

ASHANTI DEVELOPMENT

England & Wales · Charity number 1133517

Details

Status Registered

Legal form Charitable company

Company number [07113261](#)

Registered 2010-01-13

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

Contact

Address Flat 21
Downing Court
Grenville Street
London
WC1N 1LX

Phone 07713743398

Email info@ashanti-development.org.uk

Website www.ashantidevelopment.org

Activities

Objects: FOR THE PUBLIC BENEFIT TO RELIEVE FINANCIAL HARDSHIP AND TO PROMOTE GOOD HEALTH AND EDUCATION IN THE AREA OF BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING OR ASSISTING IN THE PROVISION OF SAFE AND ACCESSIBLE WATER SUPPLIES. THE AREA OF BENEFIT MEANS THE ASHANTI REGION OF GHANA AND ITS ENVIRONS.

Activities: Our mission is to relieve poverty and promote health and development in and around the Ashanti Region of Ghana by means including the provision of safe and accessible water.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** THE ASHANTI REGION OF GHANA AND ITS ENVIRONS.
- Ghana

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£129,038	£187,109	-	-
2023-12-31	£164,299	£152,691	-	-
2022-12-31	£159,253	£165,211	-	-
2021-12-31	£240,354	£169,076	-	-
2020-12-31	£127,418	£130,495	-	-

Trustees

Name	Role	Appointed
ALBERT KWAME ANTWI		2011-07-10
Angela Adwoa Korkoh Cobbina		2026-03-07
Christopher James Hartley-Sharpe		2015-05-09
Dr David Charles Rees PhD		2015-05-09
Gillian Diana Black		2025-07-10
Helen Dawn Williamson		2015-05-09
Helen Louise Booth		2015-05-09
Jasmine Elizabeth Buckley		2024-11-01
MARTHA BOADU		
Navrohit Kandola		2025-07-10
PENNY DAVID		
Professor Richard Black		2023-03-18
Saulius Sliackus		2018-03-04
William Oteng-Mensah		2018-01-27

ASHANTI DEVELOPMENT

England & Wales - Charity number 1133517

Accounts



ASHANTI DEVELOPMENT

(A charitable company limited by guarantee)

Trustees' Report and Financial Statements for the Year Ended 31 December 2024

Registered charity number: 1133517

Company number: 07113261 registered in England and Wales



Storing secondhand prescription spectacles at Jetiase Eye Clinic

*Approved by the Board
on 9 April 2024*

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Introduction

Ashanti Development sent £146,448 to Ashanti in 2024, and spent it on the projects described below. In the UK, we are a volunteers' charity and pay no salaries or expenses but have twenty salaried staff in Ghana to progress our work.

This year activities were dominated by construction of a polyclinic in the village of Dome, some 65 kms north of our present headquarters. Dome stands beside the main pathway south used by migrants, large numbers of whom are converging on Ashanti. They come because climate change has made it too difficult to sustain life in their home villages – and possibly originate from as far as Burkina Faso, Mali or Niger. They travel for months, by public transport where it exists and when they have the money, by private vehicle or by foot, carrying their few possessions and driving their cattle before them. Pregnant women often walk until just before they give birth.

When they arrive, the migrants are typically unwell, malnourished and exhausted. They have no idea how to farm in Ashanti. When they are hungry they steal, and the Ashantis retaliate. Sometimes we worry that we are on the brink of major violence. Ashanti Development therefore spent much of the year constructing and equipping a polyclinic by the side of their main route south, and extending our farm support scheme northwards into the main migrant area.

The total amount we have sent to Ghana since registering as a charity in 2005 now stands at £3,645,030 in 2024 money.

Trustees' Report

Objectives and activities

Mission Statement

To relieve poverty and promote health and development in and around the Ashanti Region of Ghana by means including the provision of safe and accessible water.

Key Objectives

1. To provide all communities with clean water, sanitation, and health and hygiene education, and to strengthen village institutions to the point where they are able to maintain these improvements.
2. To improve health, particularly eye health, and increase longevity.
3. To boost educational standards, including literacy, numeracy, computer and agricultural skills.
4. To create an environment within which each individual can earn a living wage.

