

AID AFRICA (OPEN HAND PROJECTS)

England & Wales · Charity number 1116336

Details

Status Registered

Legal form Trust

Registered 2006-10-10

Register [View on the Charity Commission register](#)

Contact

Address Aid Africa
PO Box 103
Fakenham
NR21 1BF

Phone 07726939300

Email info@aid-africa.com

Website www.aid-africa.com

Activities

Objects: TO RELIEVE POVERTY AND SICKNESS, IN PARTICULAR BUT NOT EXCLUSIVELY IN MALAWI BY SUPPLYING RESOURCES AND ADVICE FOR AGRICULTURAL PROJECTS

Activities: Emergency maize distributedCommunity agri-gardens maintained Goat herd established and bred for milk feeding programmeHouses and roofs repaired for the most vulnerableWater bore holes repaired Land purchased and erection of offices, living quarters, storerooms, training hall, livestock houses and security wall started.Training in agriculture

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** MALAWI
- Malawi

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£49,929	£59,121	-	-
2024-10-31	£59,452	£70,473	-	-
2023-10-31	£47,720	£87,630	-	-
2022-10-31	£127,339	£94,273	-	-
2021-10-31	£73,069	£58,899	-	-
2020-10-31	£73,244	£50,366	-	-

Trustees

Name	Role	Appointed
DAVID MILLS	Chair	
Hilda Stoker		2020-09-15
JENNIFER PALMER		
LYNDA MILLS		

Accounts

Registered in England

Charity No 1116336

**AID AFRICA FOR THE YEAR ENDED 31 OCTOBER 2025
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**AID AFRICA TRUSTEES REPORT
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**AID AFRICA
TRUSTEES' REPORT
FOR THE YEAR ENDED 31st OCTOBER 2025**

The Trustees present their report together with the financial statements for the year ending 31st October 2025

The financial statements have been prepared in accordance with the accounting policies and comply with the Charities Trust Deed and the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and applicable law.

Trustees at the date of this report

David Mills (Technical Director - Malawi) – Chairman

Lynda Mills (Project Director – Malawi)

Jenny Palmer (Deputy Chair) – Treasurer

Hilda Stoker

Address

PO Box 103

Fakenham

Norfolk

NR21 1BF

Email

info@aid-africa.com

Web Site

www.aid-africa.com

Other Advisors

Bankers

HSBC, Cromer, Norfolk

Accountant

Keith Colman – Fakenham Norfolk

Independent Examiner

William Strong M.Sc. – Fakenham, Norfolk

**AID AFRICA/OPEN HAND PROJECTS
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2025**

Structure, Governance and Management

Aid Africa is a registered charity constituted and governed by a Trust Deed dated 15th September 2006.

Trustees are elected by the governing body i.e. the current Trustees.

In the UK, meetings of the Trustees are held throughout the year.

The Trustees receive reports on the work of the charity and progress made.

Decisions are made by the Trustees who also seek to ensure that the legal requirements of the Charity Commission and other regulatory bodies are carried out.

In Malawi, the charity employs local Malawians who are involved in the day to day running of the base in Chiringa. Their work is overseen by David & Lynda Mills during their visits to Malawi, and by Les and Kathie Craske, who live in Malawi, and Trustees. Additionally, when they are back in the UK, David and Lynda Mills maintain regular contact with the Crasques and the local OHP workforce by telephone, text and e-mail.

Open Hand Projects (OHP) is an organisation registered with the Malawi Government and wholly funded and supported by Aid Africa and is therefore the organisation that Aid Africa works through in Malawi.

Objectives and Activities

The governing document describes the objects of the charity as being "To relieve poverty and sickness, in particular but not exclusively in Malawi, by supplying resources and advice for agricultural projects"

The charity was established with a vision to help to alleviate some of the needs of the most vulnerable in the rural areas of Malawi, and seeks to encourage self-sufficiency within the local communities and discourage dependence, with a robust safeguarding policy in place.

Our aim is to encourage, empower, and benefit individuals, households and community groups, in food security, nutrition, education, training, re-forestation and water security.

We seek to encourage the spirit of giving and acceptance of all, especially those AIDS affected. In all this the Trustees have had regard to the guidance issued by the Charity Commission on Public Benefit.

Volunteers play a very significant role in the life of the charity here in the UK, with fund raising and with administration. A number have visited Malawi at their own expense. The charity is indebted to these hard working people.



Trustees Report on activities in Malawi during 2025



During 2025, hunger remained the major challenge across the whole country, with the maize harvest in April only temporarily easing the situation for a little while.

But, against the backdrop of shortage, generational poverty, raging inflation and a national fuel crisis, the work went on

Supporting Community Infrastructure...

A Community Hall for Phodogoma Village



In the past we'd seen the original building (*left*) packed with vulnerable families as we gave our goats' milk to malnourished infants and porridge to their pre-school siblings there. But serious deterioration threatened its collapse, though still used regularly for under-5 health clinics & many other community events.



So we partnered with the local residents to build a new facility, a simple, open hall roofed with iron sheets—some recycled from the original building—with 2 secure consulting rooms/offices. The excited villagers brought sand & water as their contribution, and along with the Chief & health officials, were delighted when the heart of their village was restored!

2 bridges resurfaced



Nansanya is a heavily used bridge, carrying both pedestrians & vehicles, linking the only tarmac road with the market place, businesses, high school, health & water facilities. We'd built it several years ago after total destruction following a cyclone, but the surface needed to be replaced as it had become dangerous. So old materials were stripped off and sturdy treated poles and timbers set into place. Now the hundreds of villagers & school children using the bridge daily can cross the river safely – a challenge in the rainy season.



In Lolo Village, another heavily used bridge was deteriorating, so we resurfaced it in March, enabling safe passage for the hundreds of villagers & school children who used it each day.

Housing



Tisunge, a 29 yr-old single mother of 5 yr-old twins, was devastated when winds and torrential rain destroyed their home in November. Half the house collapsed, the roof disintegrated, and on assessment we found she needed a complete rebuild as the structure was irreparably damaged.

Tisunge's only income is a bit of piece-work when she can get it so had no hope of being able to rebuild. She moved the family into her aunt's tiny kitchen to keep a roof over their heads & her girls safe.



So we set to work reclaiming as much as we could from the old structure; old bricks were used in the new foundations, some of the iron sheets were saved and recycled, along with doors, frames, and windows.

She's relieved, thankful & delighted!

Roofs

House roofs are heavily damaged or lost in storms, fires or gradual disintegration due to poverty. We reconstructed 9 during 2025 and supplied 6,000 mtrs of plastic sheeting to those able to repair their own.



Toilets

Health, hygiene and dignity are all at risk without household toilets. Sanitation is a major challenge in rural Malawi. Many families lack toilet facilities, with little alternative to using open fields, so without a centralised sewerage system, disease is a serious threat to all.



So we built 210 household toilets during the year, starting with hand-digging 3m-deep pits, covering with a sturdy floor, surrounding with a bamboo-framed shelter lined with plastic sheeting, and thatched for privacy & dignity.

Water

3 borehole pumps broke down in February 2025, leaving 1,450 households and a huge primary school with 1,862 students without safe local water - over 7,000 people. We heard about them in April, and when assessed, the Area Mechanic managed to make temporary repairs, just



to help the local communities have at least some water, but effective maintenance and replacement of parts was successfully carried out later that month.



These are all pumps vital to their communities, one is also relied upon by adjacent villages in the dry season when their own sources run dry. Another is in a huge village with its loss causing congestion and queues, and the third is in a low-lying area prone to water-borne disease, so safe water is particularly important. Without it women had to walk over 1km to the next village many times a day for their family's water needs – especially difficult for the elderly, sick or frail, who sometimes had little choice but to use potentially polluted river water.

Agriculture

These community agri-projects are especially important and valued this year with the shortage of maize. They are gaining recognition as important tools to battle hunger and poverty by providing seed materials, and challenging traditional generational thinking with the values of irrigation, training, and monitoring.

Vegetables



Last November, our 6-month Irrigation Veg Project provided watering cans, training, seeds, and cassava stems, backed up with monitoring and chemicals to protect and enhance crops, to 50 families in 13 villages. Months later, the results showed that collectively, amongst other veg, over 8 tonnes of tomatoes were grown, and in just 1 village, 5 villagers harvested over 2 tonnes of onions between them! These crops of course were not only for their families' food, but the surplus gave them goods to sell for other household needs.

In July, the next phase of this project empowered another 100 enthusiastic families in 21 villages, to work hard for their own families. Lots of success stories, with many coming to us to be part of the next phase due to begin in January.

Cassava



This hardy, indigenous root crop, needs neither expensive fertilizer nor a steady climate so we're encouraging it as a viable alternative to maize. In the last few months we've given out cuttings to 1,150 families. By the time the tubers are ready, these stems will have grown and multiplied into many more cuttings for the next planting.



Sweet Potatoes

650 families received sweet potato vines during 2025. This project provides both carbs (potatoes) and protein (edible leaves), and the prolific vines can be thinned and replanted to multiply yield over and over again.

Reforestation



Despite drought affecting germination, at the beginning of the year we still distributed over 3,000 tree seedlings of 8 different varieties to both individuals & groups. We'd provided moringa seeds to volunteers in Zomba and they established big moringa tree nurseries, successfully distributing seedlings to community members for planting.

After distribution, compost was worked on throughout the year & tree seeds sown ready for planting with the rains in November. Thousands more tree seedlings were raised, some fruit, but others for nutrition,

green manure, animal food, timber, and firewood to relieve the pressure on the few hardwoods left in the area. Hundreds of seedlings were distributed in December with the Christmas Gift Scheme, and many more on request.

Fruit Trees

With a special donation, during April we bought 500 assorted fruit tree seedlings and distributed 5 each to 100 families in 2 areas. Our team have checked planting and are monitoring long-term, evaluating care & progress. An exciting new trial project aimed at bringing more varied nutrition into the area.

Livestock "Pass-on" Projects



During the year we bought in 80 chickens and gave them to 35 ultra-vulnerable families as a "pass-on" project. As the poultry reproduced, each unit "passed-on" 2 hen chicks to another needy family so this constantly expanding project provided eggs, meat & income!

The same principle ran our pig "pass-on" project; each family received a female piglet, then passed on a youngster. However, by June we'd decided to give away our breeding stock & buy in when needed, relieving the stress of feeding & care. These "rolling" projects go on empowering vulnerable families with food and income—ideal help for the frail.

Education

We sponsored 49 high school students during 2024/25 – 25 girls and 24 boys—some then left school having been supported through their final exams. Normally we welcomed newly qualified young students onto the programme in September, but fees tripled during the year, boarding & uniform costs skyrocketed but we still managed to add 15 enthusiastic teens to the programme. However, the way forward was unclear, as the country's General Election brought in a new government that had promised education reform.

"Open Hand" keeps on giving ...

All through 2025, we continued to help the vulnerable with Food Tokens, Cash-for-Work Scheme and crisis support – often emergency hospital treatment or transport. Each month we hosted our popular Elderlies' Luncheons serving about 40 frail older folk with nutritious food, and a valued chance to sing, dance, socialise & chat – a generation often on the periphery of society.

We continued to grow moringa, and process it into a valuable food supplement for the malnourished, gave baby formula to infants at risk, and provided sleeping mats and blankets for the most vulnerable.

Thousands celebrated Christmas 2025 with gifts....



What would have been a bleak Christmas for so many in rural Malawi was transformed by the kindness of Aid Africa's amazing supporters.

On Christmas Eve 2025, despite the rain, we were able to provide 450 vulnerable families with Christmas gifts – bundles of skin & laundry soap, soya packs & maize, providing 10 carb & protein-rich meals for each to help them celebrate the season. Villagers were delighted that they would have food for Christmas Day because of this distribution.

Such a blessing for thousands, and they also received tree seedlings to further benefit their family.

And finally, a very special celebration....

For 20 years Aid Africa has been serving the most vulnerable in rural Malawi! Inspired by others, Dave & Lynda—an ordinary middle-aged couple with no relevant qualifications nor agricultural experience visited rural Africa and heard that many in Malawi were eating grass & tree bark due to a disastrous maize harvest. They visited, and Aid Africa was born in 2005. From lowly beginnings – a rented compound, an office converted from a chicken-coop and 2 part-time staff – Open Hand Projects (Aid Africa) has blossomed into a respected local Centre, helping thousands.

The result? Millions of meals given out, many thousands provided with safe water, hundreds of teens educated, villagers trained, thousands of trees planted, dozens of babies saved by goats milk & formula, Community Centres, houses, roofs, toilets & bridges built.....



