDITURE)	21
TANGIBLE FIXED ASSETS	21
INVESTMENTS	22
DEBTORS	22
CREDITORS.....	22
ANALYSIS OF NET ASSETS BETWEEN FUNDS	23
MOVEMENT IN FUNDS	23
RELATED PARTIES.....	25
PENSIONS.....	25

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 - Marakkanam 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 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").

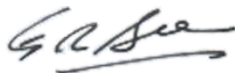
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)b of the 2011 Act.

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

	Note	<u>Year to 31 March 2021</u>			<u>Year to 31 March 2020</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>	
		£	£	£	£	£	£
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
---	---------	---------	---	---------	---------

(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	<u>£ (1,100)</u>

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	<u>(769)</u>
Capital and reserves	<u>£ (769)</u>

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
	<u>£16,426</u>	<u>£21,811</u>

9. CREDITORS

	Year to 31 March 2021 £	Year to 31 March 2020 £
Tax and social security	1,917	159
Accruals	868	1,160
	<u>£2,785</u>	<u>£1,319</u>

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).