

India Village Ministries

Report and Financial Statements

for the year ended

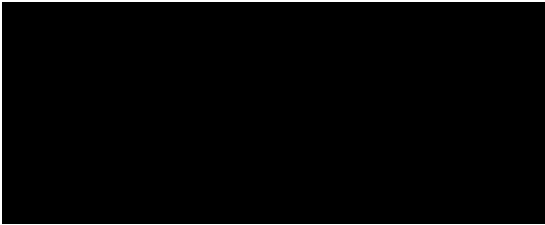
5th April 2025

SC032158

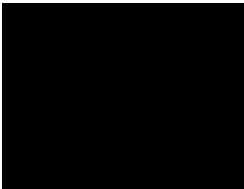
India Village Ministries
Trustees Annual report and Accounts for the year ended 5 April 2025

Scottish Charity Number SC032158

Current trustees



Principal office



Bankers

The Royal Bank of Scotland
St Nicholas Branch

Aberdeen
AB10 1HH

Treasurer

Nigel Crabb

Structure, Governance and Management

India Village Ministries was established in June 2001 and is constituted by a Deed of Trust. On 6 November 2024 a restated Trust Deed was executed under the provisions of clause 24(a) of the original deed. The objects of the charity remain the same but certain other governance procedures have been updated.

The Trust is administered by the trustees. New trustees can be appointed by a resolution passed by the majority vote of existing trustees. The business of the Trust is undertaken in meeting provided a quorum of a least one third of the trustees is present.

Objectives and Activities

The objects of the charity, per the Trust Deed, are the relief of poverty among orphan children; the advancement of the Christian faith in India; the advancement of education in India; the relief of hardship; and any other charitable purpose beneficial to village communities in India.

At present the focus of the charity's expenditure is in the state of Andhra Pradesh.

The main objectives of the charity for the year were to fund the welfare and education (including further education and training where appropriate), for orphans; to raise funds for capital projects; and to support an Indian family who work full time in Indi Village Ministries.

Achievements and Performance

The charity's primary source of income continues to be donations from individuals and churches. The charity supports one full time worker and his family with monthly payments.

At present the charity bears the annual operating costs of the work carried on by Indi Village Ministries (an Indian charity registered under the Foreign Contribution (Regulation) Act 1976) based in Andhra Pradesh. Since COVID and the introduction of new regulations governing the running of orphanages the charity is now more focused on the wellbeing, education and training of the children it works with rather than providing accommodation throughout the whole year.

The principal costs that were funded by the charity in the current period included the following budgeted costs of Indi Village Ministries:

Children's education	£30,000
Youth training	£20,000
Widows and elderly	£10,000
Relief of poverty	£10,000
Evangelism and support for pastors	£20,000
Medical aid	£15,000
Trevel	£7,000
Transport and repairs	£6,000
Adminstration	£5,000
<i>Total</i>	<i>£123,000</i>

The charity realised a surplus of £66,491 in the year. It had unrestricted funds at the year end of £216,583. Restricted funds amount to £600.

As a recognised charity there is no liability to taxation on any of the charity's income.

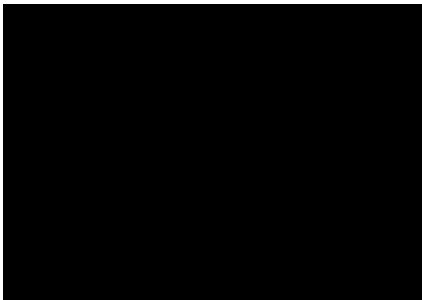
Plans for Future Periods

The charity will continue to support the education of economically deprived children in the communities near the orphanage. During 2022 changing legislation in India means that it is no longer possible to operate the orphanage in a manner that is aligned with the Christian principles of the charity. The orphanage buildings will continue to be utilised to support the well-being of the children, and the poor in the surrounding communities; continuing to focus on the education of the children and the relief of poverty. The charity will meet the costs of operating the orphanage buildings, the education and well-being of the children, and the relief of poverty.

Funds Held as Custodian Trustee on Behalf of Others

Currently there are no such funds held.

Approved by the Trustees and signed on their behalf



31 December 2025

India Village Ministries

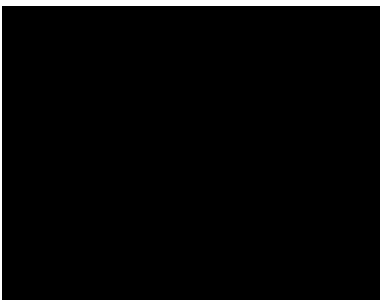
Statement of Financial Activities
incorporating Summary Income and Expenditure Account
for the year ended 5th April 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
Regular contributions	3	97,349		97,349	97,857
Other contributions		95,045		95,045	49,836
Designated gifts	4		0	0	2,428
Other income		0		0	0
				192,394	150,121
Tax reclaim	5	16,800		16,800	11,952
Investment income					
Bank interest received		3,007		3,007	1,555
Total incoming resources		212,201	0	212,201	163,628
Resources expended					
Costs of generating funds					
Costs of generating voluntary income					
Travel and administration	2	73		73	13,316
Charitable activities					
Transfers to Indi Village Ministries		123,637		123,637	160,000
Housing assistance	4			0	0
Other designated gifts	4		0	0	5,913
Workers support		22,000		22,000	21,500
Total resources expended		145,710	0	145,710	200,729
Net incoming/(outgoing) resources. Net income/(expenditure) for the year		66,491	0	66,491	(37,101)
Gross transfers between funds		0	0	0	0
Other recognised gains/losses		0	0	0	0
Reconciliation in funds					
Total funds brought forward		150,092	600	150,692	187,793
Total funds carried forward		216,583	600	217,183	150,692

**Balance Sheet
as at 5th April 2025**

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand			
Cash at bank and in hand		217,183	150,692
Debtors			
Due after one year		0	0
Net Assets		<u>217,183</u>	<u>150,692</u>
The funds of the charity			
Unrestricted income funds		216,583	150,092
Restricted income funds		600	600
Total charity funds		<u>217,183</u>	<u>150,692</u>

Approved by the Trustees and signed on their behalf



31 December 2025

India Village Ministries

Notes to the Financial Statements for the year ended 5th April 2025

1 Accounting policies

Accounting Convention

These accounts have been prepared on a Receipts and Payments basis in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Use of funds

The Trustees use the funds at their disposal to further the objectives of the Trust, and there are no restrictions on the general funds apart from the general objects of the Trust.

Taxation

The Trust is a registered charity and is therefore exempt from taxation.

2 Remuneration

(a) No remuneration was paid to any Trustees in the period.

(b) No remuneration was paid to the Independent Examiner.

3 Regular contributions

Regular contributions consist of amounts received by direct debit or standing order.

4 Related party transactions

There were no transactions with related parties during the year that require disclosure under FRS102.

5 Designated gifts

Designated gifts in the year were for the support of one of the children in further education in Canada.

6 Tax reclaims

A tax claim for the tax year ending 5 April 2021 was submitted and paid during the year ended 5 April 2025. Tax reclaims for subsequent years are being prepared.

Independent Examiner's Report to the Trustees of India Village Ministries

I report on the accounts of the charity for the year ended 5 April 2025

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



30 December 2025