

# ANNUAL REVIEW OF PROGRESS AND ACHIEVEMENTS

2016-2017



Action for Integrated Development (AID)  
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## ALTERNATIVE FOR INDIA DEVELOPMENT

### REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

#### INTRODUCTION

On behalf of the Board of Trustees of Alternative for India Development (AID), we are delighted to present the Progress Reports-both narrative and financial for the year 2016-2017.

AID-UK has been supporting, sustaining and scaling up its rural information kiosks initiatives to bring about rural prosperity and e-governance revolution at the bottom

of the pyramid with focus on panchayats and villages. The investments made in earlier years are now started yielding benefits at the village level to the rural families.

Though, we are not able to support many of its earlier projects and programmes in view of resource crunch and difficulties in finding suitable sponsors and donors, we have added greater value in improving the quality of the existing projects which evidently made greater differences in the life of the excluded segment of the rural population. The annual report for this year highlighted the moments of success in its key programme domains.

We could do it through our humble and simple efforts targeting on dalits, tribes, children and women living in hard to reach and difficult areas. We are grateful and thankful to our patrons, supporters and sponsors for showering their kindness and benevolence in our human rights and development endeavours. We look forward for larger support and humanitarian gestures to make the life of the poor better in terms of significant gains in human development.

In this year report, we have outlined the key human development values generated by our interventions in terms of significant outputs, outcomes and changes spurred by our interventions.

We continue to beseech your benevolence and financial support in pursuing our mission for deepening our development efforts and endeavour.

## **SECTOR 1: EDUCATION INITIATIVES OF AID-UK**

### **Project 1: JP Community Technical College (JPCTC)**

#### **Background**

The college is situated in Nenwa village in the Meral Block of Garwah District, Jharkhand State, India. The college now has sufficient infrastructure for training and development of human resources in this backward region. The first phase of construction of the college building (including hostel accommodation) was completed in December 2000, and the second floor in 2016-17.

The college has now been operating for eleven years of uninterrupted services for the young people and women since its inception from January 2001. The college was established to train carpet working children for alternative employment, and has now expanded its outreach to train rural and tribal youth in this region as per the local skill and employment need. Further, on the basis of the need, it has been focussing more on the information and communication technology components to prepare and skill the youth to take them to the technological and information era.

The college has been accredited by the National Institute of Open School (NIOS), Government of India, New Delhi, and successfully meets the quality and technical standards of NIOS. In this year, the eleventh year batch of NIOS trainees has successfully completed their courses. The overall pass rate is 93% in the external examinations conducted through NIOS.

### **Management and operation**

The community college has been managed by AID-India (Garwah Chapter). The entire staff cost from the inception has been funded by AID-UK. This includes the payments of principal, instructors, trainers, finance and administration, maintenance, hostel management and operation and miscellaneous services.

The College has its own governing process and maintains its own separate accounting system.

### **Objectives**

The objective of the JPCTC is to provide technical education for increasing the employability of working and rural youth.

Improve the knowledge and functional skills of rural development staff and volunteers for better performance.

### **Activities**

The college has been offering different courses of 6 and 12 months duration to suit the functional and employment needs of young people. In addition, short-term courses of 7 days to 2 months are also available for local people including adults such as members of self-help groups, school teachers, health workers, community radio technicians and Village Level Entrepreneurs (VLEs) running Common Service Centres (CSCs) providing e-governance services.

The college operates more intensive courses on campus and less intensive courses in off the campus. The college offers an extensive range of vocational courses to meet the skill needs:

- ❖ Electronics (radio and TV repairing and maintenance)
- ❖ Computer and IT training
- ❖ Welding, automobile training
- ❖ Tailoring and embroidery
- ❖ Electrical wiring
- ❖ National Open School Stream of vocational training
- ❖ Skill training to self-help groups, health and community workers and VLEs

In continuation of earlier years, we have been continuing refresher courses for VLEs for improving the functional skills of rural/IT kiosk operators.

### **Achievements-this year**

Through the JP Community Technical College, 157 rural youth were trained in the following vocational training courses.

- ❖ 12 young people completed welding training

- ❖ 18 completed electrical wiring
- ❖ 12 in tailoring and embroidery
- ❖ 12 in radio and TV repairing
- ❖ 75 in computer applications and desk top publishing course

### **Vocational Courses in Extension Centres of Community Technical College**

Through Off the campus Training Centres, the following were trained:

- ❖ 42 were trained on ICT entrepreneurs with focus on ICT based employment.
- ❖ 52 were trained in computer application. The community college received work orders amounting to £3242 from various sources .

