Charity Registration Number: 1204440

Village Force Africa

Financial Statements

For the Year Ending

31 March 2026

JANE ASCROFT ACCOUNTANCY LIMITED
Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Village Force Africa

Financial Statements

Year Ended 31 March 2026

	Page
Trustees' Annual Report	**1**
Statement of Financial Activities	**5**
Statement of Financial Position	**6**
Notes to the Financial Statements	**7**
The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	**13**

Village Force Africa

Trustees' Annual Report

Year Ended 31 March 2026

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

Objectives and Activities

The objects of VFA are:

1. The relief of financial hardship and relief of need (water/sanitation, solar power) in socially and economically deprived rural communities initially but not exclusively operating in Zimbabwe.

2.Providing or assisting in the provision of education, training, healthcare and support necessary to generate income and be self-sufficient in rural Zimbabwe.

Achievements and Performance

VFA continued to pursue its objectives in its work with village BH29 Matabeleland North, Zimbabwe, managing the Zim team and trustees, engaging both in decision-making and leading the direction of developmental work in the village, in agreement with the Village Head man and village council and in accordance with the VFA constitution.

The board has met regularly during the year, at a total of 9 board meetings held roughly monthly, depending on Trustee availability. An AGM was held in October 2025.

We engaged a registered chartered accountant to scrutinise and agree our yearly accounts which were submitted within the required period.

We retained our current trustees until the retirement of Jocelyn Cannings, Baroness Fookes and Michael Turnbull. We added a new Zimbabwean Trustee bringing our total Zimbabwean trustees to four and followed a number of suggestions for new UK trustees. We have also expanded our team of volunteers.

Since being formally appointed Queen Mlotshwa, Silibaziso Mlotshwa has been forced to assume a more honorary position as trustee as her duties are all-consuming.

This year also saw our second registration in Zimbabwe as Village Force Africa PVO. (Peoples' Voluntary Organisation), as required under new Zimbabwe laws. We were also required to apply for an MOU with the local Rural District Council. After convoluted bureaucratic processes were overcome and our solicitor paid, we succeeded in achieving both these aims, with which we had to comply.

Our Work

Through our association with registered charity Victoria Falls Wildlife Trust in Victoria Falls we have been developing projects with their Community Development Officer who frequently advises on our work in the village and has become a new VFA trustee. Benard Phiri, a registered social worker and court translator also joined as trustee in Zimbabwe.

We completed all initial phases of a solar-powered borehole in the village and completed the work in May 2025, providing a maximum output of 14,500 litres per hour, giving ample scope for water usage in new projects.

Developmental projects
In consultation with the village, we are developing several self-sufficiency projects within the village. These are: 1. A sewing cooperative and Sanitary towels' provision. 2. A mushroom growing project 3. A Rabbit rearing project 4. Solar powered lighting/phone charging project 5. Water extension project 6. Disaster appeal/rebuilding work.

A Village Projects' Implementation Committee has been established to support, oversee and report on all projects.

Our Trustee Benard Phiri has been supported by VFA to visit the village twice a month to support and report on projects. This has proved invaluable.

Sewing project
5 hand driven sewing machines were exported to Lusaka in Zambia by the UK charity Tools With A Mission. Months of planning and with the support of the Honorary British Consul in Victoria Falls finally led to the arrival of the machines via Livingstone border crossing.

Pathways charity in Vic Falls organised the instruction of members of the sewing group from BH29, who learned how to make re-usable sanitary towels and simple clothing items. We provided materials and advice on planning and organisation. All ladies and girls in the village now have re-usable sanitary towels and can attend school all month round.

The project is very popular and more machines are planned to extend the project.

Rabbit rearing
A rabbit rearing project has been established in the village.
It is a new concept for the village and has proved challenging. We have received a new breeding pair and are currently re-establishing our breeding stock. It is a popular project but slow in development. In October 2025, Villagers had been sent to Hwange by VFA to take part in a rabbit breeding course and learn about care and housing of rabbits. We stipulate absolute humane standards in rearing and culling, in cooperation with the Victoria Falls Wildlife Trust.

Mushroom project
VFA supported 2 villagers and a trustee to attend a mushroom course. We re-thatched an existing hut and by the end of the tax year the building was nearly ready to be equipped, following door painting and erection of light-excluding lining. This is a complex project owing to the equipment required, which is difficult to find locally. A team of villagers has been established to grow mushrooms under the direction of trustee Bongani Dlodlo.

Solar lighting/power
Children have suffered not being able to study in the evening. A consignment of solar lights (one per homestead) and a phone charging solar light were organised for delivery from Zambia in April 2026, via collection from Livingstone and onward distribution.

Water Extension
Unused to planning for the future, the village soon realised they had not requested adequate Jojo and tap provision. VFA have raised funds to supply a 500M extension and extra jojo. The village have offered to supply an additional 100M and some side taps to facilitate better water access and thus extend the number of homestead nutrition plots able to be grown. The trenches for piping have been dug. The work starts in June 2026.