Cross Objectives

1. To raise sufficient funds for Ashanti Development's work.
2. To ensure that activities are based on proper knowledge and information, take account of risk and are carried out regardless of colour, creed, race or sex; and to safeguard those coming into contact with the charity.
3. To ensure that Ashanti Development works efficiently and complies with legal and financial requirements.
4. Ashanti Development meets these objectives through its project work which is described below.

Achievements and performance

Ashanti Development's work falls into four broad categories:

- *water, sanitation and training in health and hygiene*
- *healthcare*
- *education*
- *livelihood support.*

Projects

Water, Sanitation and Hygiene Training (WASH)

Since we registered as a charity in 2005, we have provided over 50,000 people living in 72 villages with clean water, sanitation and training in health and hygiene (WASH). Most villages located within an hour's drive of our headquarters have now received WASH and all village committees have been strengthened to the point where they are able to maintain the improvements independent of us.

As described above, most of our efforts during 2024 were spent in building a new polyclinic at Dome, a village far north of Ashanti. We also extended some of our other activities northward and into the area. We therefore managed to provide WASH to only one new village during the year, the migrant village of Fawoman.



The migrant village of Fawoman

Healthcare

We have constructed six clinics in Ashanti, including an eye clinic, and built a new wing for Mampong Maternity Hospital. We have built a large Centre for the Disabled, renovated hospital wards and provided medical equipment to several health centres.

The Dome Clinic

Our main work in 2024 was at Dome village, building a polyclinic designed to provide healthcare to migrants passing through the area and to newly-established migrant villages. This area was previously relatively empty and remote from centres of population, but in the last few

years it has been filling with migrants, who come south to avoid climate change. Many travel for hundreds of miles and arrive exhausted, malnourished and often sick.



Dome Polyclinic

The polyclinic was generously designed for us, free of charge, by Mark Eddison of MEB Design Ltd and consisted of both clinics and wards for in-patients. Its location was chosen by Sekyere Central District officers and the six acres of land on which it was built were donated by Dome village itself. The Dome community also gave us all the help it could - for example, they cleared the site and block moulded bricks, later

providing a permanent security guard, all free of charge.

By December, the polyclinic was nearly complete.

Eye Healthcare

Jetiase Eye Clinic has held 5,606 consultations and arranged for 397 cataract operations to be performed by Ghanaian surgeons. Our two optometrists have also distributed hundreds of second-hand prescription spectacles.

In November, a team of eight optometrists and two optical assistants from Specsavers (Leicester) visited Ashanti under the leadership of Ab Roy. Each one carried in their suitcase 500 graded secondhand prescription spectacles, making a total of 4,000. The picture on the front cover of this report shows the spectacles being sorted into prescription drawers. Once installed in the clinic, the team carried out 1,333 eye tests.

Before they left the UK they also raised enough money to finance 72 cataract operations, which were duly carried out by Ghanaian eye surgeons from Komfo Anogye Hospital.

Ashanti Development wishes to record its great thanks to Ab Roy and every member of his team for turning around so many lives in Ashanti.

Mampong Asante Government Hospital

In past years, we have renovated several hospital wards for Mampong Hospital, and have converted and equipped a disused café at the Maternity Hospital into a Mothers and Babies' Unit (MBU). The Hospital is chronically short-staffed and so we occasionally provide volunteer doctors and nurses, who typically stay for a few months at a time.

During 2024, Leah Morasutti, an emergency registered nurse from Canada, completed her three month voluntary placement. This included working with the nursing team to improve the triage of patients arriving in Accident and Emergency and Outpatients, using the new electronic health record at the hospital.

Dr Mhairi Leeson and Dr Reina Kawanami, a neuro-surgeon, spent several months in Ashanti. All three stayed in Ashanti Development's volunteer accommodation in Gyetiase and commuted each day to the hospital.

Outreach

In March, a team of Ashanti Development medics and District Health Department officers carried out an outreach in villages in the north of Sekyere Central District, the area near Dome village. They identified cases of elephantitis, ringworm and other skin diseases and found that people in the village of Oku, for example, were drinking untreated water, typically surface water from ponds or puddles. They concluded that clean water, sanitation and hygiene were required as a matter of urgency.

In the event, a borehole was subsequently drilled at Oku by World Vision International.

