



# TRADE AID UK FOUNDATION

## TRADE AID Annual Charity Report — UK —

Report of the Trustees and Unaudited Financial Statements  
for the year 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021



# TRADE AID UK FOUNDATION

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# **TRADE AID UK FOUNDATION**

## **COMPANY INFORMATION**

**FOR THE YEAR 1<sup>st</sup> APRIL 2020 to 31<sup>st</sup> MARCH 2021**

### **Directors and Trustees**

David Gerrie

Caroline Gerrie

Nigel Dedman

**Registered Company Number** 07256229

**Registered Charity Number** 144621

### **Registered Office**

St John's House

St John's Street

Chichester

West Sussex

PO19 1UU

### **Independent Examiners**

Emmaus Chartered Accountants

Westmead House

Westmead

Farnborough

Hampshire

GU14 7LP

## **TRUSTEES REPORT**

### **FOR THE YEAR 1<sup>st</sup> April 2020 to 31<sup>st</sup> MARCH 2021**

The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **Legal and Administrative Information**

The Trade Aid UK Foundation is a UK registered charity (number 144621) and a registered company (number 07256229, England and Wales) whose registered address is:

St Johns House

St Johns Street

Chichester

PO19 1UU

The directors and trustees during the year were:

David Gerrie (Founder & Chairman)

Caroline Gerrie (Founder)

Nigel Dedman (Founder & Treasurer)

#### **Structure, Governance and Management**

A declaration of Trust registered 10<sup>th</sup> November 2011 and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006, incorporating the Memorandum and Articles of Association dated 18<sup>th</sup> May 2010, governs the activities of Trade Aid UK Foundation.

Trade Aid UK Foundation provides funding for the relief of poverty from income achieved under a deed of covenant from Trade Aid International Limited. No fundraising activities are undertaken where the public are requested to donate to the charity. Trade Aid UK Foundation is the charitable arm of Trade Aid International Limited.

## **Recruitment and Appointment of New Trustees**

There are no plans to appoint any further trustees at the current time. The Charity's Articles of Association state that new trustees can only be appointed if they apply in the form required by the existing trustees and are approved by the existing trustees and are approved by the exiting trustees. The minimum number of trustees is three. The maximum number of trustees is decided by the existing trustees.

## **Achievements and Performance**

Since its formation, Trade Aid UK Foundation has been the charitable arm of Trade Aid International Limited, supporting various aid programmes around the world.

Funding is received from Trade Aid International Limited, the origins of which chart back to 1997 when Trade Aid UK, was formed by David and Caroline Gerrie. The development of the Trade Aid UK Foundation was a natural progression with the growth of the business when Nigel became an integral part in 2002 with the formation of Trade Aid International Limited. Funds are not sought from any other third party or private individuals.

## **Impact of Covid 19 and Lockdown on Performance**

Trade Aid UK Foundation has felt the repercussions of the pandemic, yet despite this, we have been able to adapt to the ever-changing circumstances. The Foundation has been able to maintain its support to key programmes and, in addition, was able to respond to a humanitarian food crisis in Madagascar at the height of lockdown.

Trustees' meetings have had to be conducted via Zoom or telephone calls for obvious reasons.

Covid 19 has seen a gradual reduction in funding which over the financial year saw donations drop from an anticipated £60k down to actual receipts of £32k, particularly from September onwards when the full impact of lockdown began to be felt. The reduction of income has meant that the Trustees were unable to increase support to other aid programmes in this period. However, support continued for SEED Madagascar (Education and

Famine Relief), Children On The Edge ( Refuge and Education India) and Village Water in Zambia.

## **Summary**

Trade Aid UK Foundation donate to charities and aid organisations which are able to fully account for monies spent and give detailed information on the progress of their work. However, due to travel restrictions some reporting has not been as readily available as in previous years.

These reports and the history of aid relief supported by Trade Aid UK Foundation are available to read on our website [www.tradeaiduk.com](http://www.tradeaiduk.com)

## **Financial Review**

A review of the balance sheet and accounts, as at 31<sup>st</sup> March 2021, has taken place and the Trustees have agreed that they are an accurate record of the Foundation's accounts.