During 2025 we:

- Provided **maize for over 10,000 meals**
- Supplied **1,320 soya meals**
- Distributed **Christmas Gifts to 450 households**, of 2 soaps, plus 10 carb/protein-rich meals (4,500 meals)
- Funded **63 High School students** over the year

Community Construction

- Built a **Community Hall** in Phodogoma Village
- Constructed **210 household toilets**
- Resurfaced **2 community bridges**
- Rebuilt a **house** for a vulnerable family
- Replaced **9 thatched roofs** & provided **6,000 mts of plastic sheeting**—for roofing
- Repaired **3 borehole pumps**— safe water to 7,000 people

Agriculture

- Equipped **100 irrigation veg projects**
- Supplied **cassava cuttings** to 1,150 households
- Provided **sweet potato vines** to 650 families
- Issued **young fruit trees** to 100 households
- Distributed thousands of mixed **tree seedlings**
- Gave out **80 chickens** to 35 ultra-vulnerable families

Helping the one...

- Provided **baby formula** for vulnerable infants
- Supplied **sleeping mats & bedding** to over 50 families
- Empowered 281 households on our **Cash-for-work scheme**



AID AFRICA

TRUSTEES REPORT FOR THE YEAR ENDING 31st OCTOBER 2025 (CONTINUED)

Statement of trustees' responsibility

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charitable companies requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charitable company's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent; 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 accounting records which disclose with reasonable accuracy the financial position of the Trust. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditors

So far as the trustees are aware, there is no relevant audit information of which the auditors are unaware; and they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the trust's auditors are aware of that information.

This report has been prepared in accordance with Statement of Recommended Practice Accounting and Reporting by Charities (issued in March 2005).

This report was approved by the board and signed on its behalf.

(signed by David Mills)

David Mills Chairman

Date 30/04/2026

AID AFRICA - Charity No: 1116336
Accounts for the year ended 31 OCTOBER 2024

Respective responsibilities of Trustees and Examiner:

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the general directions given by the Charity Commissions under section 43(7)b of the Act, whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with my understanding of the 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 these records. It also includes the consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence 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 connection with my examination, no matter has come to my attention:

- 1) - that gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 41 of the Act; and
 - b) to prepare accounts which comply with the accounting records and accounting requirements of the Act, have not been met.

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

(signed by William Strong M.Sc.)

Fakenham
Norfolk
Date 04/05/26

Profit and Loss

Aid Africa

For the year ended 31 October 2026

	2026	2025	2024
Turnover			
Donations in memorium	305	-	-
Gift Aid tax receivable	-	4,379	7,300
Gift-aided donations - education	991	2,845	3,435
Gift-aided donations - general	5,233	19,073	22,033
Legacies & bequests	-	200	-
Other donations - not g/a - general	6,729	22,408	24,450
Small Gifts claimable under Gift Aid Scheme	52	195	475
Total Turnover	13,310	49,099	57,693
Cost of Sales			
Direct Malawi Project costs	378	972	14,323
Direct Malawi running costs	15,500	48,650	34,550
Total Cost of Sales	15,878	49,622	48,873
Gross Profit	(2,568)	(523)	8,820
Administrative Costs			
Charity - Bank Fees - international	102	374	272
Charity - Employers NI	-	580	1,392
Charity - Postage	-	446	424
Charity - Printing & Stationery	-	-	100
Charity - Salaries	-	7,928	19,187
Charity HSBC Bank charges	15	171	224
Total Administrative Costs	117	9,499	21,600
Operating Profit	(2,686)	(10,022)	(12,781)
Other Income			
Interest received	37	250	367
NIC employer rebate	-	580	1,392
Total Other Income	37	830	1,759
Profit on Ordinary Activities Before Taxation	(2,649)	(9,191)	(11,021)
Profit after Taxation	(2,649)	(9,191)	(11,021)

Balance Sheet

Aid Africa

As at 31 January 2026

	31 Jan 2026	31 Oct 2025	31 Oct 2024
Fixed Assets			
Tangible Assets			
Buildings	500.00	500.00	500.00
Total Tangible Assets	500.00	500.00	500.00
Total Fixed Assets	500.00	500.00	500.00
Current Assets			
Cash at bank and in hand			
BMM Deposit account	20,556.21	4,925.03	11,091.36
E Regular STO account	1,003.88	132.16	587.65
Main account	3,179.73	17,061.39	11,130.16
Total Cash at bank and in hand	24,739.82	22,118.58	22,809.17
Accounts Receivable	(400.00)	-	-
Cash in Malawi	305.00	305.00	305.00
Prepayments	-	5,469.50	14,513.00
Total Current Assets	24,644.82	27,893.08	37,627.17
Creditors: amounts falling due within one year			
Rounding	(0.14)	(0.14)	(0.14)
Wages control	-	-	542.77
Total Creditors: amounts falling due within one year	(0.14)	(0.14)	542.63
Net Current Assets (Liabilities)	24,644.96	27,893.22	37,084.54
Total Assets less Current Liabilities	25,144.96	28,393.22	37,584.54
Net Assets	25,144.96	28,393.22	37,584.54
Capital and Reserves			
Current Year Earnings	(3,248.26)	(9,191.32)	(11,021.04)
General unrestricted fund	28,393.22	37,584.54	48,605.58
Total Capital and Reserves	25,144.96	28,393.22	37,584.54

AID AFRICA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 OCTOBER 2025

1 ACCOUNTING POLICIES

1.1 ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain investments and include the results of the charity's operation which are described in the Trustees' Report and all of which are continuing. The accounts have been prepared in accordance with the Statement of Recommended Practice, ("SORP"), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

1.2 INCOMING RESOURCES

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 particular categories of income:-

- Voluntary income is received by way of donations and gifts and is recognised on receipt or accrued as income as soon as practical and prudent to do so. Income tax refunds due from income received under deduction of tax are credited in the same year as the relevant income.
- Income from charitable activities include fees receivable from donors and is credited in the same year as the relevant income.

1.3 RESOURCES EXPENDED

All expenditure is accounted for on an accrual basis and includes attributable VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

- Charitable activities include.
- Governance costs include those costs associated with meeting the constitutional statutory requirements of the charity and include independent examiner's fees.
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others on an estimated usage basis.

Accounts

Registered in England

Charity No 1116336

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

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Hilda Stoker

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Trustees Report on activities in Malawi during 2024

A year on from the Cyclone Freddy disaster and we were still picking up the pieces.... heavily damaged houses remained in need of repair, many households lost their toilets, and widespread hunger prevailed. The President announced a “State of Disaster” in March because of the hunger crisis, and annual maize harvest in April largely failed. In the second half of the year, as the land dried out and drought conditions took hold, irrigation became difficult and hunger grew again. Inflation soared and a fuel crisis almost crippled the country, limiting travel and inhibiting transport of project materials, but the work continued



Food Programme 2023/24



We provided maize — the staple diet — to 500 families over the three month “hunger period” from Christmas, giving approx. 125,000 meals overall, plus highly valued soap.

Agriculture

Because of the hunger, we urgently expanded our agricultural projects to get crops in the ground and food on the table, focusing on cassava, sweet potato and vegetables.

Irrigation Veg Project



Being a rural agricultural society, the climate rules! There’s only one season of rain annually at the beginning of the year, then the land deteriorates into the dry season; greenery dies, rain is rare and irrigation is the only option for this period.

So we’ve developed a rolling 6-month Irrigation Veg Project encouraging all-year planting of vegetables, providing training, watering cans, seeds, and monitoring by our staff, to another 70 families, then followed up with chemicals to protect & enhance crops. We re-introduced cassava this year as a more viable alternative to maize alongside other popular and nutritious veg.

Despite the drought-like conditions participants were able to feed their families, and sold the surplus to pay school fees & buy uniforms, iron sheets for roofing, fertilizer, tools & chemicals in preparation for the next crop. Most significantly, people have realised the importance of irrigation to combat hunger. The next phase began in November with 50 more families joining the programme.

Cassava

Cassava is a versatile root vegetable, durable, drought resistant and doesn’t need expensive fertilizer. It produces tubers that can be used in many ways — cooked as a vegetable, dried for future use, or milled to form the traditionally popular “nsima” the porridge-like staple diet — and the leaves are edible too! Generational dependence on maize has been challenging so we’ve encouraged the community mindset seems to be recognising the advantages of cassava as maize harvests repeatedly disappoint due to weather, leaving widespread hunger. We initially promoted cassava as part of the veg programme, and then issued to another 300 families in December, along with tree seeds.



Sweet Potato Project

Bundles of vines were distributed to hundreds of families, anticipating a crop of potatoes in about 3 months. The leaves are enjoyed as a vegetable, and the prolifically growing vines will be replanted after harvest — rapid multiplication!

Livestock “Pass-on” Projects

An ongoing plan for growth, monitored by our staff, with both chickens and pigs. 2 hens & a cockerel were given to 40 frail families. When the chickens reproduced, 2 hen chicks and a young cockerel were “passed on” to another needy family, on a rolling programme, 3 chicks at a time....

Likewise, female piglets have been given to assessed households, with a female from their first litter being “passed on” to another vulnerable family, and the pattern repeated.

Both projects give invaluable opportunities to provide food, and build a profitable breeding business by selling surplus stock, while growing the effects in the community.



Reforestation

Early in the year over 3,000 mixed tree seedlings were distributed, many with the Food Programme. During September thousands of plastic tubes were filled with soil, compost and husks ready to sow tree seeds in October or November depending on their germination period. We lost many to intense drought conditions, but still managed to produce 1,133 seedlings of 6 different varieties, for firewood, fruit, nutrition, green manure, & timber, distributed in December.

Water

Borehole Pump Repair—restoring safe water to about 14,500 people.

The destructive consequences of Cyclone Freddy were vast & visual, but one of the less obvious victims was the tapped water supply — so many pipes had been broken or lost and most hadn’t yet been replaced. Consequently, borehole pumps were again the most dependable source of safe water — until they failed!

A broken borehole pump in rural Malawi is a disaster for the whole area. Stressed water supply brings all sorts of problems to villagers apart from the obvious shortage for drinking, cooking, and bathing. Having to walk to alternative sources many times each day is tiring and time consuming so children are late for school, fieldwork left, livestock ignored, and the general level of basic hygiene reduced.

So, education, health, and effective food production, are all at risk.

Our programme develops local responsibility for pump maintenance, ensuring long-term care into the future.

In April we identified 4 pumps in poor condition, leaving villagers desperate. A temporary repair helped to bring at least some clean water for the most vulnerable, but then we followed up with a full service, replacing all the broken and worn parts — to the delight of thousands throughout the remote areas! 1,368 households were served—approx 6,380 people.

During August, we repaired 6 more pumps serving 717 households, (estimated 4,568 people) including 1018 students at a school. Each pump had completely broken down, leaving thousands of villagers in trouble.

Water-borne disease is always a serious threat throughout this region but many had little choice but to use potentially polluted rivers or shallow wells — dangerous, and very challenging for the frail, elderly or sick, so these repairs changed lives!

Then in November, another 6 pumps were refurbished, despite a national fuel crisis, with scarcity restricting travel, transport of goods, & monitoring, but the work soon brought safe water, celebration & joy to 759 households (approx 3,530 people)

During 2024 safe water was restored to 2,844 households throughout the area —about 14,500 people.



Reconstruction

Community Housing

Most of the destroyed or damaged housing still resulted from last year's cyclone.

Fatima lived in one example — she and her 8 children stayed in part of their house, open to the elements, at risk of theft,

animals & violent abuse. We assessed, and found the damage too extensive to repair, so we carefully took the building apart to recycle as many materials as possible, then constructed a new house, buying in more bricks, timbers & iron sheets, and employed a building team to complete it.



Similarly, **Felesta**, elderly, caring for 3 orphans, was desperate for housing, hers had collapsed. She had no regular income but climbed the mountain for firewood to sell or laboured in other people's fields when she could find the work. To her credit she'd managed to keep the children in school but was unable to rebuild a home for them—so we helped!

We also repaired another 5 heavily damaged homes for vulnerable families coping with illness, disability, and age...

Further, we replaced 12 thatched roofs for vulnerable families at risk of sleeping in puddles - inside their houses! This involved engaging a team of craftsmen, removing what was left of the former structure, replacing timbers and bamboos, lining with plastic sheeting, then covering and securing with roofing thatch. Means a family can rest safe & dry, without fear of leaks, soaked bedding, and ruined possessions.

Sanitation - Community Toilets

During July, Malawi declared the end of the country's worst cholera outbreak in living memory, which began in March 2022 and killed nearly 2,000 people. However, health experts were concerned that it could return if the country didn't improve sanitation. Many still had no private facilities, so in March and April we built 60 household toilets, and then in July – August another 100 more. They're simple structures, hand-dug 3m-deep pits, secure with a solid floor, and a bamboo-framed shelter lined with plastic sheeting, covered in grass provided by the beneficiary as their contribution. Despite their apparent frailty they should last for years—a valued alternative to using the open fields for their toileting needs, with all the environmental hazards, health risks, & lack of privacy involved.

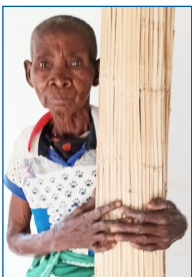


Education

We had 65 students on our education programme, then Form 4 left after taking final exams in June. Adding new students, we supplied sani-packs to all our girls enabling them to stay in school during their monthly period.