Worms

In line with the policy we have agreed with District medical officers, in 2024 we cut the number of de-worming tablets for distribution to children to 12,000. While the distributions were taking place, District nurses advised the parents to look out for symptoms of worm infestation throughout the year and be prepared to buy de-worming tablets themselves – they are very cheap – if necessary.

However we also reserved some tablets for children living deep in the bush, who didn't go to school.



Child with worms

Women and Girls Project

For several years, we have worked with the District education and health departments to help girls successfully complete their junior high school education. Our findings included the fact

that girls often miss out on schooling due to poor access to sanitary wear or drop out completely because of teenage pregnancy or early marriage.

By 2023, it was evident that little information or advice was given to girls by their parents, and the information they received on sexual and menstrual health and relationships varied greatly. The project's focus switched to villages with the highest teenage pregnancy rate, which it was planned to visit twice during the year, initially working with the headteacher and child welfare lead but offering separate education and discussions for parents and girls.

In 2024, because of lack of funds only one of these scheduled visits has been carried out.

Solar power

We have provided solar power to Nkujua and Asubuaso clinics. This greatly increases the chances that patients will not need referrals, and enables vaccines to be stored locally in a fridge. This greatly increases the chances that patients will not need referrals. Working by torchlight, possibly with the torch held in the mouth, makes treatment less likely to succeed and nurses tend to refer cases which are not straightforward immediately. It also enables vaccines to be stored locally in a fridge and means that nurses can watch television or charge their mobiles in the evenings and are consequently more willing to relocate to isolated areas. It also means that nurses can watch television or charge their mobiles in the evenings, and nurses are consequently much more willing to relocate to isolated areas.

In 2024, we supplied solar power to Dome Clinic.

Weanimix

Weanimix is a nutritional food supplement consisting of a mixture of dried and powdered beans, corn and groundnuts. For nearly fifteen years Ashanti Development has made and distributed weanimix to children identified as malnourished by the District Nurse during baby-weighing sessions.

Initially, we provided weanimix to large numbers of children. By 2023 only 54 children required it, reflecting the better diet enjoyed by people in general in the area. For 2024, only 29 children were given weanimix, and Ashanti Development began moving the project to the northern area around Dome.



Weanimix, ready for use

Hardship

Our projects in Ashanti are bringing freedom from hunger and some stability to local populations, but the elderly, sick and disabled are unlikely to feel much benefit in the short term. Some have difficulty surviving. We therefore continue to give forty of them a very small amount of money each month.

Free School Meals

We continue to provide children under the age of five and living in Gyetiase village with free school meals. Our medical staff assess the health of these children every two or three years and, follow up any cases of concern.

Education

School Building

We have built seven schools or kindergartens in Ashanti; two sets of teachers' accommodation; school latrines in Gyetiase and Dida Villages; and four computer centres. Since 2013, Ashanti Development has run an ambitious teacher-training project, which has resulted in major improvements in teaching and learning in primary and secondary schools throughout the District.



Bonkron Kindergarten

Scholarships

In 2021, volunteer Brian Kim created a scholarship scheme providing for one boy and one girl from each senior high school in the District to continue their studies for three years. A condition was that the students came from the poorest families as well as being talented and hard-working.

Almost all the students who obtain scholarships from the Brian Kim Scheme would pass the university entrance exam if they had the chance, so we made an appeal for funding to enable at least

a few of them continue to university. The cost to donors was only £277 a year, and the appeal raised enough to send four students to university every year.

Teacher training project

After ten years of sterling work, Dave Banks, our volunteer teacher-trainer left Ashanti in 2022. We were delighted to learn that even in his absence exam results held up and in 2023 our District results in the main benchmark exam were 93.7% - certainly one of the best results in the whole of Ghana.

In 2023 exam results held up well, showing just a small drop to 85.9 per cent, and it was clear that the District Education Department, which was managing the project, had taken Dave's teaching to heart. We therefore gained their agreement to extend the project to a neighbouring District, in the hope that the new District will benefit to the same extent. This work has yet to begin.

National Leavers' Exam Results for the District of Sekyere Central, Ashanti Region	
Year	%
2012	32
2021	81.6
2022	85.2
2023	93.7
2024	85.9

Livelihood Support

Farm Support

Seventy-nine villages now participate in our farm support scheme, which provides full participants with four years training in farming and marketing. Surrounding villages, whose farmers are not full participants, are welcome to attend the training as observers and typically adopt many of its lessons, so good practice spreads rapidly. Not only does the scheme eradicate hunger within a year in participating villages: it also fosters good relations between farmers from different tribes.