Trade Aid UK Foundation has maintained its unique position in that overheads are kept to a very bare minimum, which consist of accountant fees, legal fees and bank charges<sup>1</sup>, thereby maximising the funding available for aid programmes. Receipts from Trade Aid International Limited meant that the Foundation was able to donate a total of £30,643 into various aid programmes in the year to 31<sup>st</sup> March 2021.

All funds held by the Foundation are unrestricted and that the Trustees act as custodians of such funds.

## **Reserves Policy**

The unrestricted reserves at the balance sheet date were £10,176. The trustees aim to have unrestricted reserves of £500 to cover core expenditure for 6 months.

## **Plans for Future Periods**

Trade Aid International continues to develop products and distribution of existing lines and, with this will continue a steady flow of income into the Foundation. It is therefore intended that the support to existing charities

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<sup>1</sup> HSBC refunded charges of £587 as these were incorrect historic charges which should not have been made as the account is a registered charity. The amount included a good will gesture

will continue, where appropriate, but also that new charities will be considered to receive grants for their work overseas.

### **Declaration and Public Benefit Statement**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees believe that they have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers and duties.

The Trustees declare that they have approved the trustees report above.

Signed by charity's Trustees:

		
David Gerrie	Caroline Gerrie	Nigel Dedman
Co-founder	Co-founder	Co-founder

Dated: 30<sup>th</sup> November 2021

Charity Number 1144621

**Trade Aid UK Foundation**  
**Year Ended 31st March 2021**

**Independent Examiner's Report to the Trade Aid UK Foundation**

I report to the charity trustees on my examination of the accounts of Trade Aid UK Foundation for the year ended 31st March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Sarah Shearer FCA BSc AICB  
Westmead House  
Westmead  
Farnborough  
GU14 7LP  
30<sup>th</sup> November 2021



**Trade Aid UK Foundation**

**Statement of Financial Activities including Income and Expenditure  
for the year ended 31st March 2021**

	Year ended 31.3.21 £	Year ended 31.3.20 £
Notes		
<b>INCOME AND ENDOWMENTS</b>		
<b>Income and endowments from</b>		
Donations and legacies	32,013	48,013
<b>EXPENDITURE ON</b>		
Charitable activities	30,643	40,000
Support costs	7 (95)	526
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS</b>	<u>1,465</u>	<u>7,487</u>
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	8,711	1,224
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>10,176</u>	<u>8,711</u>

## Trade Aid UK Foundation

### Statement of Financial Position as at 31st March 2021

	Notes	Year ended 31.3.21 Unrestricted Funds £	Year ended 31.3.20 Total Funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand	4	10,626	9,151
<b>CURRENT LIABILITIES</b>			
Trade and other payables:	5	(450)	(440)
Amounts falling due within one year			
<b>NET CURRENT ASSETS</b>		<u>10,176</u>	<u>8,711</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		10,176	8,711
<b>NET ASSETS</b>		<u>10,176</u>	<u>8,711</u>
<b>FUNDS</b>			
Unrestricted funds		10,176	8,711
<b>TOTAL FUNDS</b>		<u>10,176</u>	<u>8,711</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the provisions of Financial Reporting Standard 102 (FRS 102).

The financial statements were approved by the Board of Trustees on 30<sup>th</sup> November 2021 and were signed on its behalf by



N Dedman – Trustee

The notes form part of these financial statements

## **STATUTORY INFORMATION**

Trade Aid UK Foundation is a private limited company, limited by guarantee, without share capital, and is exempt from using 'Limited'. It is domiciled in England and Wales, company registration number 07256229. It is a registered UK based charity, charity registration number 144621. It is a Public Benefit Entity.

Registered address:  
St John's House  
St John's Street  
Chichester  
West Sussex  
PO19 1UU

The presentation currency is £ sterling.

### **1. ACCOUNTING POLICIES**

#### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with Financial Reporting Standard 102 (FRS 102), the Companies Act 2006 and the requirements of the Charities Statement of Recommended Practice (Charities SORP (FRS 102)).