Our site

Agriculture - Our pig herd increased, and we began the Pig "Pass-On" Project in the community in April. We planted more food crops to feed the pigs well, alongside fruit & vegetables for vulnerable folk locally. Leaves from our moringa trees were washed, dried and milled into a valuable nutrient-packed food supplement for the frail.



"Help" Projects—Each month 2 Elderlies Luncheons were held, baby formula was given out to vulnerable infants at risk, plus Food Tokens for the frail, emergency funds for crisis situations, and opportunities of "Cash-for-Work" for the more able-bodied to provide for their own families. Alongside we distributed dozens of sleeping mats (left), gave out plastic sheeting for roofing, knitted blankets, kids' jumpers & hats, clothing & glasses.

AID AFRICA

TRUSTEES REPORT FOR THE YEAR ENDING 31st OCTOBER 2024 (CONTINUED)

Statement of trustees' responsibility

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charitable companies requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charitable company's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent; 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 accounting records which disclose with reasonable accuracy the financial position of the Trust. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditors

So far as the trustees are aware, there is no relevant audit information of which the auditors are unaware; and they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the trust's auditors are aware of that information.

This report has been prepared in accordance with Statement of Recommended Practice Accounting and Reporting by Charities (issued in March 2005).

This report was approved by the board and signed on its behalf.

(signed by David Mills)

David Mills Chairman

Date 27/07/2025

AID AFRICA - Charity No: 1116336
Accounts for the year ended 31 OCTOBER 2024

Respective responsibilities of Trustees and Examiner:

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the general directions given by the Charity Commissions under section 43(7)b of the Act, whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with my understanding of the 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 these records. It also includes the consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence 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 connection with my examination, no matter has come to my attention:

- 1) - that gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 41 of the Act; and
 - b) to prepare accounts which comply with the accounting records and accounting requirements of the Act, have not been met.

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

(signed by William Strong M.Sc.)

Fakenham
Norfolk
Date 27/07/2025

Profit and Loss

Aid Africa

For the year ended 31 October 2024

	2024	2023
Turnover		
Donations in memorium	-	1,924
Gift Aid tax receivable	7,300	5,000
Gift-aided donations - education	3,435	3,385
Gift-aided donations - general	22,033	21,702
Other donations - not g/a - general	24,450	18,542
Small Gifts claimable under Gift Aid Scheme	475	293
Total Turnover	57,693	50,845
Cost of Sales		
Direct Malawi Project costs	14,323	9,995
Direct Malawi running costs	34,550	55,966
Total Cost of Sales	48,873	65,961
Gross Profit	8,820	(15,116)
Administrative Costs		
Charity - Bank Fees - international	272	374
Charity - Employers NI	1,392	1,342
Charity - Postage	424	633
Charity - Printing & Stationery	100	-
Charity - Salaries	19,187	18,016
Charity - Travel - International	-	1,069
Charity HSBC Bank charges	224	234
Total Administrative Costs	21,600	21,669
Operating Profit	(12,781)	(36,785)
Other Income		
Interest received	367	532
NIC employer rebate	1,392	1,342
Total Other Income	1,759	1,875
Profit on Ordinary Activities Before Taxation	(11,021)	(34,910)
Profit after Taxation	(11,021)	(34,910)

Balance Sheet

Aid Africa

As at 31 October 2024

	31 Oct 2024	31 Oct 2023
Fixed Assets		
Tangible Assets		
Buildings	500.00	500.00
Total Tangible Assets	500.00	500.00
Total Fixed Assets	500.00	500.00
Current Assets		
Cash at bank and in hand		
BMM Deposit account	11,091.36	27,093.66
E Regular STO account	587.65	1,085.01
Main account	11,130.16	12,981.94
Total Cash at bank and in hand	22,809.17	41,160.61
Accounts Receivable	-	(50.00)
Cash in Malawi	305.00	305.00
Prepayments	14,513.00	7,213.00
Total Current Assets	37,627.17	48,628.61
Creditors: amounts falling due within one year		
Rounding	(0.14)	(0.14)
Wages control	542.77	523.17
Total Creditors: amounts falling due within one year	542.63	523.03
Net Current Assets (Liabilities)	37,084.54	48,105.58
Total Assets less Current Liabilities	37,584.54	48,605.58
Net Assets	37,584.54	48,605.58
Capital and Reserves		
Current Year Earnings	(11,021.04)	(34,909.88)
General unrestricted fund	48,605.58	83,515.46
Total Capital and Reserves	37,584.54	48,605.58

AID AFRICA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 OCTOBER 2024

1 ACCOUNTING POLICIES

1.1 ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain investments and include the results of the charity's operation which are described in the Trustees' Report and all of which are continuing. The accounts have been prepared in accordance with the Statement of Recommended Practice, ("SORP"), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

1.2 INCOMING RESOURCES

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 particular categories of income:-

- Voluntary income is received by way of donations and gifts and is recognised on receipt or accrued as income as soon as practical and prudent to do so. Income tax refunds due from income received under deduction of tax are credited in the same year as the relevant income.
- Income from charitable activities include fees receivable from donors and is credited in the same year as the relevant income.

1.3 RESOURCES EXPENDED

All expenditure is accounted for on an accrual basis and includes attributable VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

- Charitable activities include.
- Governance costs include those costs associated with meeting the constitutional statutory requirements of the charity and include independent examiner's fees.
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others on an estimated usage basis.

AID AFRICA (OPEN HAND PROJECTS)

England & Wales - Charity number 1116336

Accounts

Registered in England

Charity No 1116336

**AID AFRICA FOR THE YEAR ENDED 31 OCTOBER 2023
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**AID AFRICA TRUSTEES REPORT
CONTENTS**

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**AID AFRICA
TRUSTEES' REPORT
FOR THE YEAR ENDED 31st OCTOBER 2023**

The Trustees present their report together with the financial statements for the year ending 31st October 2023

The financial statements have been prepared in accordance with the accounting policies and comply with the Charities Trust Deed and the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and applicable law.

Trustees at the date of this report

David Mills (Technical Director - Malawi) – Chairman

Lynda Mills (Project Director – Malawi)

Jenny Palmer (Deputy Chair) – Treasurer

Simone Hume

Hilda Stoker

Address

PO Box 103

Fakenham

Norfolk

NR21 1BF

Email

info@aid-africa.com

Web Site

www.aid-africa.com

Other Advisors

Bankers

HSBC, Cromer, Norfolk

Accountant

Keith Colman – Fakenham Norfolk

Independent Examiner

Dr D P Ainsworth PhD. – Fakenham, Norfolk

**AID AFRICA/OPEN HAND PROJECTS
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2023**

Structure, Governance and Management

Aid Africa is a registered charity constituted and governed by a Trust Deed dated 15th September 2006.

Trustees are elected by the governing body i.e. the current Trustees.

In the UK, meetings of the Trustees are held throughout the year.

The Trustees receive reports on the work of the charity and progress made.

Decisions are made by the Trustees who also seek to ensure that the legal requirements of the Charity Commission and other regulatory bodies are carried out.

In Malawi, the charity employs local Malawians who are involved in the day to day running of the base in Chiringa. Their work is overseen by David & Lynda Mills during their visits to Malawi, and by Les and Kathie Craske, who live in Malawi, and Trustees. Additionally, when they are back in the UK, David and Lynda Mills maintain regular contact with the Crasques and the local OHP workforce by telephone, text and e-mail.

Open Hand Projects (OHP) is an organisation registered with the Malawi Government and wholly funded and supported by Aid Africa and is therefore the organisation that Aid Africa works through in Malawi.

Objectives and Activities

The governing document describes the objects of the charity as being "To relieve poverty and sickness, in particular but not exclusively in Malawi, by supplying resources and advice for agricultural projects"

The charity was established with a vision to help to alleviate some of the needs of the most vulnerable in the rural areas of Malawi, and seeks to encourage self-sufficiency within the local communities and discourage dependence, with a robust safeguarding policy in place.

Our aim is to encourage, empower, and benefit individuals, households and community groups, in food security, nutrition, education, training, re-forestation and water security.

We seek to encourage the spirit of giving and acceptance of all, especially those AIDS affected. In all this the Trustees have had regard to the guidance issued by the Charity Commission on Public Benefit.

Volunteers play a very significant role in the life of the charity here in the UK, with fund raising and with administration. A number have visited Malawi at their own expense. The charity is indebted to these hard working people.

Overview of 2023:

2023 was shaped by the deadly Tropical Cyclone Freddy which ripped through southern Malawi mid-March devastating vast areas. Hundreds died, thousands were displaced and whole villages lost. Life would never be the same for so many. Hunger increased and featured heavily throughout the year, as crops and fields had been lost in the storms, but more challenges followed with a sudden and dramatic 44% currency devaluation in November, sending prices soaring, pushing food and other basic necessities beyond the reach of many.

Tropical Cyclone Freddy

For 72 hours fierce winds up to 165 mph and torrential rain, ripped off roofs, demolished houses, flooded engorged rivers breaking apart roads and bridges, closed schools, and cut electrical supplies, leaving more than 600 dead, over 500 missing, 1,000s injured and more still at risk of floods & mudslides. The World Meteorological Org. declared it to be one of the strongest and longest-lasting storms ever recorded.

Our adjacent area was devastated. Whole houses were taken by mud, water & huge rocks, or now stood immersed in sand up to 5ft. Previously known for its verdant crops, rare good soil, backed by a coveted irrigation scheme, most land was now ruined & uncultivable. A Health Centre was swept away and one village, famous for its sweet potato harvest had gone completely, no-one survived.

Thousands sheltered in make-shift camps in schools & church buildings, hungry, with collapsed houses and destroyed crops. In our local area, 59 died—mostly children trapped in mud, unable to escape the water—another 217 were missing.

We were able to respond immediately to emergency needs—plastic sheeting, water containers, food, mosquito nets and bedding, then we moved into reconstruction



Reconstruction—Community Housing



Many of the most vulnerable were left powerless as their homes were damaged or destroyed by the high winds & rain. Their belongings were broken or swept away in floods, and what was left of their houses left open to the elements, foraging livestock, and at risk of theft or violence. Families were divided & malaria increased as mosquito nets were lost or could no longer be shared in split households.

We built 2 houses, and repaired major damage on another 46 where walls had fallen, recycling materials where possible, bringing safety and security to hundreds.

Sanitation—100 units



Malawi was in the middle of the worst cholera crisis in living memory, so safe water and effective sanitation were vitally important. But the cyclone destroyed not only houses but many outside toilets, demolishing shelters and filling pits with debris. This destruction left villagers no alternative but to use open fields, with risk of disease, and no privacy.

So we constructed 100 household facilities, simple toilets—built over a hand-dug, extra deep pit (3 mtr) with a bamboo framed, plastic-lined shelter giving dignity. Each unit should last for several years, with some of the shelters replaced with a brick structure by the beneficiary in due course. Working in partnership with the community, each family contributed to the project by providing grass for walls and roof. 64% of these vulnerable households were led by the elderly, 11% had AIDS-affected members, 5% living with disabilities, 4% caring for orphans, and 16% regarded as ultra-vulnerable

Public Toilets

In two locations, because of future flood risk, we built sturdy public toilets alongside the Community Centres we'd built in the past. These robust units are built over deep, brick-lined pits, constructed of brick with an iron roof, and expected to be in use for many years to come. They'll be used by over 100 local villagers plus a similar number of children in the nursery schools.

Roofs

We constructed 17 thatched roofs on houses whose roofs had collapsed, as part of our ongoing roofing project, but also provided thousands of metres of plastic sheeting to those able to repair their own. Timbers, damaged by termites, were also replaced in the roof of Namata Community Centre, which we built in 2018.

Bridges



We originally planned to resurface 2 small bridges, one was successfully done, but the 2nd in Nansanya Village was drastically damaged by the cyclone. Floodwater surged down from the mountain, overran the bridge & carved out its own course disconnecting it from the banks, leaving the road impassable for vehicles & dangerous for pedestrians. This was an important access route for villagers and the hundreds of children who crossed daily on the way to school.



After the floods abated, we began work. The old piers were demolished, new foundations dug, & sturdy stonework provided a wider entry to funnel more water through faster. Huge poles crossed the gully, topped with treated timbers and the new bridge was finished.

Villagers had provided sand for the build as their contribution and then carried tons of rock to fill in the huge holes at both approaches to the bridge, gouged out by the raging water.

Borehole Pump Repair

In April, during the immediate aftermath of the cyclone, we repaired 7 borehole pumps, restoring safe local water to 889 households (about 3,900 people) after training the local committees to set financial systems in place to become responsible for their own water source in the future.



By September we'd identified another 12 broken pumps in strategic locations in the worst-affected areas, the repair of which would help thousands as the country continued to struggle with the effects of the cyclone disaster. These were in densely populated, heavily damaged areas where many homes, lives and livelihoods had been lost, and pipes on the tapped system destroyed. Villagers were desperate, so even though all the pumps had failed, during assessment we managed to repair most temporarily for at least some water supply. The scheduled maintenance and repairs restored safe water to 6,228 households—about 26,000 people—plus 2,522 schoolchildren.