All farm support villages visited in 2024 had at least doubled their harvests during their first year on farm support. Some had done even better.

We began to vary the way in which the project is run to suit particular circumstances. For example, in cases where the community is polygamous, there is sometimes a problem recruiting

enough participants per village. This is because participants must provide guarantors for their loans who are not related to them, but this can be difficult or impossible where polygamy is practiced: virtually everyone is related. We therefore started to waive that condition when required.

Similarly, in 2024 we started a project confined to members of the Fulani tribe, whose cattle are often a source of conflict with the Ashantis. Projects for members of only one tribe do not directly help integrate tribes but by training the Fulanis how to grow crops rather than working as herdsmen relations with the Ashantis were much improved.

Around one in ten farmers is diversifying into new and ‘exotic’ crops including carrots, cucumbers, and green peppers.

During the year we recruited a third Farm Support Officer, Ibrahim Jijiri Taminu, who will also work on the bee-keeping project.

Bee keeping

By the end of 2023, we had trained over one hundred people in bee-keeping in twenty villages, and developed our own trainer.



Ashanti beekeepers

The project produces mainly small-scale bee keepers, adding extra cash to their household income from honey sales, and a few large-scale bee keepers, making a significant difference to the money they earn. One of them, Kofi Marfo, earned Ghc.7,500 (about £374, a large amount for an Ashanti farmer) from honey sales in 2024 and managed to extend his house. Meanwhile, thanks to the Ghc.6,000 (£300) he made from his 17 hives last year, Mustapha Bai was able to put his children through school

Dressmaking School/Marketing

Twenty students out of the 35 who have so far passed through the school, have now completed their apprenticeships. Eight have set up their own dressmaking businesses locally but we no longer have contact details for the rest.

Lessons apart, the students make goods to sell in our charity stall in Camden Market and in several shops around the UK. The stall was run in Camden almost every Saturday during 2024, and at various other nearby locations.

Microcredit

By the end of 2024, women in thirty-six villages were participating or had finished participating in the scheme. This project works well and is very popular with Ashanti women who have named it ‘Yen Daakye’, meaning ‘Our Future.’

We want to expand this scheme to the north of the area, around the village of Dome, but have difficulty finding someone to run it since the level of education among the mainly migrant community is low.

Financial review

Reserves Policy

Ashanti Development holds a reserve in the UK to be used to cover salaries for our staff in Ghana for approximately one year.

No remuneration or expenses were received by Trustees or volunteers in the UK, all of whom acted in a voluntary capacity and most of whose projects were self-funded.

Independent examiner's report to the trustees

I report to the charity trustees on my examination of the accounts of Ashanti Development Ltd ('the Company') for the year ended 31 December 2024 which are set out on pages 14 to 19.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

In carrying out my examination I have followed the directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe in any material respect that:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



C W Christy, FCA

12 Courtney Way, Cambridge, CB4 2EE.

Date

Statement of Financial Activities
(incorporating an Income and Expenditure account)
for the year to 31 December 2024

	Unrestricted funds £	Designated funds £	2024 Total £	2023 Total £
Income from:				
Donations	62,601	66,437	129,038	164,299
Total Income	62,601	66,437	129,038	164,299
Expenditure on:				
Project Work	-	118,149	118,149	78,397
Operating costs in Ghana	68,960	-	68,960	74,294
Total expenditure	68,960	118,149	187,109	152,691
Net income/(expenditure)	(6,359)	(51,712)	(58,071)	11,608
Transfers between funds	(14,252)	14,252	-	-
Net movement in funds	(20,611)	(37,460)	(58,071)	11,608
Total funds brought forward	24,116	107,639	131,755	120,147
Total funds carried forward	3,505	70,179	73,684	131,755

Notes:

All of the above results are derived from continuing activities. All gains and losses in the year are included above.