#### **Key judgements and assumptions made**

No key judgements or assumptions have been made that will have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### **Going concern**

The Trustees are of the view that there are no material uncertainties about the charity's ability to continue as a going concern for the foreseeable future as the charity provides grants according to the funding it receives and has negligible support costs. As such the accounts have been prepared on a going concern basis.

#### **Incoming resources**

All income is attributable to donations from Trade Aid International Limited. Trade Aid International Limited donates a minimum of 10% of its net profits to Trade Aid UK Foundation each quarter. These donations are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**Expenditure on charitable activities**

The expenditure on charitable activities are grants which were given to third party institutions. The Trustees' Annual Report provides further details of the expenditure on charitable activities.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the Notes to the Financial Statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' Expenses**

There were no trustees' expenses for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**3. PERSONS EMPLOYED**

There were no employees other than the directors, who are also the Trustees.

There was no remuneration paid to key management personnel, and no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

## **Trade Aid UK Foundation**

### **Notes to the Financial Statements for the year ended 31 March 2021**

#### **4. CASH AT BANK AND IN HAND**

The only financial instrument held by the company is cash, which had a balance of £10,626 at 31 March 2021.

#### **5. TRADE AND OTHER PAYABLES**

Trade and Other Payables falling due within one year consists of an accrual for Independent Examination fees. The only financial liability held by the company is the accrual for the Independent Examination fees.

	Year ended 31.3.21 £	Year ended 31.3.20 £
Accruals	450	440
Total	<u>450</u>	<u>440</u>

#### **6. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	8,711	1,465	10,176
<b>TOTAL FUNDS</b>	<u>8,711</u>	<u>1,465</u>	<u>10,176</u>

Net movement in funds, included in the above are as follows

#### **Unrestricted funds**

	Year ended 31.3.21 £	Year ended 31.3.20 £
<b>General fund</b>		
Incoming resources	32,013	48,013
Resources expended	<u>(30,548)</u>	<u>(40,526)</u>
Movement in funds	<u>1,465</u>	<u>7,487</u>

#### **6. RELATED PARTY TRANSACTIONS**

The Trustees of Trade Aid UK Foundation are also the directors of Trade Aid International Limited. During the year, donations of £32,013 (2020: £48,013) were made by Trade Aid International Limited to Trade Aid UK

## **Trade Aid UK Foundation**

### **Notes to the Financial Statements for the year ended 31 March 2021**

Foundation. Trade Aid International Limited donates a minimum of 10% of its net profits to Trade Aid UK Foundation.

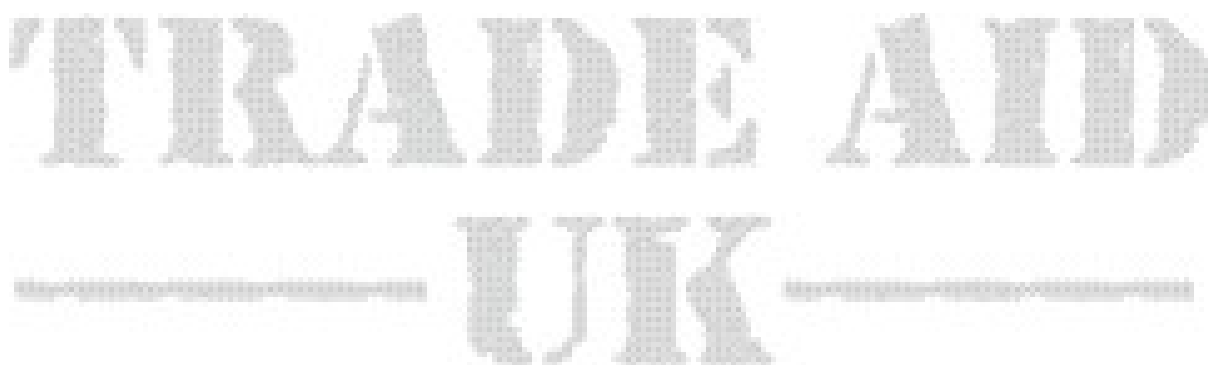
#### **7. SUPPORT COSTS**

Support costs consist of the following:

Independent Examination fee	454
Companies House Confirmation statement fee	13
Bank charges (refund)	<u>(562)</u>
	<u>(95)</u>

#### **8. INDEPENDENT EXAMINATION FEE**

The Independent Examination fee for year 31 March 2021 is £454 (year ended 31 March 2020 £442).