### **Training on Information Technology for VLEs**

1. 143 Village Level Entrepreneurs (VLEs) were trained to run rural IT kiosks.
2. Refresher training provided to 48 VLES for running CSCs

### **Other Capacity Building Works Undertaken**

In this period, 482 were trained for rural development, right to education and community services.

- ❖ 52 Health Activists training provided
- ❖ 42 Women Health volunteers training undertaken
- ❖ 124 Women SHGs office bearers on micro credit & group building training done
- ❖ 212 persons were trained on right to education and 52 dalit rights activists were trained on right to employment

### **Support**

Financial and other support is provided by:

- ❖ AID USA
- ❖ Local communities and Government
- ❖ Services by local trades' people and Vikalp Multi-Media

## **PROJECT 2: Pro-Poor Radio for Solidarity, Justice and Good Governance for Poverty Reduction**

### **Background**

Poor and vulnerable groups in Jharkhand, specifically those who live in remote districts such as Garhwa and Palamu, lacked information that is vital for improving their lives and livelihoods. These villages are mainly inhabited by dalits and tribes. They are detached, disconnected and denied of many of the government programmes as they are unaware of it, citizen rights and government obligations. This lack of information on basic rights, public services, health, education and work opportunities has led to perpetual poverty.

The project was formulated to redress this imbalance by enhancing and empowering their knowledge on poverty and right to information. The project emerged from the pilot project conducted in the region.

The community radio project has been implemented in 3 districts of Jharkhand namely Palamu, Garhwa and Latehar, covering about 250 villages. However, its reach is far wider.

### **Goal and Objective**

The goal of the project is the achievement of right to information and right to basic entitlements for poverty reduction among the poor, using the community radio.

The immediate objective is empowerment of the poor and village forums through community radio for articulation of the problems of poor, influencing government for pro-poor policy change, governance and improving quality of services.

### **Management**

The project set up its studio and infrastructure in the Community College of Garwah, Jharkhand India. The project has been jointly managed by AID-Palamau and AID-Garwah Chapters. The project appointed programme and technical personnel to take care of the operations and management. The project also engaged local artists and village youth with creative artists as radio activists to highlight the local problems and issues and denial of various entitlements. The project networked with many community organizations and NGOs to articulate their views. Though the project is formally over, it has continued through local volunteers and support to few key staff.

### **Key Accomplishment**

#### **Activity 1: Capacity building and strengthening of forums**

- Continued to strengthen 141 listener clubs and engaged in raising their

problems

- Two training events were organized staff and team leaders
- 98 Volunteers from community organizations were engaged for producing radio programmes.
- 86 Community organization representatives and 34 leaders were trained in radio production and advocacy.
- Inter village exchange and experience sharing conducted for 6 villages

### **Activity 2: Radio programme development, broadcasting & narrowcasting**

- During the period 26 episodes were broadcast and 2 special episodes on right to education produced for awareness.
- 86 times narrowcasting were carried out in strategic locations.
- Important CDs reflecting right to education were shared with community based forums and elected representatives for necessary action.

### **Activity 3: Engagement of government for right to information**

- 26 Government officials were engaged and right to information sought using community radio media.
- 1 Civil Servants presented spoke on government schemes.
- 2 One shop information bazaar events/campaigns and 1 convention were organized.

### **Activity 4: Pro-poor advocacy, networking, cross-cultural exchange**

- An average 164 letters received per month from listeners.
- During this period, networking established with 42 new forums in addition to the existing 423 community forums.
- 2 Network meetings and 7 Block level meetings were organized.
- 3 Volunteers training and workshops were conducted.
- 1 Rally with the participation of 320 men and 256 women conducted highlighting issues of corruption in governance.

### **Support**

The project is being supported by the following agencies:

- 1 JPCTC
- 2 All India Radio
- 3 Community forums

### **Project 3: Empowering Rural Community through Citizen Service Centres**

#### **Background**

AID has been actively channeling all its services by deploying different forms of Information and Communication Technologies (ICT) such as computers, internet and web technologies, telephones, videos, radios and television for reducing the digital and technology divide between the poor and rich and to provide information and services to the common man.

