

Registered in England

Charity No 1116336

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

**AID AFRICA TRUSTEES REPORT  
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**AID AFRICA  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31<sup>st</sup> OCTOBER 2023**

The Trustees present their report together with the financial statements for the year ending 31<sup>st</sup> 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

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**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 31<sup>st</sup> 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
<b>Turnover</b>		
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
<b>Total Turnover</b>	<b>45,845</b>	<b>126,267</b>
<b>Cost of Sales</b>		
Direct Malawi Project costs	9,995	6,226
Direct Malawi running costs	55,966	58,500
<b>Total Cost of Sales</b>	<b>65,961</b>	<b>64,726</b>
<b>Gross Profit</b>	<b>(20,116)</b>	<b>61,541</b>
<b>Administrative Costs</b>		
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
<b>Total Administrative Costs</b>	<b>21,669</b>	<b>29,548</b>
<b>Operating Profit</b>	<b>(41,785)</b>	<b>31,993</b>
<b>Other Income</b>		
Furlough CJRS Grant	-	-
Government Covid-19 Grant	-	-
Interest received	532	39
NIC employer rebate	1,342	1,049
<b>Total Other Income</b>	<b>1,875</b>	<b>1,088</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>(39,910)</b>	<b>33,081</b>
<b>Profit after Taxation</b>	<b>(39,910)</b>	<b>33,081</b>

## Balance Sheet

Aid Africa

As at 31 October 2023

	31 Oct 2023	31 Oct 2022	31 Oct 2021
<b>Fixed Assets</b>			
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
<b>Current Assets</b>			
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
<b>Creditors: amounts falling due within one year</b>			
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
<b>Net Current Assets (Liabilities)</b>	<b>43,105.58</b>	<b>83,015.46</b>	<b>49,934.41</b>
<b>Total Assets less Current Liabilities</b>	<b>43,605.58</b>	<b>83,515.46</b>	<b>50,434.41</b>
<b>Net Assets</b>	<b>43,605.58</b>	<b>83,515.46</b>	<b>50,434.41</b>
<b>Capital and Reserves</b>			
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.