By November another 6 broken pumps were causing severe congestion and queues, forcing the elderly, sick and frail to use potentially contaminated water from "shallow wells"—hand-dug holes, scooping unsafe water in buckets—dangerous to health. Despite forex & currency devaluation challenges, we managed to locate the right parts and complete the project, so thousands of villagers celebrated Christmas without the constant stress of water collection. Over 700 user households benefitted—about 3,900 people now had safe water close-by. Village Chiefs, water & development committees, even the local MP, expressed thanks for the work done, but it was especially appreciated by the particularly vulnerable, elderly, sick and frail. Our thanks to Wilmslow Wells for Africa for partnering with us to fund 25 pump repairs during 2023.

Hunger— Food Programme 2022/23

Amid hunger, at the end of January & February 2023, we distributed the last of our maize (enough for 80 meals each month), & soap, to 450 families in 2 areas, aiming to carry almost 2,000 people through to the next maize harvest. Just weeks later the cyclone destroyed most of that annual harvest as it stood in the fields leading to widespread hunger all year.

Food Programme 2023/24

Recognising the impending threat to life as hunger escalated later in the year, at the end of May we bought in fresh maize—mostly from Mozambique, so as not to deplete local supplies. Our team located and transported 660 bags (33 tonnes) of grain onto site, where it was solar-dried to avoid deterioration & mould, then each of the 33,000 kgs was hand-winnowed to check for quality, weighed into special grain bags that control weevils without chemical treatment, and stacked in our storerooms. Maize prices soared because of shortage and we had to pay double the price of the previous year, but we expected this should provide upwards of 125,000 meals, and likely save lives.



Over the year, hunger rose to dangerous levels, with the most vulnerable at highest risk. So just before Christmas, as the situation became acute, we released a third of our maize to 500 households (about 2,500 people), along with skin & laundry soap to help with health and hygiene. This maize—the staple diet—provided 80 adult meals to each family, enabling them to celebrate the festive season, and beyond.

It was the first of 3 distributions that took place over the following months to help villagers survive till the next annual harvest.

Agri Projects—Growing Food

Throughout the year people were still feeling the effects of the cyclone—hunger was widespread as a result—so one of our priorities was getting crops in the ground and food on the table. To this end we introduced 3 simple food-producing projects—irrigation vegetable planting, sweet potato vines' distribution, and a pass-on chicken project.

Irrigation Veg Project

Before, much of the local thinking revolved around single harvests because of water shortages, but we've been encouraging continuous growth by providing watering cans as well as seeds, backed up with pesticides. Tomatoes are most popular, but also mustard, (*a popular green vegetable*), onions, and cabbage.



Training for IVP Programme



Sweet Potato field

Sweet Potato Project

We're particularly excited by this project as it provides both carbs (potatoes) and protein (leaves), and from planting to harvest is just 3 months. In addition, the vines grow prolifically and can be thinned and replanted to multiply yield.

Chicken “Pass-on” Project

A gradually growing project that has potential to provide hundreds of vulnerable families with eggs and meat, especially suited to the elderly and frail who struggle to dig fields. Each household received 2 young hens & a cockerel, and when they bred, they “passed-on” 1 cockerel and 2 hen chicks to another needy family, monitored by our staff. They report that the chickens are valued and well cared for and the pass-ons are regular and registered. Already hundreds of chicks have been born and the vulnerable owners are reporting they're delighted to have been able to enhance their family's diet and buy food and other items from selling some surplus stock.

But beyond that, it's exciting that mindsets are changing, many beginning to appreciate that there are things they can do for themselves “thinking outside the box”, giving hope for the future.

Reforestation

From about October we began sowing tree seeds into prepared plastic tubes ready for planting out in January with the rains. Over 3,000 tree seedlings were grown for distribution to individuals and groups—moringa for nutrition, different sorts for timber, firewood, green manure, animal fodder, and several fruits. Chiringa Youth Club requested tubes & seeds to raise trees to plant on the mountain to help prevent more climate damage to the community. We provided what they needed and will continue to encourage them. Established moringa groves still feed the vulnerable, though no longer need monitoring.

Education

We had 60 vulnerable young people on our education programme early in the year, based at 2 local secondary schools, plus 1 afternoon scholar. All school, boarding and mock exam fees were paid and exams taken.

But by September and the new academic year, with so many incomes lost through the poor harvest and cyclone-destroyed fields, there were even more vulnerable children clamouring for help with their schooling costs. So we brought 37 more onto our Education Programme, now having 65 students—32 boys and 33 girls—all up to date with school fees, boarding, uniforms & exam costs, and our girls received washable sani-packs to help them stay in school, confident and comfortable all month.

Open Hand Projects' Centre

Our pig herd is growing & healthy, litters are being born, and extra food is being grown on site.

Our Elderlies Luncheons happen twice a month—each time 30 elderly folk enjoy a nutritious meal and happy social time.

The dramatic 44% currency devaluation in November hit everyone hard and left the poorest even more vulnerable, so we continued to give out baby formula for the most acutely malnourished infants, emergency funds for crisis situations, Food Tokens for the hungry, site-produced moringa food supplement, vegetables, and offering opportunities for “Cash-for-Work” for the more able-bodied so they could provide income for their families..

Additionally, practical goods issued from our Reception Area included sleeping mats, blankets, mosquito nets, plastic sheeting for roofing, and glasses to help sight.



AID AFRICA/Open Hand Projects 2023 stats:

During 2023 we:-

- **Provided over 150,000 maize meals**
- **Gave out 2,800 bars of soap**
- **Built 2 houses**
- **Did major repairs on 46 houses**
- **Built 100 family toilets**
- **Constructed 2 public toilets used by hundreds**
- **Replaced a Community Centre roof**
- **Replaced 17 thatched roofs, & gave out 3,630 mtrs of plastic sheeting**
- **Rebuilt one vehicular bridge and resurfaced another**
- **Repaired 25 borehole pumps, restoring safe water to over 36,000 people**
- **Equipped 90 irrigation veg projects**
- **Empowered 30 Chicken pass-on projects resulting in hundreds of chicks**
- **Provided vines for 324 sweet potato projects**
- **Support 65 teens on our Education Programme, giving sani-packs to our girls**
- **Supplied 50 mosquito nets, & 30 sleeping mats to vulnerable households**
- **Provided over 4,000 tree seedlings early in the year, then produced another 3,000 seedlings for timber, fruit, nutrition and green manure by December**



AID AFRICA

TRUSTEES REPORT FOR THE YEAR ENDING 31st OCTOBER 2023 (CONTINUED)

Statement of trustees' responsibility

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charitable companies requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charitable company's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent; 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 accounting records which disclose with reasonable accuracy the financial position of the Trust. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditors

So far as the trustees are aware, there is no relevant audit information of which the auditors are unaware; and they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the trust's auditors are aware of that information.

This report has been prepared in accordance with Statement of Recommended Practice Accounting and Reporting by Charities (issued in March 2005).

This report was approved by the board and signed on its behalf.

(signed by David Mills)

David Mills Chairman

Date 28/06/2024

AID AFRICA - Charity No: 1116336
Accounts for the year ended 31 OCTOBER 2023

Respective responsibilities of Trustees and Examiner:

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the general directions given by the Charity Commissions under section 43(7)b of the Act, whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with my understanding of the 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 these records. It also includes the consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence 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 connection with my examination, no matter has come to my attention:

- 1) - that gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 41 of the Act; and
 - b) to prepare accounts which comply with the accounting records and accounting requirements of the Act, have not been met.

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

(signed by Dr D P Ainsworth)

Dr D P Ainsworth

Fakenham

Norfolk

Date 02/07/2024

Profit and Loss

Aid Africa

For the year ended 31 October 2023

	2023	2022
Turnover		
Donations in memorium	1,924	-
Gift Aid tax receivable	-	4,899
Gift-aided donations - education	3,385	2,360
Gift-aided donations - general	21,702	14,926
Legacies & bequests	-	70,000
Other donations - not g/a - general	18,542	16,751
Shop sales	-	16,301
Small Gifts claimable under Gift Aid Scheme	293	1,029
Total Turnover	45,845	126,267
Cost of Sales		
Direct Malawi Project costs	9,995	6,226
Direct Malawi running costs	55,966	58,500
Total Cost of Sales	65,961	64,726
Gross Profit	(20,116)	61,541
Administrative Costs		
Charity - Bank Fees - International	374	340
Charity - Employers NI	1,342	1,049
Charity - Postage	633	594
Charity - Salaries	18,016	16,216
Charity - Telephone & Internet	-	50
Charity - Travel - International	1,069	50
Charity HSBC Bank charges	234	268
Governance - trustee training	-	-
Shop - Card charges	-	114
Shop - Insurance	-	348
Shop - Light, Heating & telephone	-	1,962
Shop - miscellaneous expenses	-	375
Shop - Rates and water rates	-	329
Shop - Rent	-	6,042
Shop - Repairs Expenses	-	1,786
Shop - staff welfare	-	26
Total Administrative Costs	21,669	29,548
Operating Profit	(41,785)	31,993
Other Income		
Furlough CJRS Grant	-	-
Government Covid-19 Grant	-	-
Interest received	532	39
NIC employer rebate	1,342	1,049
Total Other Income	1,875	1,088
Profit on Ordinary Activities Before Taxation	(39,910)	33,081
Profit after Taxation	(39,910)	33,081

Balance Sheet

Aid Africa

As at 31 October 2023

	31 Oct 2023	31 Oct 2022	31 Oct 2021
Fixed Assets			
Tangible Assets			
Buildings	500.00	500.00	500.00
Total Tangible Assets	500.00	500.00	500.00
Total Fixed Assets	500.00	500.00	500.00
Current Assets			
Cash at bank and in hand			
BMM Deposit account	27,093.66	69,699.23	25,529.68
E Regular STO account	1,085.01	911.11	419.44
Main account	12,981.94	10,167.15	16,350.30
Total Cash at bank and in hand	41,160.61	80,777.49	42,299.42
Accounts Receivable	(50.00)	-	506.18
Cash in Malawi	305.00	305.00	305.00
Prepayments	2,213.00	2,213.00	7,104.00
Total Current Assets	43,628.61	83,295.49	50,214.60
Creditors: amounts falling due within one year			
Rounding	(0.14)	(0.14)	-
Wages control	523.17	280.17	280.19
Total Creditors: amounts falling due within one year	523.03	280.03	280.19
Net Current Assets (Liabilities)	43,105.58	83,015.46	49,934.41
Total Assets less Current Liabilities	43,605.58	83,515.46	50,434.41
Net Assets	43,605.58	83,515.46	50,434.41
Capital and Reserves			
Current Year Earnings	(39,909.88)	33,081.05	14,170.53
General unrestricted fund	83,515.46	50,434.41	36,263.88
Total Capital and Reserves	43,605.58	83,515.46	50,434.41

AID AFRICA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 OCTOBER 2023

1 ACCOUNTING POLICIES

1.1 ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain investments and include the results of the charity's operation which are described in the Trustees' Report and all of which are continuing. The accounts have been prepared in accordance with the Statement of Recommended Practice, ("SORP"), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

1.2 INCOMING RESOURCES

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 particular categories of income:-

- Voluntary income is received by way of donations and gifts and is recognised on receipt or accrued as income as soon as practical and prudent to do so. Income tax refunds due from income received under deduction of tax are credited in the same year as the relevant income.
- Income from charitable activities include fees receivable from donors and is credited in the same year as the relevant income.

1.3 RESOURCES EXPENDED

All expenditure is accounted for on an accrual basis and includes attributable VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

- Charitable activities include.
- Governance costs include those costs associated with meeting the constitutional statutory requirements of the charity and include independent examiner's fees.
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others on an estimated usage basis.

Accounts

Registered in England
Charity No 1116336

AID AFRICA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

AID AFRICA TRUSTEES REPORT

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AID AFRICA
TRUSTEES' REPORT
FOR THE YEAR ENDED 31st OCTOBER 2022

The Trustees present their report together with the financial statements for the year ending 31st October 2022

The financial statements have been prepared in accordance with the accounting policies and comply with the Charities Trust Deed and the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and applicable law.

Trustees at the date of this report

David Mills (Technical Director - Malawi) – Chairman

Lynda Mills (Project Director – Malawi)

Jenny Palmer (Deputy Chair) – Treasurer

Simone Hume

Hilda Stoker

Address

P O Box 103

Fakenham

Norfolk

NR21 1BF

Other Advisors

Bankers

HSBC, Cromer, Norfolk

Accountant

Keith Colman – Fakenham Norfolk

Independent Examiner

Dr D P Ainsworth PhD. – Fakenham, Norfolk

AID AFRICA/OPEN HAND PROJECTS
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2022

Structure, Governance and Management

Aid Africa is a registered charity constituted and governed by a Trust Deed dated 15th September 2006.

Trustees are elected by the governing body i.e. the current Trustees.

