

VIA DESIGN
Company limited by guarantee

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Registered Charity number

1116325

Company number

5658322

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VIA DESIGN
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FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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CHARITY INFORMATION

Charity number:	1116325
Company number:	5658322
Principal office:	41 Argyle Road Reading Berkshire RG1 7YL
Registered office:	2 nd Floor 159a Chase Side Enfield Middlesex EN2 0PW
Trustees:	F M Alty A C J Chevassut A J Harrop
Secretary:	F M Alty
Chief Executive:	J Rogers
Accountants:	Geary Partnership Chartered Accountants 159a Chase Side Enfield Middlesex EN2 0PW
Bankers:	Metro Bank PLC 201 Broad Street Mall Reading Berkshire RG1 7QA
Solicitors:	Hewetts 55/57 London Street Reading Berkshire RG1 4PS

VIA DESIGN
Company limited by guarantee

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

The trustees

The trustees who served the charity during the year and up to the date of this report were as follows:

F M Alty
A C J Chevassut
A J Harrop

Structure, governance and management

Via Design is a UK charitable company, limited by guarantee (company number 5658322). The company was incorporated on 19 December 2005. It was accepted for registration by the Charity Commission on 6 October 2006 (charity number 1116325). To comply with Charity Commission requirements for income received through trading, on 6 January 2006, Via Design (Trading) Limited (company number 5668136) was incorporated as a subsidiary, wholly owned by Via Design, with the aim of reinvesting all its profits to further the objects of Via Design.

Via Design was established for the purpose of advancing education and livelihood creation amongst disadvantaged people and communities to relieve poverty by providing opportunities for learning and employment; to advance health, especially through rehabilitation activities for those who are vulnerable; to advance the Christian faith, as stated in the statement of beliefs of Churches Together in England, especially through an understanding of the value of individuals and the good stewardship of resources.

The work of the charity is carried out by the Chief Executive, Janet Rogers, under the supervision of the trustees.

Objectives and activities

The objects of the charity are to empower disadvantaged and marginalised people and communities through facilitating sustainable business development, including training in design, crafts, and production skills.

Key objectives for the year were to provide consultancy services to Beyond Handmade Ltd in West Bengal and to Flowering Desert in Tamil Nadu, both of which are small social businesses established to provide training and fairly-paid work for vulnerable women who had few opportunities for education. Particularly in the district of West Bengal there is a known risk of human trafficking. Consultancy was also provided during the year to other community projects including Cathedral Relief Service (Nari Dana) in Kolkata and Tamar, in Westminster, London, UK and Torch in Reading.

VIA DESIGN
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TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and activities, continued

The charity carries out some of its activities through its trading subsidiary, Via Design (Trading) Limited, which was set up to develop a market for the products generated by the charity's development activities. Opportunities for sales improved compared to 2021, but new stock was only purchased for specific orders/sales. A profit of £50 was made during 2022.

The trustees use their discretion to make grants and donations and to undertake social investment.

Via places volunteers with relevant experience who share the vision to see vulnerable people empowered through business and livelihood development. No new volunteers were recruited in 2022 but former volunteers contributed in various ways, including in an advisory capacity, offering their skills and experience and financially. Work continued with the Advisory Committee of World Fair Trade Organisation (WFTO) for Flowering Desert. Provisional membership had been granted in December 2021 and an audit in 2022 led to full accreditation. Janet Rogers continued to serve as Chief Executive and was able to make two three-week consultancy visits in May and October. Goals for 2022 included designing and delivering community-based activities with the two main partner projects in India and in the UK. In addition to community-based projects, regular times of spiritual reflection and devotion were organised in person and on-line. As in previous years of operation, the role and contribution of volunteers has enabled the work of Via Design to be carried out and represents a significant saving in operational costs. It has also continued to allow volunteers, past and present, an experience that cannot be quantified financially. In August 2022 Janet had a one-month sabbatical, with a further two months planned for 2023 to enable time for theological reflection and preparation for her retirement in 2024.

Public benefit

The trustees, in planning and carrying out the activities of Via Design, have taken account of the Charity Commission's guidance on providing public benefit. They are satisfied with the extent of Via's public benefit over the year and believe that these benefits are in keeping with Via's charitable objects. At Flowering Desert in Tamil Nadu, through connections and ongoing input from Via Design, 35+ women were employed during the year. In Shergarh the 8 women who started their own company, Beyond Handmade Ltd., were able to work on branding, start work on their website, with consultancy and financial support from Via Design. One of the women was also helped with the provision of a grant to help re-build her home after it was destroyed in a cyclone. The trustees are satisfied with the extent of Via's public benefit over the year and believe that these benefits are in keeping with Via's charitable objects.