The State Government of Jharkhand (GOJ) in recognition of the performance of AID in the social sector has awarded the onerous task of establishing and efficiently managing 600 Common Service Centres in the districts of Latehar, Palamau and Garhwa in the State of Jharkhand, India covering about 3000 villages and 3 million people.

AID intends to use the opportunity to harness ICT and build multiple partnerships with the Government, Industry and Community by enabling it to improve the quality of life and livelihood of the marginalized rural and tribal communities living in rural areas in these three districts and contributed a great deal in helping the rural masses in realizing their right to information and various entitlements.

The project involves setting up around 600 multipurpose Common/Citizen Service Centres (CSC) across these three districts which are nationally called Common Service Centres and locally termed as Pragiya Kendra. These centres have been run by SHGs / Village Level Entrepreneurs (VLEs). Each CSC covers on an average of 5 to 6 villages and cater to the requirements of around 1000 families to make full use of the power of ICT for the benefit of common masses.

These CSCs has been serving as social and economic catalysts focusing on the various facets of e-learning, e-transaction, e-governance and facilitate faster information and communication transfer. This is a unique in view of the involvement of government, communities, NGOs, technology service providers and businesses to provide services appropriate to their needs. It is an initiative to promote rural prosperity using ICT with deep involvement of the community and government through the mediation of AID. The Project commenced in April 2007 and has been continued with added services.

### **Objectives**

The goal of the project is to use the power of ICT for rural prosperity and improving the quality of life and livelihoods of the poor. The immediate objectives are:

- Promote government-citizen services, citizen-government and business- rural services for enhancing and enriching the quality of rural life.
- Harness the power of ICT for grooming rural entrepreneurs for new livelihood opportunities and transforming the rural life through pro-poor and pro-women change.
- Use ICT medium/media for mobilising and empowering the rural marginal communities for realising the right to information and for rural prosperity.
- Create on-line villages for making learning oriented and knowledge intensive rural communities for human resource development of men, women and children.
- Influencing the government to make the rural services accessible, sensitive and work for the rural poor.

**Management of the operation**

At the panchayat level, the CSC has been run by a village youth from the panchayat or SHG /federations or youth group. They have been supported technically by a Block and District Co-coordinators. The State and Zonal Offices at Ranchi and Palamau are responsible for overall co-ordination, management and ensuring prompt ICT services in three districts. The Zonal office is being supported by the State Office in Ranchi and national office at Chennai. The key achievements for this period are given below.

**Publicity mounted on CSC and sharing of experience**

- In this year, 26 Radio episodes on CSC made and broadcast through Palamau radio station to raise awareness on CSC and its services.
- 1 District level Workshops with the participation of Deputy Commissioner and Line Departments conducted.
- Two exhibition on CSC conducted in which various CSC services were demonstrated to the public.
- 1 IT on wheel service rolled out and offered computer training and other ICT services.

**CSC infrastructure created**

1. 600 Village Level Volunteer (VLE) have been now running CSCs in 600 panchayats.
2. Connectivity to more than 294 centres was provided and the remaining is to be brought under connectivity in this year.
3. A portal with various applications was started and has been functioning by connecting to 600 CSCs.
4. Data centre at Chennai and Ranchi has been functioning and has been providing support to district level units and CSCs.

**CSC services**

1. Panchayat Banking services through IT kiosks in 92 Panchayats and brought the banking services close to them
2. Computer training services provided to 86 rural youth.
3. Photographic services have been continued.
4. DTP services has been underway through CSCs.
5. Data entry services have been part of the CSC services.
6. Train reservation services have been provided.
7. Web browsing services continued.
8. Telephone services initiated
9. Micro insurance service tie up made with LIC

10. Obtained work orders from the government for undertaking job work, land and cattle digitisation and data entry works.
11. E-governance certification services piloted in one panchayats and scaled up to 20 panchayats. .

### **Support**

The following agencies are supporting the CSC initiative:

- Jharkhand Government (Common service center csc)
- State Bank of India
- AID-India
- SHGs and federations.
- Palamu Vision
- (VMM)

## **Sector 5: Global education mission**

### **Project 4: Global education for Asian community action**

#### **Background**

Though the project funding was over, AID has been continuing the development education work directly with and through the Asian community forums. Like previous years, continuing focus has been on ICT for local-global solidarity for poverty reduction. Under this, we established local and global links through community radio, web and internet were the thematic focus to influence the Asian community.

