

ACTION VILLAGE INDIA

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2025

Company Number: 06110505

Charity Number: 1118845

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ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Charity Name: Action Village India

Company Number: 06110505

Charity Registration Number: 1118845

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

TRUSTEES

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

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

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

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

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

Organisational Structure

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

Appointment and Induction of Trustees, Training and Skills Management

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

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

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

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

Risk Policy

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

Related Parties

There are no transactions with related parties.

Public Benefit

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

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Charitable Objectives

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

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

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

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

Charitable Aims

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

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

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

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

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Charitable Work – Projects

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

PARTNER - THE ASSOCIATION FOR SARVA SEVA FARMS (ASSEFA)

AVI continued to support ASSEFA through:

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

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

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

AVI continued to support CRUSADE through:

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

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

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

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

Elderly Women Group-- Tiruvallur District, Tamil Nadu

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

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

PARTNER - EQUIDIVERSITY FOUNDATION

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

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

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

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

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

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

PARTNER - LAKSHMI ASHRAM

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

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

PARTNER - EKTA PARISHAD (UNITY FORUM)

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

PARTNER - NAV BHARAT JAGRITI KENDRA (NBJK)

Action Village India continued to support NBJK through several projects:

Girls' Education and Coaching Centres, Bihar and Jharkhand

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

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

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

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

Partner – Regional Centre for Development Cooperation (RCDC)

Action Village India continued to support RCDC through:

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

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

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

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

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

Partner – MSSN (SEWA, Madhya Pradesh)

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

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

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

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

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Partnership Solidarity Fund

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

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

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

Nav Bharat Jagriti Kendra (NBJK)

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

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

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

Equi-diversity Foundation

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

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

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

Lakshmi Ashram

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

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

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

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

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Review of Results

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

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

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

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

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

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

Reserves Policy

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

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

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

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

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

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

PLANS FOR FUTURE PERIODS

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

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

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

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

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

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

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

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

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TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Overall purposes of Action Village India are:

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

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

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

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

Overall aims:

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

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

Priorities for the Year 2025-2026

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

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

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

Main priorities:

1. Strengthening our solidarity with partners

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

Support of projects

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

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

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

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

2. Strengthen and diversify Action Village India's resources

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

3. Strengthening relations with supporters and finding new supporters

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

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

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

Building on our existing efforts, we will:-

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

Other Priorities

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

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

ACTION VILLAGE INDIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

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

[signature]

Andy Rutherford, Chair of Trustees

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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



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

15 July 2025

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

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

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

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

ACTION VILLAGE INDIA
BALANCE SHEET AS AT 31 MARCH 2025

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

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

The directors acknowledge their responsibilities for:

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

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

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

.....
 Andy Rutherford, Chair of Trustees

15th July 2025

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

Company Registration Number 6110505

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

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

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

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

b) Going concern

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

c) Group accounts

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

d) Incoming resources

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

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

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

e) Expenditure recognition

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

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

f) Support costs

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

g) Fund accounting

Funds held by the charity are either: -

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

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

h) Depreciation

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

Office equipment - 25% straight line basis

Website - 25% straight line basis

Assets costing less than £500 are not capitalised.

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

i) Website development costs

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

j) Pension Costs

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

k) Foreign exchange

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

l) Stock

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

m) Debtors

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

n) Cash at bank and in hand

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

o) Creditors and provisions

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

p) Impairment

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

q) Financial Instruments

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

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

2. INCOME

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

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

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

3. ANALYSIS OF EXPENDITURE

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

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

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

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

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

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

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

5. NET INCOME/(EXPENDITURE)

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

6. TANGIBLE FIXED ASSETS

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

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

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

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

7. INVESTMENTS

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

Sensetrade Ltd's accounting reference date is 31 December.

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

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

8. DEBTORS

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

9. CREDITORS

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

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

11. MOVEMENT IN FUNDS

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

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

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

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

ACTION VILLAGE INDIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

11. MOVEMENT IN FUNDS (continued)

ASSEFA – Maternal Health

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

ASSEFA – Rural Livelihoods

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

CRUSADE – Disability Rights

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

CRUSADE - Women's Development

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

EquiDiversity Foundation – Womens' Governance

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

NBJK - Girls Education

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

RCDC - Land Rights and Livelihoods

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

MSSN (Mahila SEWA Shram Nyas)

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

Designated Funds

Partnership Solidarity Fund

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

12. RELATED PARTIES

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

13. PENSIONS

The charity operates a defined contribution pension scheme.

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

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