

# **ACTION VILLAGE INDIA**

## **REPORT AND FINANCIAL STATEMENTS**

**31 MARCH 2023**

**Company Number: 06110505**

**Charity Number: 1118845**

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## **ACTION VILLAGE INDIA**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023**

Charity Name: Action Village India

Company Number: 06110505

Charity Registration Number: 1118845

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

#### **TRUSTEES**

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

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

Tracy Adams (Treasurer)

Dr. Prabodh Mukul Agarwal

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

Beatrice Crestini

Aditya Dilipkumar (Company Secretary from 19<sup>th</sup> October 2022)

Elanor Catherine Jackson (Vice-chair)

Pallavi Modha

Elaine Morrison

Theroshene Naidoo

Meera Kirankumar Patel

Andrew Rutherford (Chair)

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

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

# **ACTION VILLAGE INDIA**

## **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

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

#### **Organisational Structure**

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

#### **Appointment and Induction of Trustees, Training and Skills Management**

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

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

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

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

#### **Risk Policy**

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

#### **Related Parties**

There are no transactions with related parties.

#### **Public Benefit**

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

## **ACTION VILLAGE INDIA**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Charitable Objectives**

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

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

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

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

##### **Charitable Aims**

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

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

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

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

## **ACTION VILLAGE INDIA**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023**

#### **Charitable Work – Projects**

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

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#### **PARTNER - THE ASSOCIATION FOR SARVA SEVA FARMS (ASSEFA)**

AVI continued to support ASSEFA through several projects:

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

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

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

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

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

AVI continued to support CRUSADE through:

##### ***From Disability to Stability - Tiruvallur District, Tamil Nadu***

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

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

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

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

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#### **PARTNER - EKTA PARISHAD (UNITY FORUM)**

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

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

## **ACTION VILLAGE INDIA**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023**

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#### **PARTNER - EQUIDIVERSITY FOUNDATION**

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

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

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

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

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#### **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.

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#### **PARTNER - NAV BHARAT JAGRITI KENDRA (NBJK)**

Action Village India continued to support NBJK through several projects:

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

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

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

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

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

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

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

## **ACTION VILLAGE INDIA**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Partner – Regional Centre for Development Cooperation (RCDC)**

Action Village India continued to support RCDC through:

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

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

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

#### **Partnership Solidarity Fund**

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

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

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

##### **Regional Centre for Development Cooperation (RCDC)**

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

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

##### **EquiDiversity Foundation**

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

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



## **ACTION VILLAGE INDIA**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023**

#### Centre for Rural Systems and Development (CRUSADE)

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

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

## **ACTION VILLAGE INDIA**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023**

#### **FINANCIAL REVIEW**

##### **Review of Results**

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

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

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

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

##### **Reserves Policy**

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

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

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

#### **PLANS FOR FUTURE PERIODS**

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

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

## **ACTION VILLAGE INDIA**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023**

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

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

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

#### **Overall purposes of Action Village India are:**

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

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

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

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

#### **Overall aims:**

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

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

#### **Priorities for the Year 2023-2024**

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

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

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

## **ACTION VILLAGE INDIA**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023**

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

#### **Main priorities:**

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

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

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

We will continue to:-

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

## **ACTION VILLAGE INDIA**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023**

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

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

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

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

**Approved by the Board of Trustees on 12<sup>th</sup> July 2023 and signed on its behalf by**



**Andy Rutherford, Chair of Trustees**

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

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

**Responsibilities and Basis of Report**

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

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

**Independent Examiner's Statement**

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

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

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



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

12 July 2023

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

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

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

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

All incoming resources and resources expended derive from continuing activities.

**ACTION VILLAGE INDIA**  
**BALANCE SHEET AS AT 31 MARCH 2023**

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

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

The directors acknowledge their responsibilities for:

- 1) ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- 2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

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



Andy Rutherford, Chair of Trustees

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

Company Registration Number 6110505



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

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

# **ACTION VILLAGE INDIA**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

### **1. ACCOUNTING POLICIES**

#### **a) Basis of Accounting**

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

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

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

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

#### **b) Going concern**

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

#### **c) Group accounts**

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

#### **d) Incoming resources**

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

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

## ACTION VILLAGE INDIA

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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

#### e) Expenditure recognition

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

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

#### f) Support costs

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

#### g) Fund accounting

Funds held by the charity are either: -

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

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

#### h) Depreciation

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

Office equipment - 25% straight line basis

Website - 25% straight line basis

Assets costing less than £500 are not capitalised.

**i) Website development costs**

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

**j) Pension Costs**

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

**k) Foreign exchange**

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

**l) Stock**

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

**m) Debtors**

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

**n) Cash at bank and in hand**

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

**o) Creditors and provisions**

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

**p) Impairment**

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

**q) Financial Instruments**

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

# ACTION VILLAGE INDIA

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### 2. INCOME

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

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

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

**3. ANALYSIS OF EXPENDITURE**

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

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

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

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

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

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

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

**5. NET INCOME/(EXPENDITURE)**

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

**6. TANGIBLE FIXED ASSETS**

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

## ACTION VILLAGE INDIA

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### 7. INVESTMENTS

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

Sensetrade Ltd's accounting reference date is 31 December.

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

#### 8. DEBTORS

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

#### 9. CREDITORS

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



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

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

**11. MOVEMENT IN FUNDS**

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

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

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

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

## ACTION VILLAGE INDIA

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### Purposes of restricted funds:

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

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

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

#### 12. RELATED PARTIES

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

#### 13. PENSIONS

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