In the UK, meetings of the Trustees have been held throughout the year, at the AGM new Trustees were appointed, further discussions were held via email due to the Coronavirus restrictions.

They receive reports on the work of the charity and progress made. Decisions are made by the Trustees who also seek to ensure that the legal requirements of the Charity Commission and other regulatory bodies are carried out.

The charity's shop in Holt is managed and staffed by volunteers under the oversight of Mrs Jacqui Cross and Mrs Jenny Palmer.

In Malawi, the charity employs local Malawians who are involved in the day to day running of the base in Chiringa. Their work is overseen by David & Lynda Mills during their visits to Malawi, and by Les and Kathie Craske, who live in Malawi, and Trustees. Additionally, when they are back in the UK, David and Lynda Mills maintain regular contact with the Crasques and the local OHP workforce by telephone, text and e-mail.

Objectives and Activities

The governing document describes the objectives of the charity as being "To relieve poverty and sickness, in particular but not exclusively in Malawi, by supplying resources and advice for agricultural projects"

The charity was established with a vision to help to alleviate some of the needs of the most vulnerable in the rural areas of Malawi, and seeks to encourage self-sufficiency within the local communities and discourage dependence, with a robust safeguarding policy in place.

Our aim is to encourage, empower, and benefit individuals, households and community groups, in food security, nutrition, education, training, re-forestation and water security.

We seek to encourage the spirit of giving and acceptance of all, especially those AIDS affected. In all this the Trustees have had regard to the guidance issued by the Charity Commission on Public Benefit.

Volunteers play a very significant role in the life of the charity here in the UK, in the shop, with fund raising and with administration. A number have visited Malawi at their own expense. The charity is indebted to these hard working people.

Aid Africa/Open Hand Projects

A double-headed snake under the table, scorpion in the shower, ants in the kettle, flies in the fridge.... Malawi has diverse wildlife, but perhaps not as exotic as the usual African lions and zebra! The world of nature blends seamlessly into the lives of all in the rural areas—the climate affects everything...

Cyclone Chaos...

And the climate was a significant factor this year. In January, amid challenges of covid, Cyclone Ana roared through our area bringing high winds and heavy rains, many homes and outbuildings were destroyed, roofs ripped off and crops flattened in the fields.

Malawi declared a national disaster as more than 30 people died, 800,000 were affected, with infrastructure and power supplies significantly damaged.

We gave out emergency supplies, then began building reconstruction, but in mid-March another cyclone—Gombe—devastated the area again, flooding low areas and leaving many more homeless. So disaster mitigation shaped our plans.....

Reconstruction in the Community

We repaired a Community Centre we'd built back in 2016, heavily damaged by the storms. As soon as the floods had gone, we raised the floor against future flood damage and replaced the roof, bringing it back to the highly popular, fully functioning heart of the village, continuing to host a variety of health, education and civic events locally and safely.

Housing

Throughout the community there was devastation of many homes lost in the cyclones—we built 5 complete replacements for ultra-vulnerable families, several struggling with disabilities, others frail and AIDS-affected. We also renovated another for an elderly woman with 4 orphaned grandchildren, and provided labour to re-construct 2 more where the materials could be recycled.

Roofing

We provided 85 rolls of plastic sheeting to help restore hundreds of roofs, and replaced 11 complete roofs in traditional thatch for vulnerable families whose roofing had collapsed

Sanitation

Another local concern was the destruction of family toilets and the fear of disease as a result of poor sanitation. Many fragile units had collapsed in the lower lands prone to flooding, so we built a sturdy, public facility that would serve 40 local households—about 150 people, plus all the children in the nursery school—for many years to come.

But it didn't stop there—the storms also destroyed toilets on the higher ground, so we built 50 emergency family toilets, basic in design, but invaluable for those unable to rebuild their own.

Michesi Primary is a popular local rural school with 910 pupils aged between 6-17 years of age, 56% girls—and 28 staff, drawing children from 11 villages. It has many challenges, but the most pressing one was the lack of toilet facilities. There was just one small block functioning, with 2 pit-latrines, for all 938 learners and staff. This of course brought challenges to health, a polluted environment, and importantly, the loss of education for the 289 girls of menstruating age, absenting themselves from school several days each month because there were no washroom facilities for them to change in.



Parents and the local community had tried to help in the past, but the buildings collapsed so a sturdy new toilet block for girls was planned, with a washroom.....

A huge pit was hand-dug, 6m long and 4m deep, then lined with bricks and the floor slab concreted over the top. The building took shape—internal walls were put in place, door frames fitted, walls plastered and floors laid. Timbers were erected to support the roof and iron sheets added. The building was painted, doors hung, fitted with locks for privacy and the modesty wall built. Responsibility for the building was passed to the governing board



Cathren, 42 years old, struggles with serious physical disability, while caring for her 4 children. Her house collapsed in the cyclones, and she had no income nor resources to replace it. We were able to help and within a few months, Cathren had the keys to her new home (below)



Hunger—Food Programme 2021/22

At the end of January and February, we gave away the rest of the 26,500 kgs of maize bought the previous year, to 260 vulnerable households in Chiringa, plus another 60 in Zomba, 50 miles away. Each family was given enough maize for 100 meals each month, plus dried soya & soap. This was the height of the hunger period, and the food would help get them through to the next maize harvest. In total, the Food Programme distributed the maize basis for over **100,000 meals** during the three-month period.



Hunger continued

However, just months later, people were hungry again. Due to the cyclones, flooding, and heavy rains, the maize cobs weren't able to ripen and mature, so the annual maize harvest was poor and grain soon ran out. Then the currency was devalued by 25%, and the prices soared.

So we extended both our Food Token programme, and Cash-for-Work Scheme, still grew and gave away fresh vegetables, and re-introduced luncheons for the elderly after covid....

Food Programme 2022/3

In June, in preparation for December 2022, we set out to buy in maize, but it was an urgent race to locate enough at a reasonable price. We didn't want to deplete the limited stocks in our immediate area so we had to transport from Mozambique.

We eventually managed to find 30 tonnes—which was processed, dried, weighed and packed in special grain bags to prevent weevil damage, then stored for distribution during the "hunger period" later in the year.

It was regularly monitored to check for any form of deterioration. By November, some damage was noted so it was all emptied out, sorted, re-dried and repacked to keep it in the best possible condition. In the meantime market prices rose higher than we'd ever known and beyond what most could afford, leaving many struggling to find food with all reserves gone.



So in December, in time for the Christmas season, over 450 families (about 2,000 people at risk), in 2 districts, received soap and maize for about 80 meals. This was followed by identical distributions at the end of January and February, leading into the next maize harvest. Overall, we provided the maize basis for about **120,000 meals** at the hungriest time—Christmas 2022 and beyond....

Water—Borehole Pump repair

During January, we repaired **9 borehole pumps**, restoring safe water back to about **3,650 people**. Our new water strategy was well received. This scheme trains and empowers villagers to take responsibility for their own pump, by investing a small monthly tariff to pay for regular maintenance in the future. Once their commitment was confirmed, we repaired the pumps to enable each group to start with a clean slate, raised the cement aprons above flood level, and "locked" each into a multi-padlocked security cage to prevent parts' theft or damage.

Pumps Repaired: Khurune (42 households), Ling'weng'we 1 & 2 (175), Lomoliwa (131), Mureka (130), Mwanankhu (159), Namazambala 1 & 2 (140), Opelewa (65).

In September we repaired another 9 borehole pumps after the users' commitment to regular maintenance was confirmed, so another **1,652 households—over 7,500 people**—had new access to safe water.

Pumps Repaired: Bilison Village (350 households), Makhonja (185), Mangulenje (149), Mwadzule (270), Nansanya (185), Michesi Primary School (99, plus 950 students & staff), Phodogoma 1 (110), Phodogoma 2 (139), Wera (165).



(Left) Lomoliwa Village Pump
Fresh water flowing, helping the health of approx. 575 people.

(Right) Mwanankhu Village Pump
Safe water restored benefitting about 700 local people



Nutrition—Moringa Groves

We continued to promote moringa—an amazing tree with leaves packed with high-grade nutrients, ideal food for this malnourished society. The successful initial trial of 3 moringa woodlots came to an end after 18 months, 2 voted to add veg space, so we supplied seeds, training and extra fence panels.

4 more areas requested groves, in 2 districts. Our team trained in prep, care and management of the groves, then helped each voluntary committee to measure, dig pits, add compost, plant the moringa seedlings, sow veg seeds and erect the modular fencing. Glycidia seedlings were planted around the boundaries, to form a living fence in the future. These groves provided invaluable nutrition to those at risk within months, and continued to provide free veg for the vulnerable, though irrigation became a huge challenge during the dry season. Cooking demonstrations were held at each of the 4 new groves in August to remind participants of the high nutritional value of the crop and how to retain its vitamin integrity for good health. Monitoring identified the need for regular spraying of the fencing panels to prevent destruction by pests and we provided replacements plants for any damaged by weather or livestock.

Hundreds of families have benefitted from the moringa leaves grown in these groves—delicious as a green vegetable—and now the trees are mature, they should keep producing free nutritious food for several decades to come.



Moringa trees—leaves are a source of high-grade nutrients, served as a green vegetable

Reforestation

Thousands of plastic tubes were filled and tree seeds sown, with seedlings given out to individuals, schools, and community groups. Apart from moringa and glycidia used in the groves, we've provided hundreds of fruit trees, and other varieties for green manure, firewood and timber to take the pressure off the indigenous hardwoods being wrecked for charcoal.

Education

The school academic year started in January 2022 due to covid, and so we sifted through applications for our Secondary School placements. We had to be sure that all on the programme were committed to learning and working hard. But there were so many needing financial help, or they missed the chance of education completely. We decided to focus on those whose families had already managed to put them through Secondary School for the first 2 years, but had now come to the place where they'd sold everything to fund their children..

We had 63 young people on our programme, over half were girls (36), to whom we gave sani-packs to help them stay in school during their monthly periods. We paid all school fees, plus boarding for some, uniforms, and exam fees, and then an extra term was introduced in an attempt to realign the academic year back to starting in September after the chaos of covid, so those fees were paid too. However, school policies continued to be vague—the new academic year eventually began in October 2022, but the exam results that qualify children to be offered places weren't available, so we selected 32 ultra-vulnerable new students, making 60 on our sponsorship list.



Girls on our Education Programme delighted to receive sani-packs

Congratulations to Frank, our Team Leader, who passed his level 5 diploma in Community Development, so is excited about beginning his next college course in January 2023.

Mosquito nets

Internationally, Malawi is among the top 20 countries with the highest malaria prevalence and mortality rates, half of which are children under 5 years old. Through a special donation, we bought more nets so 145 vulnerable people, aged from just a few weeks to the elderly, were provided with nets for protection against the disease just before the rainy season when malaria became more common—and even more deadly!

Agriculture—Irrigation Veg Project

The pilot project for 10 households begun in April was so successful that another 20 hard-working families were added to the programme in September, empowering them to produce veg all year round, outside the traditional planting season, for both food and profit. We provided basic farming implements and inputs and our staff monitored regularly to ensure compliance. Numbers were restricted according to our ability to monitor, so as families proved their commitment, more will be welcomed onto the project.

Participants shared that they'd been able to pay school fees, and buy uniforms as well as food and other household items for their families, as a direct result of this project.

Open Hand Projects Centre in Chiringa, Malawi

Pigs

Our pigs on site are doing well. In October we experienced the patter of tiny trotters as our first sow gave birth to 5 piglets, another small litter arrived in December and others have been mated. We're developing forage options to feed them well, growing a variety of crops and veg on site—sweet potato is a favourite—with the vines a valuable nutritional resource.

Elderlies Luncheons are thoroughly enjoyed by dozens of frail elderly folk each month, providing social interaction as well as a nutritious meal.

We increased our **Food Tokens** due to increased hunger, as most of our “**Cash-for-Work**” scheme was being used for basic food, indicating a wide-spread problem.

We're continuing to grow moringa on site, and are still giving processed **moringa powder & veg** to those at nutritional risk. We've doubled availability of **milk formula** as concerns grow for the increasing number of orphaned babies in the care of needy family members, or those unable to breastfeed.

Our **emergency fund** continues to assist in crises – hospital transport for the acutely ill or accident victims, or they risk dying at home without treatment or palliative care. We also try to help in personal tragedies—house fires, victims of crime, abuse or neglect, along with providing glasses, blankets, clothing and veg seeds from our reception area.

Our local Malawian **staff** are working hard, watching social trends and local situations, while implementing/monitoring projects with integrity. We are regularly invited to participate in various meetings at district level—education, water & sanitation, human trafficking—and we aim to work in collaboration with all civic and traditional government authorities where we can.

OHP (Aid Africa) continues to influence the area, often meeting with the Senior Chief discussing local needs, challenging mindsets, and smarter applications along with hard work. She's delighted with the work we're doing amongst the thousands she leads.