Achievements and performance

Via continues to see its main achievement as having established a good framework for operating and communicating with project partners and suppliers in India, with attention given to reviewing and evaluating feasibility and research phases as well as outcomes from projects and workshops. As in previous years, this process has helped the trustees in making decisions affecting the nature or timing of any potential collaboration. Below is a summary of impact through Via activities and public impact and benefit.

VIA DESIGN
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TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance, continued

In India, Via continued to focus much of its operations in West Bengal, where women and girls are vulnerable to being trafficked and where they were already building on skills and experience gained over the previous years. Via's activities and involvement were aimed at making the widest possible public benefit. Beneficiaries now have more confidence and awareness of their rights as well as adding to their skills through training and mentoring during the year. This experience has enhanced their ability to provide for themselves and their families. The ethos of the newly established business in West Bengal also builds on what Via has modelled in the long-term partnership with them as they desire to benefit and provide positive impact to the wider community as well as to their immediate families. Although it has been a challenging year, the women have acknowledged the positive impact they have experienced through training and employment which Via has continued to provide in person or on-line. There is evidence to support this. They have invited the continued involvement of Via Design going forward, which the trustees have approved.

During the year, Via continued to work remotely with Flowering Desert in Tamil Nadu, continuing to work on the next stage of accreditation for the World Fair Trade Organisation, with the Advisory Board.

In the UK, similar creative activities as those developed by Via in India were developed further with Tamar, a UK organisation within All Souls Serve the City (ASSTC), initially with pilot sessions. These workshops include a 'thought for the day' and focus on wellbeing, restoring hope and building confidence as well as releasing creativity. In April/May 2022, Janet Rogers visited in India for three weeks and spent time at Flowering Desert and Beyond Handmade. During both visits creative workshops and times to reflect as well as plan forward were organised, and this had a positive impact on the women who expressed their gratitude for the ways in which Via has supported them. During the October visit by Janet Rogers to West Bengal, the proprietor of Flowering Desert was invited to visit. Her travel and subsistence was covered by Via. This provided a unique opportunity for both companies to learn and share from their mutual experiences.

Providing consultancy and appropriate support for the two main beneficiaries in India and the UK were the primary focus. Via's trading activities produced a turnover of £750 and a profit of £50.

Volunteers and supporters continued to fundraise for the charity.

Financial review

Income for the year was £3,021. This was from regular or one-off donations. Expenditure was £5,054. The charity had unrestricted funds of £9,792 to carry forward at 31 December 2022. The trading subsidiary made sales of £750 during the year. A profit of £50 was realised.

The charity as it develops its work is being supported by the Chief Executive, Janet Rogers, and by other interested parties or organisations. A loan of £24,495 to the trading company will only be repaid when sufficient funds are available. No reserves are being maintained currently. However, this will be reviewed by the trustees.

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TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for future periods

Via will continue to work closely in partnership with its beneficiaries in the UK and in India. Current work involves providing strategic and spiritual support to those working in ethical businesses as well as business and design consultancy. As well as 1-2 planned visits to India each year, Via will continue to develop relationships within UK organisations and local community groups, especially in Westminster and in Reading, where the same issues of trafficking and modern slavery are found.

Thanks

The trustees would like to sincerely thank all those who have provided support towards the work of Via during its 17th year of operation, whether through gifts in kind, voluntary service, advice, or donations. Without this valuable support and encouragement, Via would not have been able to see such a positive impact on the lives of the beneficiaries it seeks to empower.

Statement of trustees' responsibilities

The trustees, who are directors for the purposes of company law, are responsible for preparing the annual report and the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law and the law applicable to charities in England and Wales 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 charity and the incoming resources and application of resources for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities Statement of Recommended Practice;
- make judgments 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 charity 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 enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

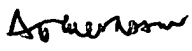
Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

VIA DESIGN
Company limited by guarantee

TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

This report was approved by the trustees on 23 October 2023
and signed on their behalf by:


.....
Name: *Anthony Cleve Jonathan Chevassut*
Trustee

**INDEPENDENT EXAMINER'S REPORT
to the trustees
on the unaudited financial statements of**

**VIA DESIGN
Company limited by guarantee**

**for the year ended
31 December 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022 which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity 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').