Balance Sheet
for the year to 31 December 2024

	2024	2024	2023	2023
	£	£	£	£
Fixed Assets		14,562		21,844
Cash at Bank and Hand	54,588		87,992	
Funds in Ghana	<u>4,534</u>		<u>21,919</u>	
Current Assets		59,122		109,911
Creditors		-		-
Net Assets		<u>73,684</u>		<u>131,755</u>
Designated		70,179		107,639
Unrestricted		3,505		24,116
Funds		<u>73,684</u>		<u>131,755</u>

For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 9 April 2025

And signed on their behalf by

David Rees, Chair



and

Saulius Sliackus, Accountant



Notes to the Financial Statements

Basis of accounting

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, with the applicable requirements of the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006, and under the historical cost accounting rules.

Ashanti Development Ltd meets the definition of a public benefit entity under FRS 102.

Going Concern

The financial statements are drawn up on the going concern basis which assumes Ashanti Development will continue in operational existence for the foreseeable future.

Incoming resources

All incoming resources are included in the statement of financial activities when the charitable company is entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the Bank.

Resources expended

Expenditure is included on an accruals basis inclusive of VAT, which is not recoverable.

Expenditure directly attributable to specific activities has been allocated to those activities. Costs of charitable activities in Ghana represent direct expenditure incurred for operational activities together with associated support costs to deliver safe water, sanitation and hygiene and other.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable for the object of the charitable company without further specified purpose and are available as general funds. Restricted funds are subjected to restrictions on their expenditure as imposed by the donor.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and bank current account balances and are subject to insignificant risk of change in value.

Structure, governance and management

The trustees met in February, April, August and November by zoom. Tony Shah and William

Oteng-Mensah retired by rotation in November and were unanimously re-elected. David Rees and Chris Hartley-Sharpe remained as Joint Chair. Early in the year, Yingxin Jiang resigned as Trustee because she had moved abroad. As representative of our sponsors, Softwire, she was replaced by Jasmine Buckley on 3rd April.

Trustees are recruited because their expertise is relevant to Ashanti Development's work. They are required to understand their legal obligations in taking on the role of trustee and are encouraged to contribute to the Board's discussions. Decisions about procedures, policies, finances and changes to the way the charity is run are taken at their regular quarterly meetings. The day to day running of the charity and decisions about activities in the UK and Ghana are taken by Penny David and Nicholas Aboagye, working in conjunction with the appropriate board members who are responsible for delivering the agreed strategy and ensuring Ashanti's policies are adhered to.

The financial situation and risk were standing items on the agenda at Trustee meetings. Among subjects debated were the exchange rate which in 2023 had seen the Ghanaian cedi lose 21 per cent of its value. This trend continued but was balanced against purchasing power which depends on inflation. It was agreed to minimise the period between exchanging sterling for cedi and using the cedi to purchase in Ghana.

The Trustees were also concerned that a suitable replacement should be found for Penny David, who wished to retire; and in Ghana for Nicholas Aboagye who needed a deputy who could eventually take over his work when he retired. Penny David's replacement has as yet not been found but at the Annual General Meeting in August Belinda Otoo was appointed Deputy Director in Ghana.

They also stressed the importance for Trustees to use up-to-date computer software and robust computer data backing. Shortly afterwards, Ashanti Development switched to Xero accounting software.

Chris Hartley-Sharpe, Albert Antwi and Nicholas Aboagye worked together to produce a record of Ashanti Development's policies on terms and conditions of employment, including the amounts payable in case of redundancies and retirement.

Richard Black reported on risk.

Helen Booth updated the Volunteers' Handbook.

Martha Boadu again organised the Taste of Ghana party and ran a weekly stall in Camden Market.

In Ghana, Nicholas Aboagye retained overall responsibility for activities, including staff management and training and projects.

Partners

Our partners include:

- Ashanti Development (Ghana), an independently registered Ghanaian NGO
- Ashanti Development (Italia), an independently registered Italian NGO
- Ashanti communities, and their representative organisations at all levels
- UK based donors and volunteers

Reference and administrative details

Ashanti Development is a charitable company limited by guarantee, incorporated on 29 December 2009. The company has no share capital. It is governed by its memorandum and articles of association and the liability of board members is limited to £1 each.

The board of trustees is responsible for the strategic governance of the charity and all act in their capacity as trustees as unpaid volunteers. Members of the board are directors for the purpose of company law and are set out below.