## Trade Aid UK Foundation

### Profit and Loss for the year ended 31 March 2021

	Year ended 31.3.21		Year ended 31.3.20	
	£	£	£	£
<b>Voluntary Income</b>		32,013		48,013
<b>GROSS PROFIT</b>		<u>32,013</u>		<u>48,013</u>
<b>Expenditure</b>				
Charitable donations	30,643		40,000	
<b>Administrative expenses</b>				
Accountancy		454		442
Legal and professional		<u>13</u>		<u>13</u>
		903		7,558
<b>Finance costs</b>				
Bank charges		(562)		71
<b>NET (LOSS)/PROFIT</b>		<u>1,465</u>		<u>7,487</u>



Following the Trade Aid UK Foundation trip in October 2019 and acting on your recommendations, our team led by the wonderful Lomba are painting and doing minor repairs on one of your previous school in Mahatalaky CEG where we have been also putting in more sanitation and handwashing.

Trade Aid UK CEG school in Mahatalaky being spruced up which I thought that you would like to see. As part of WASH in Schools Project (WinS) work which we have been doing since last year, we've also significantly upgraded the water and sanitation facilities for the students in Mahatalaky CEG. you can see how we have continued to support the community in Mahatalaky after your wonderful support with this community in 2011. This recent work has built on that progress, by supplying seven new latrines and menstrual hygiene management facilities, installed two handwashing facilities with WASH behavioural 'nudges' and a 10,000-litre rainwater harvesting system, helping to prevent the transmission of WASH-related diseases. We'll also be repainting the Trade Aid building so it's looking good for the next decade.



Children receive their initial screening for MAM and SAM at a community healthcare facility in Mananara

Alas, things here at SEED remain challenging, with the latest blow being the FCDO cuts in International Aid stopping our scheduled work in urban sanitation and sexual health. Keeping momentum across our other areas of work is now of crucial importance, not only for local communities and beneficiaries but also for the SEED team itself.

I'm pleased to say that we have now completed our monthly report for food distribution work in April which Trade Aid UK has generously funded. SEED has identified much higher numbers of children suffering from acute malnutrition than the figures originally predicted back in December 2020. In April, an additional 63 cases of children suffering from SAM were recorded, bringing the total number of cases from 75 to 138 marking an 84% increase of those most in need across the 41 villages covered by SEEDs distribution project over just two months. Thanks to supporters like you, distributions have been going well and in total, 29,040 kg of rice, 19,320 cups of beans, and 2,929 litres of oil have been distributed to the worst affected families, with a huge distribution of specialist food currently ongoing. Thank you once again for your support of this vital work.

Despite the pandemic, and thanks to the likes of the SEED/Trade Aid partnership in Mananara, the SEED school building programme has been going well. It's proved a bright beacon of hope for communities and the SEED team in an otherwise dire time. Again responding to your recommendations, we have built a house for the teachers as additional support for the community.





*"Despite the challenges of 2020 we were able to successfully transition 5 families from Banmankhi and 6 families from Khushkibag out of brothel living and into non red-light communities"*

February 2021

EDUCATION FOR CHILDREN IN BROTHEL COMMUNITIES, INDIA

COMPILED BY: TSN INDIA

BEN WILKES - CHILDREN ON THE EDGE



Sewing classes made and distributed face masks during COVID-19



Learning returned to the classroom in October



Teachers made visits to households to distribute materials



Teachers also were able to check on student's welfare

REPORT FROM TSN First of all, many thanks for your continued support during the COVID crisis. Due to the pandemic, our learning centres have been temporarily closed in line with the government's mandatory guidelines.