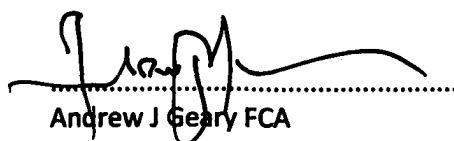
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 that in any material respect:

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.



Andrew J Geary FCA
Geary Partnership
Chartered Accountants
159a Chase Side
Enfield
EN2 0PW

Date: 24 October 2023

VIA DESIGN
Company limited by guarantee

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
INCOME AND EXPENDITURE					
Income from:					
Donations and legacies	2	1,971	1,025	2,996	13,515
Other income	2	25	-	25	-
Total income		<u>1,996</u>	<u>1,025</u>	<u>3,021</u>	<u>13,515</u>
Expenditure on:					
Charitable activities	3,4	3,398	1,656	5,054	12,592
Total expenditure		<u>3,398</u>	<u>1,656</u>	<u>5,054</u>	<u>12,592</u>
Net income/(expenditure)	7	(1,402)	(631)	(2,033)	923
Transfers between funds		-	-	-	-
Net movement in funds		<u>(1,402)</u>	<u>(631)</u>	<u>(2,033)</u>	<u>923</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1 January 2022		<u>11,194</u>	<u>631</u>	<u>11,825</u>	<u>10,902</u>
Total funds carried forward at 31 December 2022	11	<u>9,792</u>	<u>-</u>	<u>9,792</u>	<u>11,825</u>

VIA DESIGN
Company limited by guarantee, Company no: 5658322

BALANCE SHEET AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	8	30	40
Investments	9	1,000	1,000
		<u>1,030</u>	<u>1,040</u>
CURRENT ASSETS			
Cash at bank and in hand		11,806	17,440
		<u>11,806</u>	<u>17,440</u>
CREDITORS: amounts falling due within one year	10	(3,044)	(6,655)
NET CURRENT ASSETS		<u>8,762</u>	<u>10,785</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,792</u>	<u>11,825</u>
NET ASSETS		<u>9,792</u>	<u>11,825</u>
FUNDS			
Restricted funds	11	-	631
Unrestricted funds	11	9,792	11,194
		<u>9,792</u>	<u>11,825</u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime, and with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102.

For the year ended 31 December 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and no notice has been deposited under section 476.

The trustees, who are also the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

Approved by the Board of Trustees on 23 October 2023 and signed on their behalf by:

Anthony

.....

Name: *Anthony Cleve Jonathan Chevassut*
Trustee

VIA DESIGN
Company limited by guarantee

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the provisions of 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (Charities SORP FRS 102), and the Companies Act 2006.

The trustees are confident that sufficient resources will become available to enable the charity to meet its liabilities as they become due for the twelve months following approval of these accounts and the accounts are accordingly prepared on the going concern basis.

Consolidation

In the opinion of the trustees, the company and its subsidiary undertaking comprise a small group. The company has therefore taken advantage of the exemption provided by Section 398 of the Charities Act 2011 not to prepare group accounts. The trustees do not consider the cost of preparing consolidated accounts justifiable and note 9 provides adequate details relating to the nature of the trading subsidiary.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure specified by the donor or through the terms of fundraising initiatives.

Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to specific categories of income.

Voluntary income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity and are included in the Statement of Financial Activities as incoming resources when receivable.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Any investment income is included when receivable.

VIA DESIGN
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NOTES TO THE ACCOUNTS, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES, continued

Income, continued

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gifts to which they relate.

The value of any volunteer help received is not included in the accounts.

Expenditure

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

Costs of generating funds comprise the costs associated with attracting voluntary income from trusts, churches, and individuals.

Charitable expenditure comprises those costs incurred by the charity in preparation and delivery of its programme. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent reporting accountant's fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Support costs include central functions and have been allocated to funds on a basis consistent with the use of resources.

Fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Depreciation has been provided at the following rates in order to write off assets over their estimated useful lives:

Plant and equipment – 25% on reducing balance

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

VIA DESIGN
Company limited by guarantee

NOTES TO THE ACCOUNTS, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

2 INCOME

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Donations and legacies				
Grants and donations	1,971	1,025	2,996	13,515
	<hr/>	<hr/>	<hr/>	<hr/>
Other income				
Compensation payments	25	-	25	-
	<hr/>	<hr/>	<hr/>	<hr/>

3 EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Facilitating sustainable business development	2,766	1,656	4,422	11,966
Support costs (note 5)	632	-	632	626
	<hr/>	<hr/>	<hr/>	<hr/>
	3,398	1,656	5,054	12,592
	<hr/>	<hr/>	<hr/>	<hr/>

4 EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total funds 2021 £
Facilitating sustainable business development	4,422	-	4,422	11,966
Support costs (note 5)	-	632	632	626
	<hr/>	<hr/>	<hr/>	<hr/>
	4,422	632	5,054	12,592
	<hr/>	<hr/>	<hr/>	<hr/>

VIA DESIGN
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NOTES TO THE ACCOUNTS, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

5 SUPPORT COSTS

	2022	2021
	£	£
Depreciation	10	13
Governance costs (note 6)	600	600
Other costs	22	13
	<hr/> 632	<hr/> 626

6 GOVERNANCE COSTS

	2022	2021
	£	£
Accountancy fees	600	600
	<hr/>	<hr/>

7 NET INCOME

	2022	2021
	£	£
This is stated after charging:		
Depreciation	10	13
	<hr/>	<hr/>

8 TANGIBLE FIXED ASSETS

	Plant and equipment £
Cost	
At 1 January 2022 and 31 December 2022	1,961
	<hr/>
Depreciation	
At 1 January 2022	1,921
Charge for the year	10
	<hr/>
At 31 December 2022	1,931
	<hr/>
Net book value	
At 31 December 2022	30
	<hr/>
At 31 December 2021	40
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VIA DESIGN
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NOTES TO THE ACCOUNTS, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9 INVESTMENTS

	2022	2021
	£	£
UK group undertakings:		
Market value at 1 January 2022 and 31 December 2022	1,000	1,000
Historical cost at 1 January 2022 and 31 December 2022	1,000	1,000

Via Design owns 1,000 ordinary £1 shares, being 100% of the share capital, of Via Design (Trading) Limited which carries out the trading activities in support of the parent charity. At 31 December 2022 this company had assets of £1,654 (2021 - £1,294), liabilities of £25,105 (2021 - £25,295) and share capital and reserves of £(23,451) (2021 - £(23,501)). The company had income of £750 (2021 - £101) and expenses of £700 (2021 - £332) during the year leaving a profit of £50 (2021 – loss of £231).

10 CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Accruals	600	600
Other creditors	2,444	6,055
	3,044	6,655

VIA DESIGN
Company limited by guarantee

NOTES TO THE ACCOUNTS, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

11 FUNDS

	Brought Forward £	Incoming resources £	Resources expended £	Transfers £	Carried forward £
Unrestricted					
General Fund	11,194	1,996	(3,398)	-	9,792
Restricted					
Beyond Handmade Fund	631	-	(631)	-	-
Housebuilding Fund	-	1,025	(1,025)	-	-
	631	1,025	(1,656)	-	-

The Beyond Handmade Fund was established to provide financial support toward the activities of a group of women from poor agricultural communities in West Bengal where there are few opportunities for women in vocational training or employment. The group have been trained in handloom weaving and sewn products and are developing and practising their craft skills with a view to supporting their families through sale of products for both the home and the export markets.

The Housebuilding Fund was established to contribute to the cost of building a new house for a woman whose home was destroyed by a cyclone in May 2022.

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Investments £	Net current assets £	Total £
Unrestricted funds:				
General Fund	30	1,000	8,762	9,792
Restricted funds:				
Beyond Handmade Fund	-	-	-	-
Housebuilding Fund	-	-	-	-

13 COMPANY REGISTRATION DETAILS

The company is a company limited by guarantee and has no share capital. Members' liability is limited by individual guarantee to a maximum of £1 each in accordance with the Memorandum and Articles of Association. The company is registered in England and Wales under company number 5658322. The address of its registered office is 2nd Floor, 159a Chase Side, Enfield, Middlesex, EN2 0PW.

AGENDA

Annual General Meeting of VIA Design and VIA Design Trading Ltd to be held on Monday 23 October 2023 at 41 Argyle Road, Reading RG1 7YL at 2pm

1. Approve and sign minutes of last meeting
2. Approve and sign accounts VIA Design and VIA Design Trading Ltd.
3. Elect bankers, accountants, and lawyers
4. Review Trustees Annual Report
5. Future plans
6. AOB
7. Date of next meeting

Janet visit home Jan 2024

next meeting 6/2/24

4/4/24 Janet's birthday