AID has been working with the Asian forums. Birmingham being a multi-cultural hub AID-UK has been continuing to support the community groups with information and inputs to connect them to the civil society groups in India. We have been able to engage them in a poverty reduction agenda by using various information and communication technologies. AID-UK continues to raise awareness and to get their support to community based interventions.

### **Objectives**

The goal of the project is to raise awareness among the Asian community (through their organisations in UK) on local and global issues of development linking South Asia and Europe. The objective of the project is to create an understanding of the personal, family and community links existing on local and global issues and to increase their contribution in influencing the development trends and promotion of local global action for poverty reduction.

### **Support**

Though the project could not get external funds, the works were continued like last year with voluntary inputs. Local resources from Asian community were raised to continue the development education actions.

**Management and operation**

The project is run on voluntary basis by volunteers from the Asian community and overseas and community workers. The Executive Director supervised and helped them in carrying out the work of the project. The work of the project was carried out through the community organisations such as Gurduwaras, Hindu temples and schools and youth forums in the UK.

**Activities and accomplishments**

- 1 Connected few Asian community forums with the projects back in Jharkhand and Odisha.
- 2 Used the web for dissemination of development issues and MDG related grassroots information among Asian communities.
- 3 ICT deployed for mobilisation of Asian community organisations with focus on poverty reduction linking the developing countries.
- 4 Continuous information support provided by using multimedia inputs to Asian community based organisations.
- 5 Networking made through the use of ICT including radio with continuing focus on MDG.

The key achievements in this year were:

- Supplied information on development and poverty reduction in India using ICT among Asian communities.
- Linked up Asian groups with the grassroots forums in India.
- Shared the value of ICT in connecting the unconnected and including the excluded communities.
- Networked with other ICT players and the information exchanged for the benefit of the persons interested in knowing local development issues.
- Created a portal to link up Asian community forums to promote exchange and learning from each other.
- Initiated effort to support and sponsor local development initiatives using ICT.



Charity Registered number  
297944

Action For Integrated Development (AID)

Accounts

31 March 2017

**Action For Integrated Development (AID)**  
**Report and accounts**  
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## **Action For Integrated Development (AID)**

### **Charity Information**

**Charity Number** 297944

**Business & Registered Address** 47 Villa Road  
Lozells  
Birmingham  
West Midlands  
B19 1BH

**Trustees** R Kumar  
DR K Nadar  
DR K Sailaxmi  
ML Mehey

**Accountants** Trinity & Co (Accountants) Ltd  
71 Lancaster Street  
Birmingham  
B4 7AT

**Bankers** State Bank of India  
Soho Road  
Birmingham

### **Deed of Trust**

Constituted by Deed of Trust dated 21 December 1987, as amended by a further deed dated 5 July 1996 and a further deed amendment dated 28 March 2001.

## **Action For Integrated Development (AID) Trustees Report**

The trustees present their report and accounts for the year ended 31 March 2017.

### **CONSTITUTION.**

The Action for Integrated Development trust is constituted by Deed of Trust dated 21 December 1987, as amended by further deeds dated 4 July 1996 and 28 March 2001 and is registered charity, number 297944.

### **TRUSTEES**

The following were trustees of the charity in the year to 31 March 2016:

R Kumar	Trustee
DR Kumarswamy Nadar	Trustee
DR KS Sailaxmi	Trustee
ML Mehay	Trustee

### **AIMS AND ORGANISATION**

The charity is established to promote any charitable purpose for the benefit of the inhabitants of India. Generally this includes relief of poverty, distress and suffering and the advancement of education. It operates in India through its partner organisation Action for Integrated Development, India (AID, India and formerly the Jayaprakesh Youth Research Centre). Secondly, to advance the education and development and relieve the need of those of Indian sub-continental origin in Europe.

AID is open to help and support from all individuals and organisations (whether national or international), interested in furthering the objects of the charity.

In the furtherance of its objects, the charity arranges and provides for, or joins in arranging and providing for, the holding of exhibitions, meetings, lectures, seminars and training courses. The charity also undertakes the dissemination of information for use in the projects and raising awareness on issues relating to its objects. This helps both those who seek to give support and also those receiving support through the various projects.

### **REVIEW OF PROGRESS AND ACHIEVEMENTS**

The charity has devoted its efforts by continuing the expansion of its projects and the impacts on global issues. At the same time, AID had been continuing to engage in many promotional and educational activities in the UK with its target communities, particularly Asians, for the purposes of obtaining wider support towards the finances of the projects and at the same time encouraging their working involvement, in future.