Registered Office:

21 Downing Court

Grenville Street

London WC1N 1LX

Trustees are recruited

Telephone: +44 (0)207 837 3172 +44 (0)7713 743 398

Website: ashantidevelopment.org

E-mail: info@ashanti-development.org.uk

The trustees shown below have held office during the whole period from 1st January 2024 to 31st December 2024:

ALBERT, Antwi

BOADU, Martha Appiah

BOOTH, Helen Louise

DAVID, Penny

HARTLEY-SHARPE, Christopher James

KEEP, Judith-Anne Esme

OTENG-MENSAH, William

REES, David Charles, Dr

SHAH, Antony Arjun

SLIACKUS, Saulius

WILLIAMSON, Dawn

YINGXGIN, Jiang

Accounts



ASHANTI DEVELOPMENT
(A charitable company limited by guarantee)

**Trustees' Report and Financial Statements
for the Year Ended 31 December 2023**

Registered charity number: 1133517
Company number: 07113261 registered in England and Wales



The Chiefs of the Eight Tribes of the village of Ankamadua

*Approved by the Board
on 27 April 2024*

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Introduction

Since registering as a charity some twenty years ago, Ashanti Development has sent £2,433,270 (£3,433,212 in 2023 money) to Ghana. A little goes a long way in Ashanti and, as we are all volunteers taking no salaries or expenses in the UK, one hundred per cent of the money we receive goes to Ghana, whether it comes in the form of donations, grants or is generated by (personally-financed) fund-raising events.

We're lucky to have highly motivated (salaried) staff in Ghana, who progress our work with great efficiency. With their help we have improved the lives of people living mainly in the Sekyere Central District of Ghana to the point where they seem comfortable and no longer tell us of their overriding desire to seek a better life overseas, whether legally or illegally.

In 2023, we sent a further £164,293 to Ashanti. This report lists the ways we spent it, as well as some of our achievements since we first started work there in 2005.

Trustees' Report

Objectives and activities

Mission Statement

To relieve poverty and promote health and development in and around the Ashanti Region of Ghana by means including the provision of safe and accessible water.

Key Objectives

1. To provide all communities with clean water, sanitation, and health and hygiene education, and to strengthen village institutions to the point where they are able to maintain these improvements.
2. To improve health, particularly eye health, and increase longevity.
3. To boost educational standards, including literacy, numeracy, computer and agricultural skills.
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Cross Objectives

1. To raise sufficient funds for Ashanti Development's work.
2. To ensure that activities are based on proper knowledge and information, take account of risk and are carried out regardless of colour, creed, race or sex; and to safeguard those coming into contact with the charity.
3. To ensure that Ashanti Development works efficiently and complies with legal and financial requirements.
4. Ashanti Development meets these objectives through its project work which is described below.

Achievements and performance

Ashanti Development's work falls into four broad categories:

- *water, sanitation and training in health and hygiene*
- *healthcare*
- *education*
- *livelihood support.*

Projects

Water, Sanitation and Hygiene Training (WASH)

Since 2005, we have provided over 70,000 people living in fifty villages with clean water, sanitation and training in health and hygiene. Most of the villages located within an hour's drive of our headquarters have now received WASH.

The UK's precarious economic situation has resulted in charities receiving fewer donations in 2023 than in the past, and this was true for Ashanti Development. This year, we only managed to raise funds to provide water, sanitation and training in health and hygiene (WASH) to one new village, the migrant village of Fawoman. Work is scheduled to begin in early 2024.

Healthcare

We have constructed six clinics in Ashanti, including an eye clinic, and built a new wing for Mampong Maternity Hospital. We have built a large Centre for the Disabled, renovated several hospital wards and provided medical equipment to several health centres.

The Dome Clinic

The welfare of both Ashantis and migrants is high on our list of priorities. Throughout the year migrants continued to arrive from northern Ghana, Niger, Mali, Burkino Faso and other parts of the Sahel in a bid to escape the worst effects of climate change. Arriving in Ashanti they were typically unwell, exhausted and malnourished. When they were hungry they stole, and the area sometimes seemed on the brink of violence.

Ashanti Development therefore adopted twin aims: in the medium term, to provide migrants with a means of livelihood (discussed below); in the short term, to improve their health.

