

ACTION VILLAGE INDIA

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2022

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
Partner - Ekta Parishad (Unity Forum)	5
Ekta Europe.....	5
Partner – EquiDiversity Foundation	5
Solidarity Partner - Lakshmi Ashram	5
Partner - Nav Bharat Jagriti Kendra (NBJK)	6
Partner - Regional Centre for Development Cooperation (RCDC)	7
Partners Forum	7
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	24
PENSIONS	24

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

	Note	<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>	
		£	£	£	£	£	£
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		<u>£77,922</u>	<u>£133,563</u>	<u>£211,485</u>	<u>£67,778</u>	<u>£128,421</u>	<u>£196,199</u>
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		<u>£54,707</u>	<u>£132,796</u>	<u>£187,503</u>	<u>£68,802</u>	<u>£152,053</u>	<u>£220,855</u>
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		<u>£(285)</u>	<u>£24,267</u>	<u>£23,983</u>	<u>£(14,024)</u>	<u>£(10,632)</u>	<u>£(24,656)</u>
Reconciliation of funds:							
Total funds brought forward	11	<u>99,031</u>	<u>18,779</u>	<u>117,810</u>	<u>113,055</u>	<u>29,411</u>	<u>142,466</u>
Total funds carried 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>

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).