Grants have been received this year from the Asian communities and they also give freely of their time to support of this work.

We are extremely grateful to those who have given their time and materials to facilitate work, much of which is reflected in the accounts. We are extremely grateful to Mr Ravi Kumar, one of our trustees, who has again donated his time for consultancy and preparation of materials, this year amounting to £17500 and donated the rent of £8000

## **Action For Integrated Development (AID) Trustees Report**

The charity is particularly indebted to:

European Commission  
Asian Communities  
Temples and Gurudwaras  
AID (USA), CHGM and CSC

In addition, many organisation and individuals indicated in the report are duly acknowledged. Those who have not been mentioned, but nevertheless their contributions have been greatly appreciated.

The work that they have supported and results are indicated in detail in this report within the attached appendix and the levels of financial support given are reported in the financial statements.

### **RESERVES POLICY**

The charity operates a policy of maintaining a minimum level of unrestricted funds consistent with its overall commitment to project activities, some of which may extend over several years. The current level considered to be

### **RISK MANAGEMENT**

The Trustees assess in a continuous manner significant risks to which the charity is exposed arising from its operations and financial arrangements and are satisfied that controls are in place to minimise exposure to serious risk.

### **Trustees' responsibilities**

The trustees are responsible for preparing the Trustee's Annual Report and Financial statements in accordance with applicable law and United kingdom Generally Accepted Accounting Practice.

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

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles in the Charities SORP;

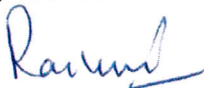
Make judgements and estimates that are reasonable and prudent;

State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities act 1993, the charity's governing document and the requirements of SORP 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Signed on behalf of the Trustees:



Ravi Kumar  
Chairman  
11-Jan-2018

## **Independent examiners report to the trustees of Action For Integrated Development (AID)**

I report on the accounts of the trust for the ended 31st March 2017, which are set out on pages 5-11

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA].

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.



Syed Ali FCCA  
Trinity & Co (Accountants) Ltd  
Chartered Certified Accountants  
71 Lancast  
Birmingham  
B4 7AT

11 January 2018

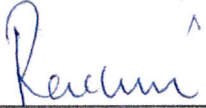
**Action For Integrated Development (AID)**  
**Statement of Financial Activities**  
**for the year ended 31 March 2017**

	Notes	Unrestricted funds 2017 £	Restricted funds 2017 £	All Funds 2017 £	All Funds 2016 £
<b>Income Resources</b>					
I) General Income	1	100,358	45,500	145,858	163,520
<b>Total Incoming Resources</b>		<u>100,358</u>	<u>45,500</u>	<u>145,858</u>	<u>163,520</u>
<b>Resources expended</b>					
I) Donations		43,750	45,500	89,250	89,400
iii) Management & admin of Charity	2	30,892		30,892	26,215
<b>Total resources expended</b>		<u>111,654</u>	<u>45,500</u>	<u>157,154</u>	<u>155,079</u>
<b>Net Incoming Resources</b>		-11,296	0	-11,296	8,441
<b>Net Movement in Funds</b>					
Funds balance brought forward as at 1 April 2016		21,637	0	21,637	13,196
<b>Funds balance carried forward at 31 March 2017</b>	<b>as</b>	<u><u>10,341</u></u>	<u><u>0</u></u>	<u><u>10,341</u></u>	<u><u>21,637</u></u>

**Action For Integrated Development (AID)**  
**Balance Sheet**  
**as at 31 March 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	4	789	938
<b>Current assets</b>			
Debtors		-	-
Cash at bank and in hand	5	11,260	22,380
		11,260	22,380
<b>Liabilities: amounts falling due within one year</b>	6	(1,708)	(1,681)
<b>Net current assets</b>		9,552	20,699
<b>Net assets</b>		10,341	21,637
<b>Represented by:</b>			
Net incoming Resources		(11,296)	8,441
Funds balance brought forward as at 1 April 2016		21,637	13,196
		10,341	21,637

Approved by the Board of Trustees on 11 January 2018 and signed on its behalf by

  
 \_\_\_\_\_

Ravi Kumar

Chairman

## **Action For Integrated Development (AID)**

### **Notes to the Accounts**

**for the year ended 31 March 2017**

#### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

##### **1.1. General**

The financial statements are prepared under the historical cost convention and in accordance with the applicable accounting standards and the statement of Recommended Practice on Accounting by Charities.