We're also partnering with a voluntary group in Zomba—50 miles from our Centre. Our team taught them to make compost and grow moringa, now they're enthusiastically sharing the knowledge with others.... We also provided them with bags of maize, soya meals and soap, for distribution to the most vulnerable households from December.

2022 Aid Africa Stats....

- Provided over 135,000 maize meals, and 7,680 dried soya meals
- Gave out over 2,000 bars of soap
- Renovated a Community Centre
- Built 7 houses for vulnerable families
- Provided 11 thatched roofs & 85 rolls of plastic sheeting
- Built 50 family toilets
- Constructed a public toilet serving 150 people
- Built a toilet block for a primary school
- Helped resolve 55 emergency situations
- Provided 75 mosquito nets
- Equipped 30 irrigation veg projects
- Provided baby formula to 58 ultra-vulnerable infants
- Grew & provided tree seedlings for fruit, timber, nutrition & green manure
- Repaired 18 borehole pumps, restoring safe water to over 11,000 people
- 63 students on our Education Programme, giving sani-packs to our 36 girls



Charity Shop—UK

Our Charity Shop closed in August, after 15 years of trading in Holt, setting new financial challenges, but unexpected legacy benefits provided ongoing funding.

AID AFRICA
TRUSTEES REPORT FOR THE YEAR ENDING 31st OCTOBER 2022
(CONTINUED)

Statement of trustees' responsibility

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Law applicable to charitable companies requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charitable company's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; 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 accounting records which disclose with reasonable accuracy the financial position of the Trust. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditors

- so far as the trustees are aware, there is no relevant audit information of which the auditors are unaware; and they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the trust's auditors are aware of that information.

This report has been prepared in accordance with Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005).

This report was approved by the board and signed on its behalf.

(signed by David Mills)

David Mills Chairman

Date 31st July 2023

AID AFRICA
Charity No: 1116336
Accounts for the year ended 31 OCTOBER 2022

Respective responsibilities of Trustees and Examiner:

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the general directions given by the Charity Commissions under section 43(7)b of the Act, whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with my understanding of the 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 these records. It also includes the consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence 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 connection with my examination, no matter has come to my attention:

- 1) - gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 41 of the Act; and
 - b) to prepare accounts which comply with the accounting records and accounting requirements of the Act, have not been met,
- 2) - or to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(signed by Dr D P Ainsworth)

Dr D P Ainsworth
Fakenham
Norfolk

Signed 3rd August 2023

Profit and Loss

Aid Africa

For the 12 months ended 31 October 2022

Income	Oct-22	Oct-21
Gift Aid tax receivable	4,899.40	4,500.00
Gift-aided donations - education	2,360.00	2,185.00
Gift-aided donations - general	14,911.00	15,537.00
Legacies & bequests	70,000.00	0.00
Other donations - not g/a - general	16,751.01	10,915.05
Shop sales	16,301.31	16,224.10
Small Gifts claimable under Gift Aid Scheme	1,029.17	799.81
Total Income	126,251.89	50,160.96
Less Cost of Sales		
Direct Malawi Project costs	6,226.19	1,412.21
Direct Malawi running costs	58,500.00	33,450.00
Total Cost of Sales	64,726.19	34,862.21
Gross Profit	61,525.70	15,298.75
Plus Other Income		
Furlough CJRS Grant	0.00	9,802.81
Government Covid-19 Grant	0.00	12,574.43
Interest received	38.88	2.38
NIC employer rebate	1,049.00	529.21
Total Other Income	1,087.88	22,908.83
Less Operating Expenses		
Charity - Bank Fees - international	340.00	276.00
Charity - Employers NI	1,049.00	529.21
Charity - Postage	594.00	0.00
Charity - Salaries	16,216.20	12,803.76
Charity - Telephone & Internet	49.50	66.00
Charity - Travel - International	50.00	0.00
Charity HSBC Bank charges	267.53	0.00
Governance - trustee training	0.00	10.00
Shop - Card charges	113.69	151.48
Shop - Insurance	347.83	869.90
Shop - Light, Heating & telephone	1,961.69	1,298.03
Shop - miscellaneous expenses	375.07	330.30
Shop - Rates and water rates	329.30	391.97
Shop - Rent	6,041.50	7,250.00
Shop - Repairs Expenses	1,785.82	26.40
Shop - staff welfare	26.40	34.00
Total Operating Expenses	29,547.53	24,037.05
Net Profit	33,066.05	14,170.53

Balance Sheet

Aid Africa

As at 31 October 2022

Add Summary

	31 Oct 2022	31 Oct 2021
Assets		
Bank		
BMM Deposit account	69,699.23	25,529.68
E Regular STO account	896.11	419.44
Main account	10,167.15	16,350.30
Total Bank	80,762.49	42,299.42
Current Assets		
Accounts Receivable	0.00	506.18
Cash in Malawi	305.00	305.00
Prepayments	2,213.00	7,104.00
Total Current Assets	2,518.00	7,915.18
Fixed Assets		
Buildings	500.00	500.00
Total Fixed Assets	500.00	500.00
Total Assets	83,780.49	50,714.60
Liabilities		
Current Liabilities		
Rounding	(0.14)	0.00
Wages control	280.17	280.19
Total Current Liabilities	280.03	280.19
Total Liabilities	280.03	280.19
Net Assets	83,500.46	50,434.41
Equity		
Current Year Earnings	33,066.05	14,170.53
General unrestricted fund	50,434.41	36,263.88
Total Equity	83,500.46	50,434.41

AID AFRICA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 OCTOBER 2022

1 ACCOUNTING POLICIES

1.1 ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain investments and include the results of the charity's operation which are described in the Trustees' Report and all of which are continuing. The accounts have been prepared in accordance with the Statement of Recommended Practice, ("SORP"), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards. The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

1.2 INCOMING RESOURCES

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 particular categories of income:

- Voluntary income is received by way of donations and gifts and is recognised on receipt or accrued as income as soon as practical and prudent to do so. Income tax refunds due from income received under deduction of tax are credited in the same year as the relevant income.
- Income from charitable activities include fees receivable from donors and is credited in the same year as the relevant income.

1.3 RESOURCES EXPENDED

All expenditure is accounted for on an accrual basis and includes attributable VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

- Charitable activities include.
- Governance costs include those costs associated with meeting the constitutional Statutory requirements of the charity and include independent examiners fees.
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are Allocated directly, others on an usage basis.

Accounts

Registered in England
Charity No 1116336

**AID AFRICA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021**

AID AFRICA TRUSTEES REPORT

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AID AFRICA
TRUSTEES' REPORT
FOR THE YEAR ENDED 31st OCTOBER 2021

The Trustees present their report together with the financial statements for the year ending 31st October 2021

The financial statements have been prepared in accordance with the accounting policies and comply with the Charities Trust Deed and the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and applicable law.

Trustees at the date of this report

David Mills (Technical Director - Malawi) – Chairman

Lynda Mills (Project Director – Malawi)

Jenny Palmer (Deputy Chair) – Treasurer

Simone Hume

Hilda Stoker

Address

7 Shirehall Plain

Holt

Norfolk

NR25 6HT

Other Advisors

Bankers

HSBC, Cromer, Norfolk

Accountant

Keith Colman – Fakenham Norfolk

Independent Examiner

Dr D P Ainsworth PhD. – Fakenham, Norfolk

**AID AFRICA/OPEN HAND PROJECTS
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2021**

Structure, Governance and Management

Aid Africa is a registered charity constituted and governed by a Trust Deed dated 15th September 2006.

Trustees are elected by the governing body i.e. the current Trustees.

In the UK, meetings of the Trustees have been held throughout the year, at the AGM new Trustees were appointed, further discussions were held via email due to the Coronavirus restrictions.

They receive reports on the work of the charity and progress made. Decisions are made by the Trustees who also seek to ensure that the legal requirements of the Charity Commission and other regulatory bodies are carried out.

The charity's shop in Holt is managed and staffed by volunteers under the oversight of Mrs Jacqui Cross and Mrs Jenny Palmer.

In Malawi, the charity employs local Malawians who are involved in the day to day running of the base in Chiringa. Their work is overseen by David & Lynda Mills during their visits to Malawi, and by Les and Kathie Craske, who live in Malawi, and Trustees. Additionally, when they are back in the UK, David and Lynda Mills maintain regular contact with the Crasques and the local OHP workforce by telephone, text and e-mail.

Objectives and Activities

The governing document describes the objects of the charity as being "To relieve poverty and sickness, in particular but not exclusively in Malawi, by supplying resources and advice for agricultural projects"

The charity was established with a vision to help to alleviate some of the needs of the most vulnerable in the rural areas of Malawi, and seeks to encourage self-sufficiency within the local communities and discourage dependence, with a robust safeguarding policy in place.

Our aim is to encourage, empower, and benefit individuals, households and community groups, in food security, nutrition, education, training, re-forestation and water security.

We seek to encourage the spirit of giving and acceptance of all, especially those AIDS affected. In all this the Trustees have had regard to the guidance issued by the Charity Commission on Public Benefit.

Volunteers play a very significant role in the life of the charity here in the UK, in the shop, with fund raising and with administration. A number have visited Malawi at their own expense. The charity is indebted to these hard working people.

Activities in 2021

Coronavirus

There were 3 Covid spikes in Malawi during 2021—January/February, June/July and December. Donated vaccines arrived in February, but claims of out-of-date medication resulted in poor uptake. There were concerns over testing availability, especially in the rural areas. Malawi closed its international borders for months, and was red-listed by the UK several times. 2,364 deaths were recorded by the end of the year, with active cases soaring.

Hunger

Malawi is one of the poorest countries in the world, and hunger is probably its greatest challenge, especially in the rural communities, mostly due to its erratic climate, impoverished soil and precarious economy.

Apart from our regular monthly emergency, and Cash-for-Work budgets supporting basic provisions, we also gave out Food Tokens in the early months to support families till the maize harvest was in. But community hunger continued—reflected in the data from our “Cash-for-Work” scheme, so the Tokens were restored throughout the year, and budgets increased.

Altogether, during 2021, Aid Africa provided over 100,000 meals, helping 1,650 households.

Food Programme 2020/21

Back in June 2020, 17 tonnes of maize had been bought, processed and stored ready for the “hunger period” beginning in December. In January and February 2021, the 2nd and 3rd distributions of our 2020/21 Food Programme took place from our Centre. 218 households received 25kgs maize (basis for 100 meals), 4 packs of dried soya meals and a bar each of skin and laundry soap.

These monthly distributions took place under covid restrictions—issuing to small groups to spread crowding, obligatory wearing of masks and handwashing before entering site.

Overall, 654 families were given the maize basis for 65,720 meals—helping 1,100 people through most difficult 3 months of the year, plus 16 vulnerable families outside our gates received 5kg of maize each to empty our storerooms.

Food Programme 2021/22

For the 2021/22 Food Programme, by the end of June we’d bought in 26.5 tonnes of maize (over 100,000 meals) for distribution and increased the number of beneficiaries to 335 vulnerable households (about 1,500 people), during the “hunger period” beginning at Christmas. On arrival on site, the maize was dried, winnowed, moisture content measured, and then packed into dual-lined grain bags, designed to destroy weevil infestation and damage, without chemical treatment. Bags were placed in our storerooms and were checked regularly for signs of any deterioration.

This year, we increased our impact by adding another area—rural locations near Zomba—so there, on the 23rd December, 60 households received maize, soya meals and soap for the first time, followed on Christmas Eve by an additional 275 families around our Centre in Chiringa, enabling about 1,500 people to enjoy a Christmas meal and beyond. Further distributions followed in January and February 2022.

Elderlies’ Luncheons

After a long closure of this popular event due to Covid concerns about crowds, restrictions eased, and we held two meetings in January within Covid safety regs. They were greatly appreciated and hugely enjoyed. However, very soon the situation changed and we had to close again.

Water

A team worked through Christmas and the New Year holidays 2021, to urgently repair 9 boreholes, getting safe water back to the 1,013 households and a school with 1,386 students (about 5,500 people), as quickly as possible. Some had been without clean water for months, and the repair of these 9 pumps helped women to socially distance by reducing congestion caused at the working water sources by the overspill of villagers from the broken ones.

We set up a new strategy, together with other NGO's, to keep the water points operational within the responsibility of each community. We trained villagers in the need for regular maintenance, funded by giving a small monthly tariff—with the ultra-vulnerable excluded from payment. By September we'd repaired the first 3 boreholes, raising cement aprons to negate the potential effects of flood water polluting water supply, giving these three committees—representing about 1,000 people—a level playing field to begin their own support.

In the meantime 9 more areas were trained in the new water strategy, and having demonstrated their commitment to the plan, repair work began at the end of the year, which would restore safe water back to another 3,650 people.

Education

Malawian schools opened in January for a few weeks but were closed again nationally due to an abrupt increase in covid numbers. However we did manage to take on 30 new students in the 3 secondary schools we support, some replacing the F4 students that had left, having taken their final exams—bringing the total to 68 students on our Programme. JCE (Junior Certificate of Education) exams were re-introduced for Form 2 students.