One of the migrant routes to Ashanti passes through the north of our area and is bordered by

small, migrant villages. We chose to try to improve migrant health by constructing a polyclinic in the migrant village of Dome. Located squarely on the southward path, patients would not only be migrants passing through in a quest for good farmland, but also newly-established migrant villages.



The Dome Clinic, not yet finished

We decided the polyclinic should be able to administer instant treatment and also have wards for longer-term cases. Generous donors entered the scene midway through the year and building work began toward the end of 2023.

The work was greatly helped by the cooperation given us by the village of Dome, whose chief was delighted to have a clinic located in his village. He gave us the land and arranged for the Dome villagers to clear the site for us free of charge. (They would have carried out more work for us if they had been slightly more skilled.)

Volunteer Doctors and Nurses for Mampong Government Hospital

Mampong Government Hospital is only 3km away from our home village of Gyetiase, and over the years good relations have been established between our organisations. We have upgraded several hospital wards and in 2022 converted a disused café at the maternity hospital into a Mothers and Babies' Unit (MBU), furnishing it with beds and equipment including incubators and radiant baby warmers. Of the 592 babies treated there in the first year, 99 per cent survived compared with a survival rate of 80 per cent at other units in the region.



Mampong Mothers and Babies' Unit

The hospital remains very short staffed, and we continue to send European doctors to work there for a month or two. The first of these, Dr Sabrina Hammerl, was followed in 2023 by Dr Tanya Camelieri who on the basis of Dr Hammerl's experience had a better idea of what to expect.



A Patient of the Mothers and Babies' Unit

die with conditions that are so easily treated in developed countries, she said.

She was followed in November 2023 by Leah Marassutti, an emergency registered nurse from Canada who worked at implementing a formal triage system. Leah commented that not only was equipment in short supply but that nurses (were) forced to take on responsibilities past their scope due to the short staffing of doctors.

Outreach

In December 2023, Ashanti Development medics worked with a team from Mampong Hospital to screen over a hundred villagers from the community of Kyekyewere. They found that seven per cent, all women, suffered from severe hypertension. Three of them were obese. This is of concern as hypertension is a significant, modifiable health risk.

They also identified a fifty-year old male who was HIV positive, and a male and a female, who were hepatitis B positive. A 'new' HIV positive result was also detected. Three people had random blood sugars taken. Two other people reported that they had diabetes but there were many people present whose diabetic status was unrecorded.

Feedback and counselling was given to all those screened. A report is available on request.

Worms

Working with the District Health and Education Officers, Ashanti Development has distributed 41,000 de-worming tablets to children since 2015.

In June 2023, Ashanti Development arranged for the District to distribute de-worming tablets to 17,000 children. Some remaining money was used to buy second doses for children who were

particularly badly affected.

The officers took the opportunity to educate children and parents on ways to avoid worms and their effects. It is hoped that as the area becomes less impoverished parents may understand the need for de-worming tablets and buy them for their children when they are needed. The tablets are very cheap – only slightly more than 50p each.



Child with Worms

Women and Girls Project

For several years, we have worked with the District education and health departments to help girls successfully complete their junior high school education. Our findings included the fact that girls often miss out on schooling due to poor access to sanitary wear, or drop out completely due to teenage pregnancy or early marriage.

By 2023, it was evident that little information or advice was given to girls by their parents, and the information they received on sexual and menstrual health and relationships varied considerably. The project's focus is now switching to villages with the highest teenage pregnancy rate and we are currently fund-raising for the next phase of the project.

Solar power

One of our most successful projects was the provision of solar power to Nkujua and Asubuaso clinics, both remote areas. Previously, when patients arrived in the night nurses had to hold a torch in their mouths while they examined them. Solar power made this no longer necessary. It also made it possible to keep vaccines in a fridge after they were opened, whereas before they had immediately been thrown away. Further, the presence of solar power attracted staff, because they could now watch television, use fans and charge their mobiles.

In 2020, Nkujua Clinic had referred one in five patients, but since solar power arrived only critical patients were referred. We were told that Asubuaso Clinic used to refer some 65 to 70 per cent of all patients who arrived in the night. With solar power, this had fallen to about five per cent.

Eye Healthcare

Since the Jetiase Eye Clinic opened, it has held 3,877 consultations and arranged for 325

cataract operations to be performed by Ghanaian surgeons.

