

ACTION VILLAGE INDIA

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2024

Company Number: 06110505

Charity Number: 1118845

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

Charity Name: Action Village India

Company Number: 06110505

Charity Registration Number: 1118845

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

TRUSTEES

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

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

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

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

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

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

Organisational Structure

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

Appointment and Induction of Trustees, Training and Skills Management

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

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

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

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

Risk Policy

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

Related Parties

There are no transactions with related parties.

Public Benefit

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

OBJECTIVES AND ACTIVITIES

Charitable Objectives

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

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

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

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

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

Charitable Aims

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

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

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

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

Charitable Work – Projects

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

PARTNER - THE ASSOCIATION FOR SARVA SEVA FARMS (ASSEFA)

AVI continued to support ASSEFA through:

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

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

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

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

AVI continued to support CRUSADE through:

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

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

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

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

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

Elderly Women Group-- Tiruvallur District, Tamil Nadu

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

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

PARTNER - EKTA PARISHAD (UNITY FORUM)

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

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

PARTNER - EQUIDIVERSITY FOUNDATION

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

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

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

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

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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 five to school leaving, run the ashram. The ashram also runs kindergartens and environmental projects in the surrounding hills. Lakshmi Ashram hosts volunteers who work in India and learn about the local area and the Gandhian tradition. AVI has continued to provide solidarity support to Lakshmi Ashram in the past year through involvement with different partner events and meetings.

PARTNER - NAV BHARAT JAGRITI KENDRA (NBJK)

Action Village India continued to support NBJK through several projects:

Community Action Project, Bihar and Jharkhand

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

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

Girls' Education and Coaching Centres, Bihar and Jharkhand

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

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

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

Partner – Regional Centre for Development Cooperation (RCDC)

Action Village India continued to support RCDC through:

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

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

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

Partnership Solidarity Fund

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

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

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

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

Nav Bharat Jagriti Kendra (NBJK)

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

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

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

ASSEFA

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

Proposed plan of action include:

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

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

Centre for Rural Systems and Development (CRUSADE)

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

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

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

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

Regional Centre for Development Cooperation (RCDC)

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

FINANCIAL REVIEW

Review of Results

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

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

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

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

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

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

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Reserves Policy

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

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

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

PLANS FOR FUTURE PERIODS

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

Main Activities 2023-24

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

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

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

Overall purpose of Action Village India is:

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

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

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Overall aims 2024-25:

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

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

Priorities for the Year 2024-2025

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

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

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

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

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

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

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

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

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

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

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

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

2. Strengthen and diversify Action Village India's resources

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

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

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

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

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

3. Strengthen and develop the Action Village India community

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

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

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

4. Take forward an integrated response to the Climate Emergency

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

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

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

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

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

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



Andy Rutherford, Chair of Trustees

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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



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

16 July 2024

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

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

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

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

All incoming resources and resources expended derive from continuing activities.

ACTION VILLAGE INDIA
BALANCE SHEET AS AT 31 MARCH 2024

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

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

The directors acknowledge their responsibilities for:

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

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

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



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

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

Company Registration Number 6110505

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

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

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

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

b) Going concern

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

c) Group accounts

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

d) Incoming resources

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

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

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

e) Expenditure recognition

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

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

f) Support costs

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

g) Fund accounting

Funds held by the charity are either: -

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

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

h) Depreciation

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

Office equipment - 25% straight line basis

Website - 25% straight line basis

Assets costing less than £500 are not capitalised.

i) Website development costs

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

j) Pension Costs

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

k) Foreign exchange

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

l) Stock

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

m) Debtors

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

n) Cash at bank and in hand

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

o) Creditors and provisions

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

p) Impairment

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

q) Financial Instruments

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

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

2. INCOME

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

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

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

3. ANALYSIS OF EXPENDITURE

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

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

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

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

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

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

5. NET INCOME/(EXPENDITURE)

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

6. TANGIBLE FIXED ASSETS

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

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

7. INVESTMENTS

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

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

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

8. DEBTORS

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

9. CREDITORS

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

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

11. MOVEMENT IN FUNDS

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

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

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

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

12. RELATED PARTIES

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

13. PENSIONS

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

Purposes of restricted funds:

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

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

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