During this time, our teaching staff have been in regular contact with children and parents to facilitate their continued learning as well as increasing awareness on prevention of COVID. After preparing materials for home-based learning, teachers go house to house visiting students. In this way, staff can monitor the student's well-being as well as track their progress over the year.

The sewing students and teachers also prepared and made masks in bulk and distributed them free of charge to community members in need.

Staff of our local partner, TSN, aided the community through free distribution of food items, masks, and sanitizers to those in need with the assistance of public representatives and the local government.

Furthermore, awareness work has been done in the community to prevent the spread of coronavirus by encouraging social distancing, mask wearing and proper use of sanitizer etc.

TSN have also undertaken awareness campaigns to inform members of the public of the special programmes being offered by the government for relief work. This has included information on

- direct to bank account government relief payments
- special discount on cooking gas cylinders
- assistance for farmers etc

Since October, we have been able to restart centres by following social distancing and other precautions. The centres are currently running on a shift basis.

The sewing machines distribution programme was held in Dec 2020 at both our centres. In this programme we provided sewing machines to select, trained beneficiaries and distributed prizes among children based on best educational performance.



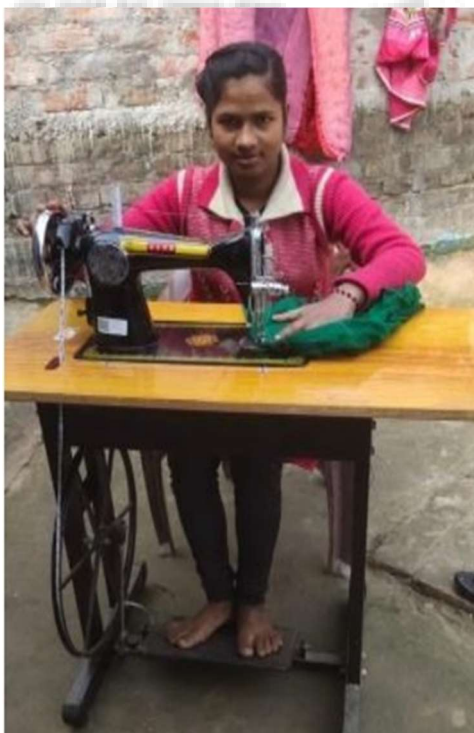


Learning materials were distributed to households

Despite the challenges of 2020 we were able to successfully transition 5 families from Banmankhi and 6 families from Khushkibag out of brothel living and into non red-light communities.

Looking ahead to the future, we would like to continue the educational support in our two, current target areas along with two, potential new communities which are very vulnerable.

Though the educational progress of students was greatly impacted during COVID-19 crisis this year, we believe we can still successfully complete the education programme for all students next year. Teachers made visits to households to distribute materials and were also able to check on student's welfare .



#### MONAs' Story

In 2020, despite the coronavirus epidemic situation, both the sewing trainer and Mona worked incredibly hard at the sewing training and Mona was able to successfully complete the course. After qualifying, Mona was very happy to receive a sewing machine from TSN. Mona said "I have become self-dependent." Mona was also receiving teaching in our informal school for the last four years prior to her sewing training. At home, Mona inspires her siblings to read and learn skills. The first thing she did after receiving the sewing machine was to make clothes for her family members. The parents were very happy and showed the stitched clothes to the school children. Mona is the fourth of six siblings, one sister is married and the rest are at home.