##### **1.2 Going Concern**

The accounts are prepared on a going concern basis. The charity is dependent on the support of the trustees for its continued existence.

##### **1.3. Donation in Kind**

Donations in kind are accounted for on the basis that where there is liability to pay for goods or services required by the charity these are subsequently donated, then the values placed on those goods or services by the donors are incorporated into the accounts as donations in kind and the appropriate expense heading for the appropriate fund, duly charged.

##### **1.4. Tangible Fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment's and computers- 15% Reducing Balance

Fixtures, Fittings and Furniture - 15% Reducing Balance

Motor Car- 25% Reducing Balance

##### **1.5 Fund raising costs**

The cost of raising finance are borne largely by the sponsors of events or given in kind. The costs of obtaining other funds are considered to be significant. Consequently fund raising costs are not shown in the accounts separately.

##### **1.6 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

##### **1.7 Description and use of Funds.**

Restricted income funds are funds whose use is restricted to specific purposes to terms on which the funds were received. Unrestricted funds may be spent generally to carry out the principle activities of the charity. The trustees retain authority to reallocate such funds, so that they may be treated as designated funds within unrestricted income funds.

##### **1.8 Foreign Currencies**

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

**Action For Integrated Development (AID)**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

<b>1 Income</b>	<b>2017</b>	<b>2016</b>
Grants	10,000	10,000
Restricted Funds	45,500	53,300
Fund Raising	72,020	73,564
Donations Received	1,338	8,156
Donations in Kind	17,000	18,500
	<u>145,858</u>	<u>163,520</u>

<b>2 Other direct charitable expenditure</b>	<b>2017 £</b>	<b>2016 £</b>
Research, Reporting & Education	13,216	13,025
Monitoring & Evaluation	1,000	3,250
Wages & Salaries	- 21,600	21,600
Travel Expense	1,196	1,589
	<u>37,012</u>	<u>39,464</u>

<b>3 Management &amp; Administrative Expenditure</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2017 £</b>	<b>2016 £</b>
Heat & light	382	-	382	445
Rent * rates	8,920	-	8,920	8,300
Insurance	599	-	599	599
Accountancy fee	1,680	-	1,680	1,680
Depreciation	148	-	148	358
Printing, Stationary and Literature	1,103	-	1,103	2,049
Bank and card Charges	35	-	35	39
Sundry Expenses	525	-	525	337
Telephone & IT	2,000	-	2,000	858
Other professional fee	15,500	-	15,500	11,550
	<u>30,892</u>	<u>-</u>	<u>30,892</u>	<u>26,215</u>

<b>4 Tangible fixed assets</b>	<b>Furniture &amp; fittings £</b>	<b>Office Equipment</b>	<b>Motor Vehicle</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2016	3,629	19,910	2,200	23,539
At 31 March 2017	<u>3,629</u>	<u>19,910</u>	<u>2,200</u>	<u>23,539</u>
<b>Depreciation</b>				
At 1 April 2016	3,619	18,818	2,200	22,601
Charge for the year	10	164	-	149
At 31 March 2017	<u>3,629</u>	<u>18,982</u>	<u>2,200</u>	<u>22,750</u>
<b>Net book value</b>				
At 31 March 2017	<u>-</u>	<u>928</u>	<u>-</u>	<u>789</u>
At 31 March 2016	<u>10</u>	<u>1,092</u>	<u>-</u>	<u>938</u>

<b>5 Cash in hand and at bank</b>	<b>2017 £</b>	<b>2016 £</b>
Bank-Current account	8 11,260	22,380

**Action For Integrated Development (AID)**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

Cash in hand

- -

11,260 22,380

**6 Liabilities: amounts falling due within one year**

Trade creditors

(27)

Accruals

(1,681) (1,681)

(1,708) (1,681)

**7 Employees**

Wages & Salaries

21,600 21,600

**8 Unrestricted Funds**

At 1 April 2016	Incoming Resources	Outgoing Resources	At 31 March 2017
£	£	£	£
21,637	100,358	(111,654)	10,341

Unrestricted Funds

**Purpose of Unrestricted Funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

**9 Restricted Funds**

At 1 April 2016	Incoming Resources	Outgoing Resources	At 31 March 2017
£	£	£	£
-	45,500	(45,500)	-

Restricted Funds

**Purposes of restricted funds**

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets the criteria is charged to the fund, together with a fair allocation of the management and support costs.

**10 Taxation**

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.