Following the interruption in the schools due to covid, the next academic year would begin in January 2022, so at the end of the year we were sifting through applications for our Secondary School placements, taking into account Form 2 exam passes, and checking that all on the Programme were committed to working hard and in particular need.

Frank, our Team Leader, gained his Diploma in Community Development, and will follow up with the next level next year

Moringa Grove Project

Moringa is a local tree, with leaves packed with high-grade nutrients suitable to enhance health as a green vegetable. However it's been under-utilised because of damage by wandering livestock. So this new project provided modular bamboo fencing to protect the seedlings, as well as equipment, training and agricultural inputs. A formal Training Day took place in January, followed by the first 3 groves being prepared.

By May, all of the groves celebrated their first leaf harvest, and our staff presented cooking demonstrations in each, including a meal enjoyed by volunteers and vulnerable villagers alike. By August the moringa in all three groves had begun sprouting again following pruning, and by the end of the year people were appreciating this valuable nutritional resource, and enjoying it as a vegetable. The fencing panels were still strong and sprayed monthly to inhibit termite and weevil damage.

2 of the groves that had space, were increased with extra fencing panels to include veg. production.

Green Groves - (*moringa* + veg)

Building on the success of the Moringa Groves, incorporating all the benefits and things we'd learned from the initial trial, we established 4 new groves extended by 50% to include a protected space for vegetables. These areas would need to be replanted several times during the season, but the 100 moringa trees per grove would continue to produce leaves for decades to come, as well as shade, soil stability and protection from extremes of climate.

By October, each grove committee—in 2 districts—had received training to construct and fill compost pits so the “contents” would be mature enough to plant out the new groves in January 2022. Tree seeds were sown in our Tree Nursery in readiness for the project and fencing panels made.

Vegetables

We’d been growing and distributing veg to vulnerable families from our site all year—mustard (green leaves), and tomatoes, along with ground moringa powder for the acutely malnourished.

Goats’ Milk

Our dairy herd of goats regularly contributed milk to ultra-vulnerable babies. One of the mums reported that her daughter had been referred to us by the maternity unit at 4 weeks as she had no breast milk. Little Madalitso was frail, underweight, and at risk, but now, 15 months later, she’s healthy, strong and walking!

Dairy Goats

We’d been developing a herd of dairy goats for many years, but eventually, due to poor outcomes, increasing challenges, and a decrease in urgent need, we decided to close the project. Aiming to dismantle the herd, we invited applications for project proposals so the goats would continue to benefit communities.

We were quite demanding in our requirements aiming to establish good homes and best care, and response was complicated and slow. However, by November, 7 recipient groups had emerged, and goat training for over 40 was convened on site, presented by the Veterinary Department and our own team who had practical experience of exotic breeds. Contracts of Care were signed and the goats moved on to their new homes. They’ll be monitored.

Pigs

We planted fodder and renovated our goat facilities to make them suitable for pigs—an exciting project that will likely benefit many vulnerable folk in due course, and might even enable a degree of self-sustainability in the future.

Community Roofing

We replaced 20 roofs for vulnerable families and provided emergency plastic sheeting for many others.

Public Toilet

We built a public toilet to benefit Memory, blind and AIDs-affected, and about 60 others without personal sanitation.

Care in the Community

In addition to our “Cash for Work” scheme and Food Tokens, each month we helped in crisis situations - often related to emergency transport for medical, dental or maternity needs. One month, we transported a boy suffering from uncontrolled epilepsy to a specialist hospital, another sick lady to the regional hospital, provided formula for a 3-month old orphan, and helped transport a body back for family burial. Additionally, Lizzy, with 6 young children, lost her house in a fire. Neighbours helped her re-roof, but she’d lost everything, so we replaced school uniforms, and lots of other essentials.

Zomba Group

As a result of our website, we were contacted by a voluntary group helping vulnerables in 20 villages in the rural outskirts of Zomba town, 50 miles from Chiringa (our Centre). They seemed passionate, so we sent a team over to check, and they reported back positively on the group’s actions, including 200 children in a feeding programme, excitement about growing moringa, and a storeroom that could safely house maize. So, we included 60 families from their area in our Food Programme, as we were impressed by their attitude & accomplishments despite such hardship.

UK

Norfolk went into Tier 4 covid restrictions immediately after Christmas, then the lockdown of non-essential retail, so our charity shop remained closed until mid-April, though we still had rent and utilities to pay—thankfully the Gov. helped with rate relief, retail grants and furlough.

**AID AFRICA
TRUSTEES REPORT FOR THE YEAR ENDING 31st OCTOBER 2021
(CONTINUED)**

Statement of trustees' responsibility

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Law applicable to charitable companies requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charitable company's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; 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 accounting records which disclose with reasonable accuracy the financial position of the Trust. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditors

- so far as the trustees are aware, there is no relevant audit information of which the auditors are unaware; and they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the trust's auditors are aware of that information.

This report has been prepared in accordance with Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005).

This report was approved by the board and signed on its behalf.

(signed by David Mills)

David Mills Chairman

Date 16th July 2022

AID AFRICA
Charity No: 1116336
Accounts for the year ended 31 OCTOBER 2021

Respective responsibilities of Trustees and Examiner:

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the general directions given by the Charity Commissions under section 43(7)b of the Act, whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with my understanding of the 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 these records. It also includes the consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence 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 connection with my examination, no matter has come to my attention:

- 1) - gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 41 of the Act; and
 - b) to prepare accounts which comply with the accounting records and accounting requirements of the Act, have not been met,
- 2) - or to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(signed by Dr D P Ainsworth)

Dr D P Ainsworth
Fakenham
Norfolk

Signed 17th July 2022

Profit and Loss
Aid Africa
For the 12 months ended 31 October 2021

Add Summary

	Oct-21	Oct-20
Income		
Gift Aid tax receivable	4,500.00	5,373.81
Gift-aided donations - education	2,185.00	2,110.00
Gift-aided donations - general	15,537.00	15,098.72
Other donations - not g/a - general	10,915.05	16,884.90
Shop sales	16,224.10	15,055.28
Small Gifts claimable under Gift Aid Scheme	799.81	1,705.86
Total Income	50,160.96	56,228.57
Less Cost of Sales		
Direct Malawi Project costs	1,412.21	582.90
Direct Malawi running costs	33,450.00	26,150.00
Total Cost of Sales	34,862.21	26,732.90
Gross Profit	15,298.75	29,495.67
Plus Other Income		
Furlough CJRS Grant	9,802.81	6,377.68
Government Covid-19 Grant	12,574.43	10,000.00
Interest received	2.38	10.09
NIC employer rebate	529.21	627.34
Total Other Income	22,908.83	17,015.11
Less Operating Expenses		
Charity - Bank Fees - international	276.00	306.00
Charity - Employers NI	529.21	627.34
Charity - IT Software and Consumables	0.00	103.83
Charity - Salaries	12,803.76	13,357.81
Charity - Telephone & Internet	66.00	66.00
Charity - Travel - International	0.00	46.00
Governance - trustee training	10.00	0.00
Shop - Advertising & Marketing	0.00	288.00
Shop - Card charges	151.48	46.30
Shop - Insurance	869.90	558.88
Shop - Light, Heating & telephone	1,298.03	1,358.50
Shop - miscellaneous expenses	330.30	518.86
Shop - Music licence PPL	0.00	118.32
Shop - Rates and water rates	391.97	349.55
Shop - Rent	7,250.00	5,437.50
Shop - Repairs Expenses	26.40	402.20
Shop - staff welfare	34.00	48.10
Total Operating Expenses	24,037.05	23,633.19
Net Profit	14,170.53	22,877.59

Balance Sheet
Aid Africa
As at 31 May 2022

Add Summary

	31 May 2022	31 Oct 2021	31 Oct 2020
Assets			
Bank			
BMM Deposit account	81,488.95	25,529.68	20,830.11
E Regular STO account	900.76	419.44	1,068.44
Main account	8,520.89	16,350.30	9,973.40
Total Bank	90,910.60	42,299.42	31,871.95
Current Assets			
Accounts Receivable	213.99	506.18	410.25
Cash in Malawi	305.00	305.00	305.00
Prepayments	0.00	7,104.00	2,604.00
Total Current Assets	518.99	7,915.18	3,319.25
Fixed Assets			
Buildings	500.00	500.00	500.00
Total Fixed Assets	500.00	500.00	500.00
Total Assets	91,929.59	50,714.60	35,691.20
Liabilities			
Current Liabilities			
Rounding	(0.14)	0.00	0.00
Wages control	66.99	280.19	(572.68)
Total Current Liabilities	66.85	280.19	(572.68)
Total Liabilities	66.85	280.19	(572.68)
Net Assets	91,862.74	50,434.41	36,263.88
Equity			
Current Year Earnings	41,428.33	14,170.53	22,877.59
General unrestricted fund	50,434.41	36,263.88	13,386.29
Total Equity	91,862.74	50,434.41	36,263.88

AID AFRICA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 OCTOBER 2021

1 ACCOUNTING POLICIES

1.1 ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain investments and include the results of the charity's operation which are described in the Trustees' Report and all of which are continuing. The accounts have been prepared in accordance with the Statement of Recommended Practice, ("SORP"), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards. The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

1.2 INCOMING RESOURCES

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 particular categories of income:

- Voluntary income is received by way of donations and gifts and is recognised on receipt or accrued as income as soon as practical and prudent to do so. Income tax refunds due from income received under deduction of tax are credited in the same year as the relevant income.
- Income from charitable activities include fees receivable from donors and is credited in the same year as the relevant income.

1.3 RESOURCES EXPENDED

All expenditure is accounted for on an accrual basis and includes attributable VAT which cannot be recovered, and is reported as part of the expenditure to which it relates: Costs of generating funds comprise the costs associated with attracting voluntary income.

- Charitable activities include.
- Governance costs include those costs associated with meeting the constitutional statutory requirements of the charity and include independent examiner's fees.
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others on an estimated usage basis.

Accounts

AID AFRICA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

AID AFRICA

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**AID AFRICA
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2020**

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The financial statements have been prepared in accordance with the accounting policies and comply with the Charity's Trust Deed and the Statement of Recommended Practice, 'Accounting and Reporting by Charities' issued in March 2005 and applicable law.

Trustees at the date of this report

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Lynda Mills (Project Director - Malawi)
Jenny Palmer (Deputy Chair) – Treasurer
Simone Hume
Hilda Stoker

Address

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Other Advisors

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Accountant

Keith Colman, - Fakenham, Norfolk

Independent Examiner

Dr D P Ainsworth D.Ph. – Fakenham Norfolk

**AID AFRICA/OPEN HAND PROJECTS
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2020**

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We seek to encourage the spirit of giving and acceptance of all, especially those AIDS affected. In all this the Trustees have had regard to the guidance issued by the Charity Commission on Public Benefit.

Volunteers play a very significant role in the life of the charity here in the UK, in the shop, with fund raising and with administration. A number have visited Malawi at their own expense. The charity is indebted to these hard working people.

Activities in 2020

Coronavirus

The first cases of coronavirus were reported in Malawi during March. We were very concerned about the impact the virus could have on such a congregational society, where crowds are commonplace and healthcare poor, but the covid figures stayed low throughout the year, just multiplying right at the end to a peak in January 2021. However, the level of testing was unconfirmed and statistics therefore unreliable.

Soap

As soon as the first cases were confirmed in Malawi, we considered how we could help. By the end of March we'd empowered our staff to distribute soap to hundreds of vulnerable families from 15 villages to encourage regular hand-washing. Many villagers couldn't afford to buy soap and handwashing was recommended as one of the few guards against coronavirus. Further distributions in May, August, and November, as well as those as part of our Food Programme, brought the total to over 2,790 bars of soap distributed in 2020.

Water

Another aspect of helping to mitigate the threat of coronavirus was water supply. If borehole pumps are broken, then it forces women to adjacent facilities causing queues and congestion, and minimises opportunities for social distancing. So in April we repaired 7 boreholes, including those of 4 schools—1794 households benefitted, probably about 15,000 people.

In August, another 7 pumps were repaired—restoring safe water back to 439 households (plus 1 school) - approx. 4,000 people.

Altogether, during 2020 we restored safe water to about 24,000 people—3246 households, and 6 schools

Hunger

Malawi is one of the poorest countries in the world, and hunger is probably its greatest challenge, especially in the rural communities, mostly due to its erratic climate, impoverished soil and precarious economy.

Food Programme 2019/20

The 1st distribution had taken place in mid-December, so people would have food for Christmas, followed by events at the end of January & February, leaving our maize storerooms empty.

In January 2020, the 2nd distribution of our 2019/20 Food Programme took place from our Centre. 170 households received 25kgs maize (basis for 100 meals), 4 packs of dried soya meals and a bar each of skin and laundry soap—plus 5 tree seedlings to encourage reforestation.