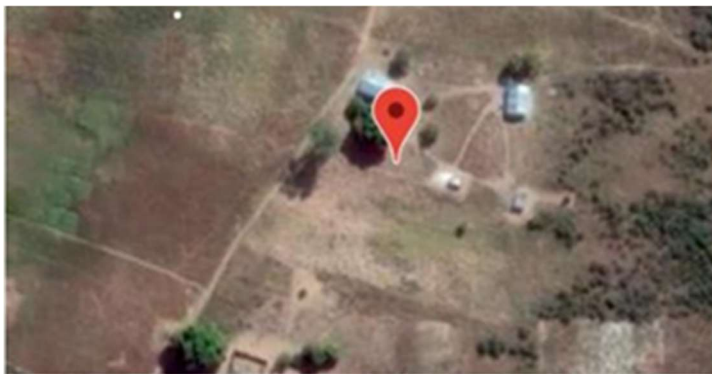
#### CHILDREN ON THE EDGE PLANS

2020 undoubtedly had an impact on all programmes around the world. Lockdowns, closing of schools and the additional vulnerability of living on the edge has been a challenge for everyone. In the midst of that, TSN has adapted and adjusted brilliantly. They provided additional services to help the most vulnerable as well as continuing education as best they could. They returned to schooling as soon as

possible and clearly, they have continued to see success with students achieving qualifications in sewing and moving into employment. On a broader scale, everyone at Children on the Edge has been impressed with the developments of TSN organisationally. Over the years we have worked with them, we have seen them increase their skills in reporting and budgeting as can be seen by the report included in this document coming directly from them. On the financial side they have gone from almost no skills to the point of being able to submit budgets and monthly financial reports. Operationally, they have also grown. Their initial plans were to address the needs of vulnerable people caught in the sex trafficking industry and this was predominantly through education of younger children and vocational training in sewing for older girls. They have exceeded their initial goals of providing skills training by additionally gifting machines to graduates and thus enabling businesses to be created. This idea, that came from Trade Aid UK themselves, has enabled individuals to earn sustainable incomes for themselves and their families and provide an alternative life opportunity to working in the sex trade. After a number of years of focussing on sewing, TSN believe that we have reached market capacity for seamstresses. - Given the disruption caused by COVID-19, TSN would rather not move immediately into another area of vocational training but take a year of consolidation and review. This will enable them to support those already working as seamstresses and assess other potential opportunities. At the same time, they would like to widen their educational reach into another community. At Children on the Edge, we always work in partnership and a key component to this is the input on direction of the local partner. We are proud of the gains made by TSN and encourage them in this direction. At the same time, it is becoming clear that we have achieved what we initially set out to do; namely to meet an urgent need and build the capacity of the local organisation to be able to continue to do so. Therefore, our plan is to transition our support away from TSN over the coming years in the following ways: - Fully support TSN with their program plans for 2021 - Work with the TSN management, the US organisation that introduced us to TSN and introduce them to any other organisations to ensure their financial sustainability. - Partially support their work in 2022 (if required), finishing the transition by the end of that year. We are deeply grateful for the role Trade Aid UK has taken in fully supporting the work of TSN, not least financially but also in suggesting (and supporting) the donation of sewing machines to graduating students. We would be honoured if you would support our transition with TSN and then be open to explore new situations where your help could transform lives of vulnerable children and families we are seeking to work with. Thank you from everyone at Children on the Edge



Teachers made visits to households to distribute materials



GPS -15.7944800000, 23.2740780000

There are currently 30 households which make up Libuta Village, comprised of 154 people with 46 women, 46 men and 62 children.

Reaching thousands, one community at a time. The local council assists us to identify communities in need of support. Every village member learns how to build their own toilet with hand-washing device from locally sourced materials and takes part in hygiene training and basic pump care. Simple solutions save lives: like this little girl using soap and water to wash her hands at key times





Trade Aid UK: new waterpoint Please accept the sincere thanks from everyone at Village Water for your support to provide safe accessible water and hygiene and sanitation training for one village in Zambia. Based on discussions with our local partners, we have allocated Libuta Village in Senenga District in Zambia's Western Province to receive the new waterpoint.



This photo shows the current waterpoint, an unprotected scoop hole, which means unsafe water full of dirt etc and one which is also used by animals. There are only 5 households with latrines and no handwashing facilities at all. Eye infections and diarrhoea are common. We will share an update early next year on Libuta Village.

[www.villagewater.org](http://www.villagewater.org) Village Water,

c/o URC Office, Coleham Head, Shrewsbury, SY3 7BJ Registered charity in England & Wales (1117377) and Scotland SCO44129