

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.