Social media was regularly updated to encourage donations and we also received significant individual donations. We expanded the reach of our support in the local community and have achieved a good reputation and good attendance at fund raising events.

The Deputy British Ambassador in Harare met with the CEO and another trustee as guests of Baroness Fookes, in the House of Lords in July 2025. This was a very informative meeting and VFA have updated Deputy Ambassador Dr Jo Abbott on all developments.

Disaster Appeal
In March 2026 VFA learned 5 huts had collapsed following an extended period of torrential rain. An appeal was launched and a fund started. We hope to provide solid foundations for new huts to be built and completed using traditional materials.

All projects are moving forward as anticipated.

Financial Review

During the period ending 31st March 2026 the charity had income of £13,545 and costs of £14,875 giving a deficit of £1,330. Reserves at 31st March 2026 were £7,635.

Structure, Governance and Management

The charity was registered as a Foundation CIO on 22nd August 2023 with charity number 1204440.

Reference and Administrative Details

Registered charity name	Village Force Africa
Charity registration number	1204440
Principal office	14 Knoll Rise St Leonards On Sea East Sussex TN38 0NT

The Trustees

L A Dawes (Chair)	
A F Privett (Treasurer)	
Baroness J E Fookes	
A M Dawes	
P N Blankson	
Rev M P Turnbull	(Resigned 9 January 2026)
J M Cannings	(Resigned 13 March 2026)
T H Mnkandla	
S Mlotshwa	
B Dlodlo	
P A Olson	(Appointed 10 October 2025)
B Phiri	(Appointed 10 October 2025)

The following trustees have resigned since the year end:
Baroness J E Fookes
A F Privett

Accountants

Jane Ascroft Accountancy Limited
Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

L A Dawes (Chair)
Trustee

Village Force Africa

Statement of Financial Activities

Year Ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 **Total funds £**	2025 Total funds £
Income and endowments				
Donations and legacies	**4**	13,545	13,545	15,360
Total income		13,545	13,545	15,360
Expenditure				
Expenditure on charitable activities	**5,6**	14,875	14,875	8,763
Total expenditure		14,875	14,875	8,763
Net (expenditure)/income and net movement in funds		(1,330)	(1,330)	6,597
Reconciliation of funds				
Total funds brought forward		8,965	8,965	2,368
Total funds carried forward		7,635	7,635	8,965

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

Village Force Africa

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Current Assets			
Cash at bank and in hand		7,875	9,115
Creditors: amounts falling due within one year	**10**	240	150
Net Current Assets		7,635	8,965
Total Assets Less Current Liabilities		7,635	8,965
Net Assets		7,635	8,965
Funds of the Charity			
Unrestricted funds		7,635	8,965
Total charity funds	**11**	7,635	8,965

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

L A Dawes (Chair)
Trustee

The notes on pages 7 to 11 form part of these financial statements.

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 14 Knoll Rise, St Leonards On Sea, East Sussex, TN38 0NT.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity’s ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

3. Accounting Policies *(continued)*

Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

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

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.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

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.

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to to charitable purposes.

4. Donations and Legacies

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Donations				
Donations	11,427	11,427	11,056	11,056
Cash collections	985	985	1,458	1,458
Gift aid	1,133	1,133	2,053	2,053
Fundraising	–	–	793	793
	13,545	13,545	15,360	15,360

5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Expenditure on charitable activities	14,875	14,875	8,763	8,763

6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	**Total funds 2026 £**	Total fund 2025 £
Expenditure on charitable activities	14,875	14,875	8,763

7. Independent Examination Fees

	2026 £	2025 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	240	150

8. Staff Costs

The average head count of employees during the year was Nil (2025: Nil).

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

9. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees in the current period.

During the period trustees reclaimed expenditure paid on behalf of the charity totalling nil.

10. Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals and deferred income	240	150

11. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2025 £	Income £	Expenditure £	**At 31 March 2026 £**
General funds	8,965	13,545	(14,875)	7,635

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	2,368	15,360	(8,763)	8,965

12. Analysis of Net Assets Between Funds

	Unrestricted Funds £	**Total Funds 2026 £**
Current assets	7,875	7,875
Creditors less than 1 year	(240)	(240)
Net assets	7,635	7,635

	Unrestricted Funds £	Total Funds 2025 £
Current assets	9,115	9,115
Creditors less than 1 year	(150)	(150)
Net assets	8,965	8,965

The Following Pages Do Not Form Part of the Financial Statements.

Village Force Africa

Detailed Statement of Financial Activities

Year Ended 31 March 2026

	2026	2025
	£	£
Income and endowments		
Donations and legacies		
Donations	11,427	11,056
Cash collections	985	1,458
Gift aid	1,133	2,053
Fundraising	–	793
	13,545	15,360
Total income	13,545	15,360
Expenditure		
Borehole costs	12,498	–
Accountancy fees	240	150
Legal fees	601	–
Office costs	–	169
Food aid and other project costs	986	7,315
Website	514	300
Other costs	36	829
Total expenditure	14,875	8,763
Net (expenditure)/income	(1,330)	6,597