Food Programme 2020/21

For the 2020/21 Food Programme, we bought in 17 tonnes of maize for distribution and increased the number of beneficiaries to 218 vulnerable households (about 1,100 people, over 65,000 meals) during the “hunger period” beginning at Christmas. On arrival on site, the maize was dried, winnowed, moisture content measured, and then packed into dual-lined grain bags, designed to destroy weevil infestation and damage. Bags were placed in our storerooms and were checked regularly for signs of any deterioration.

Food tokens

Apart from our regular monthly emergency, and cash-for-work budgets supporting food provision, we distributed extra funds to 100 vulnerable households from January till April when the maize was harvested. On-site, we also grew and gave away vegetables throughout the year .

But by May our cash-for-work scheme showed that all the people who were coming to us for piece-work, were working for money to buy food, despite the fact that the maize harvest had only happened a couple of months ago. This was clearly indicative of increasing hunger as the year progressed. The food situation deteriorated further, and many of the most vulnerable were hungry, so from August we provided an extra 50 families with “food tokens” per month, providing funds for the maize basis of about 30 meals per household. This will continue each month until the maize harvest 2021.

Altogether, during 2020, Aid Africa provided over 90,000 meals, helping 1386 households.

Elderlies Luncheons

These were regular fortnightly events for many years—a nutritious meal and social occasion for 30-40 elderly folk. The last was held in March, but due to the pandemic, we considered it prudent to close them down to set an example of care for the community. We weren’t able to host these popular events for the rest of the year due to social distancing restrictions.

Reforestation

At the beginning of the year we began to give out the 4500 tree seedlings grown in our tree nursery. Some were distributed to vulnerable families with the Food Programme, hundreds were given to school children to plant around their schools as they learned about the benefits and importance of reforestation, and others were donated to village communities.

We provided four main varieties of trees —moringa for nutrition, acacia and mtangatanga for fuel, and glycidia for green manure—all of vital importance in this culture.

Moringa is an amazing, fast growing, local tree, with leaves packed with nutrients, but even in this poorly-nourished society, it’s scarcely used for food because wandering livestock love it too and demolish the trees in their quest for the leaves.

Moringa Groves Project

So we planned the Moringa Groves Project to help establish woodlots of 100 moringa trees in three villages, trialling protection by woven modular fencing, crafted locally with traditional skills from local materials.

The expectation is that these groves will provide high-grade nutrition freely for the villagers next year.

Our tree nursery was renovated in preparation for tree-seed sowing to support the project, local Chiefs approached, and ground plans and time frame established. The local leaders responded with enthusiasm, donating land, and establishing voluntary committees to prepare and care for the Groves. Training in compost-making was held on each site, equipment provided, then pits prepared.

Samples of fencing panels were discussed, design approved, and the first 50 panels commissioned. In the meantime, moringa seeds were sown, along with hundreds of glycidia too, which would be planted around the fencing as a future living fence when the panels were removed.

A Training Day was planned in our Training Hall for January 2021, covering the importance of reforestation, land preparation, planting of the groves and subsequent care. Following that, the construction of the groves would follow, helped and supervised by our staff who would then monitor them regularly.

Education

During 2019/20, we had 65 students on our books, from 3 different secondary schools. However, during March the first cases of coronavirus were reported in Malawi, and the schools, colleges and Universities closed, and didn't re-open for the remainder of the academic year. As in the rest of the world, there was concern about the lack of education and particularly about the Form 4's who should have been taking their final exams.

In September, schools opened again for intensive training for those final year students who had missed their exams, put back to October, but the exams were abandoned due to an alleged leak of the papers. In an effort to retain the integrity of the results, they were rescheduled for the new year. In October, all other students returned, studying the missed Term 3 curriculum—the new school year will begin in January 2021.

Goats' Milk

We had been developing a dairy goat herd for many years, originally to provide milk for acutely vulnerable babies, but in 2018 the Gov. produced nutritional guidelines that urged exclusive breast feeding for infants, with no provision for those mothers who were unable. Meetings with health officials at that time were inconclusive but mothers were told not to use goats' milk, so we distributed it to nursery schools instead while we decided the future of the herd.

However, now the guidelines have proved impossible for the Health Department to uphold, and Maternity Departments, Village Heads and other leaders have referred those in need back to us for help.

From our Centre in Chiringa ...

Staff

During 2019/20 there were 10 staff at our Centre in Chiringa, but at the end of October, Damison, a longstanding member of the security team, retired, and was presented with a watch to celebrate his many years of service.

UK Directors have been unable to travel to Malawi as usual due to the pandemic, so our Malawian staff have been handling all the day-to-day issues, and managed project work, as well as the challenges brought by covid-19. They've done remarkably well, kept in close contact with the UK through email and provided report material with supporting evidence. They've also been involved in local agricultural training.

Staff Training

The pandemic has restricted building capacity into our team by personal assessment and training during 2019/20, but our team leader has finished a Community Development diploma course, though disjointed through coronavirus regulations. He was due to sit exams in December (delayed from June), but confusion over entry has delayed his exams till March 2021. He has also completed associated modules, including monitoring and evaluation. Staff have been backed up by our local overseers who manage finances and check accountability.

Goats

We considered thinning out our goat stock, in the dry season adequate feeding is challenging, and we had too many bucks. In the past we'd donated goats around the community to improve local stock quality, but the animals were tempting for food. So, we approached the district veterinary department with the view to establishing dairy farms around the larger area by donating some of our well-bred bucks. Originally, they said they'd identified 5 farmers who would like to begin dairy farms, and had readied housing & pasture. During conversations, we'd described the obligations and responsibilities of dairy management, as milking goats are still a new concept in the area, but the plan was interrupted by the coronavirus pandemic and the future of the project unclear.

Land Sale

We decided to sell our 2nd site, primarily bought for agricultural seed multiplication and to grow moringa, but proved to be too water-logged during the rainy season to support the trees, the proceeds (MK325,000) would be used for projects within the community.

Open Hand....

Our Reception area is open each week where we interface with the public, and encourage "cash-for-work" rather than handouts. From here we also provide help for emergency situations—63 interventions during 2020—anything from ambulance transport for maternity, acute illness or accidents, to funeral donations and babies formula for those who have walked for hours to seek help.

As the rains approached, we provided hundreds of metres of plastic sheeting to the most vulnerable for roofing—further repairs will be considered in the new year.

Community influence

Open Hand Projects is increasingly invited to participate in regional development forums, involving Government district officials and NGO personnel.

UK Update

Aid Africa Charity Shop

Due to coronavirus, our Holt Charity shop was forced to close in the national lockdown from 21st March—22nd June 2020. This meant no income from this source, though we still had rent, utilities, etc to pay. We re-opened immediately the restrictions were lifted, with Perspex shielding around the till to protect staff and a sanitising station at the door so each customer could cleanse their hands on entry.

However, it was a challenging year financially, as despite the lack of shop income and the effects of the pandemic generally, we still have rent etc to pay, though Government help with retail grants, business rates relief and furlough, along with donations, have helped to sustain the charity.

AID AFRICA
TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

Statement of trustees' responsibility

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Law applicable to charitable companies requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charitable company's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; 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 accounting records which disclose with reasonable accuracy the financial position of the Trust. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditors

- so far as the trustees are aware, there is no relevant audit information of which the auditors are unaware; and they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the trust's auditors are aware of that information.

This report has been prepared in accordance with Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005).

This report was approved by the board and signed on its behalf.

(signed by David Mills)

David Mills Chairman
Date: 23rd June 2021

AID AFRICA
Charity No: 1116336
Accounts for the year ended 31 OCTOBER 2020

Respective responsibilities of trustees and examiner:

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the general directions given by the Charity Commissions under section 43(7)b of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report:

My examination was carried out in accordance with my understanding of the 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 these records. It also includes the consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence 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 connection with my examination, no matter has come to my attention:

- 1) - gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 41 of the Act; and
 - b) to prepare accounts which comply with the accounting records and accounting requirements of the Act, have not been met,
- 2) - or to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dr D P Ainsworth
Fakenham
Norfolk

Profit and Loss
Aid Africa
For the 12 months ended 31 October 2020

	Oct-20	Oct-19	Oct-18
Income			
Donations in memorium	£0.00	£0.00	£179.56
Education sponsorship not gift aided	£0.00	£0.00	£5.00
Gift Aid tax receivable	£5,373.81	£4,911.56	£4,500.00
Gift-aided donations - education	£2,110.00	£1,002.00	£1,272.00
Gift-aided donations - general	£15,098.72	£17,367.00	£15,756.40
Legacies & bequests	£0.00	£0.00	£2,000.00
Other donations - not g/a - general	£16,884.90	£17,524.88	£11,212.34
Shop sales	£15,055.28	£18,899.41	£24,376.35
Small Gifts claimable under Gift Aid Scheme	£1,705.86	£1,593.06	£1,819.80
Total Income	£56,228.57	£61,297.91	£61,121.45
Less Cost of Sales			
Direct Malawi Project costs	£582.90	£18,470.02	£31,043.91
Direct Malawi running costs	£26,150.00	£17,450.00	£15,000.00
Total Cost of Sales	£26,732.90	£35,920.02	£46,043.91
Gross Profit	£29,495.67	£25,377.89	£15,077.54
Plus Other Income			
Furlough CJRS Grant	£6,377.68	£0.00	£0.00
Government Covid-19 Grant	£10,000.00	£0.00	£0.00
Interest received	£10.09	£13.63	£7.30
NIC employer rebate	£627.34	£877.68	£845.12
Total Other Income	£17,015.11	£891.31	£852.42
Less Operating Expenses			
Charity - Bank Fees - international	£306.00	£231.00	£30.00
Charity - Employers NI	£627.34	£877.68	£845.12
Charity - IT Software and Consumables	£103.83	£0.00	£1,340.55
Charity - Postage	£0.00	£0.00	£87.12
Charity - Salaries	£13,357.81	£14,923.68	£14,446.92
Charity - Telephone & Internet	£66.00	£66.00	£66.00
Charity - Travel - international	£46.00	£4,549.47	£5,380.66
Other Fundraising costs	£0.00	£0.00	£0.90
Shop - Advertising & Marketing	£288.00	£547.20	£403.20
Shop - Card charges	£46.30	£0.00	£0.00
Shop - Insurance	£558.88	£533.03	£328.78
Shop - Light, Heating & telephone	£1,358.50	£870.13	£1,778.95
Shop - miscellaneous expenses	£518.86	£244.00	£297.26
Shop - Music licence PPL	£118.32	£380.00	£325.67
Shop - Rates and water rates	£349.55	£830.49	£992.33
Shop - Rent	£5,437.50	£7,250.00	£7,250.00
Shop - Repairs Expenses	£402.20	£25.20	£97.20
Shop - staff welfare	£48.10	£33.50	£22.95
Total Operating Expenses	£23,633.19	£31,361.38	£33,693.61
Net Profit	£22,877.59	-£5,092.18	-£17,763.65

Aid Africa - Balance Sheet

Balance Sheet Aid Africa As at 31 October 2020

	31 Oct 2020	31 Oct 2019	31 Oct 2018
Assets			
Bank			
BMM Deposit account	20,830.11	5,705.13	3,328.50
E Regular STO account	1,068.44	312.14	978.98
Main account	9,973.40	2,945.75	2,642.82
Total Bank	31,871.95	8,963.02	6,950.30
Current Assets			
Accounts Receivable	410.25	280.00	0.00
Cash in Malawi	305.00	305.00	305.00
Prepayments	2,604.00	3,536.60	10,908.25
Total Current Assets	3,319.25	4,121.60	11,213.25
Fixed Assets			
Buildings	500.00	500.00	500.00
Total Fixed Assets	500.00	500.00	500.00
Total Assets	35,691.20	13,584.62	18,663.55
Liabilities			
Current Liabilities			
Wages control	(572.68)	198.33	185.08
Total Current Liabilities	(572.68)	198.33	185.08
Total Liabilities	(572.68)	198.33	185.08
Net Assets	36,263.88	13,386.29	18,478.47
Equity			
Current Year Earnings	22,877.59	(5,092.18)	(17,763.65)
General unrestricted fund	13,386.29	18,478.47	36,242.12
Total Equity	36,263.88	13,386.29	18,478.47

AID AFRICA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 OCTOBER 2020

1 ACCOUNTING POLICIES

1.1 ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain investments and include the results of the charity's operation which are described in the Trustees' Report and all of which are continuing. The accounts have been prepared in accordance with the Statement of Recommended Practice, ("SORP"), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards. The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

1.2 INCOMING RESOURCES

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 particular categories of income:

- Voluntary income is received by way of donations and gifts and is recognised on receipt or accrued as income as soon as practical and prudent to do so. Income tax refunds due from income received under deduction of tax are credited in the same year as the relevant income.
- Income from charitable activities include fees receivable from donors and is credited in the same year as the relevant income.

1.3 RESOURCES EXPENDED

All expenditure is accounted for on an accrual basis and includes attributable VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

- Charitable activities include.
 - Governance costs include those costs associated with meeting the constitutional statutory requirements of the charity and include independent examiner's fees.
 - All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others on an estimated usage basis.