In 2023, just over six hundred patients were seen by our two, part-time optometrists at the Ashanti Eye Clinic. We prescribe many patients with second-hand spectacles, kindly donated by SpecSavers or BasAid (Switzerland). A list is also kept of those requiring cataract operations and when funds allow the Komfo Anogye's eye surgeons in Kumasi are commissioned to visit and carry out operations in our operating theatre.

Weanimix

For nearly fifteen years, Ashanti Development has made and distributed weanimix, a nutritional food supplement consisting of a mixture of dried and powdered beans, corn and groundnuts. Malnourished children are identified by the District Nurse during baby-weighing sessions in Gyetiase and surrounding villages.

Initially, we provided Weanimix to large numbers of children. By 2023 only 54 children required it, reflecting the diminishing levels of malnourishment in the area.

Hardship



An Ashanti Pensioner

The full benefits of many of our projects will not be felt for several years, and in the meantime we fear for the wellbeing of the old, the sick, the disabled and the otherwise vulnerable. In the knowledge that our hardship project is unsustainable, we give a very small pension to selected villagers in some communities.

Free School Meals

We continue to provide children under the age of five and living in Gyetiase village with free school meals, for which the villagers contribute firewood and the occasional yam or cassava.

Awards

In 2023, Ashanti Development (Ghana) was honoured to receive two awards.

First, we received a citation from Mampong Government Hospital ... with immense gratitude for (your) unwavering support for the Mother & Baby Unit.

The second award came as a Special Honour of Recognition from the Chiefs and people of Sekyere Central District ... in profound gratitude ... for your numerous social intervention projects ... spanning education, agriculture, health, economic livelihood improvement, social welfare and community development. At the award ceremony chief after chief spoke in praise of our work. Indeed few villages in the area are untouched by it.

Education

Teacher training project

Since 2013, Ashanti Development has run an ambitious teacher-training project, which has resulted in major improvements in teaching and learning in primary and secondary schools throughout the District. We have also built seven schools or schools; two sets of teachers' accommodation; school latrines; and four computer centres.

By 2023, the teacher-training project in Sekyere Central District was complete and the indications were that it was embedded into teaching practice. Our volunteer teacher-trainer had trained four circuit supervisors to the point where they are able to deliver the project, and this will begin in 2024.



Teachers at work

Scholarships

This scheme, which began in 2020, provides for scholarships for twenty-four new students every year, meaning that seventy-two children benefit at any point.

Almost all the students who obtain scholarships from the Bill Kim Scheme qualify academically for university, but unfortunately the scheme doesn't offer support above the level of senior secondary school.

We are investigating the possibility of altering the scheme to provide for fewer students on the initial part of the scheme, and to use the savings to fund two or three students every year for university.

Nkwanta Primary School

In 2022 we were approached by the migrant village of Nkwanta for funding to mend the roof of their primary school. The school had 305 children, all of whom had to be sent home whenever it rained. It rains often in Ghana, and the children had become backward in educational terms.

In 2023, we raised the funds to replace the roof, to the enormous gratitude of the community.

Livelihood Support

Farm Support

Over sixty villages now participate in our farm support scheme, which provides four years of training in farming and marketing, and loans to full participants. Surrounding villages, whose farmers are not full participants, typically adopt many of its lessons, so good practice spreads rapidly. Not only does the scheme eradicate hunger within a year in a participating village: it also fosters good relations between farmers from different tribes.



Nicholas, our Country Director, distributes loans to farmers

This year the scheme was extended to thirteen new villages: Jesus Power, Aframso 1, Didaso, Didaso Kokomba, Odumase Town, Odumase Zongo, Amkamadua Fulani, Galiba, Dome North, Dome South, Ohemaa Dida Town, Ohemaa Dida Zongo. To accommodate them, we recruited Kwame Agyenim Boateng to join Prosper Boampeng as farm support officers.

We were pleased that a group of Fulani tribesmen asked if they might join the scheme although Fulani are traditionally cattle herders rather than farmers. In the past there has been friction between the Fulani and other tribes because sometimes the Fulani burn scrub to provide young grass for their

cattle and this may accidentally lead to a village being burned down; or allow their cattle to pollute a village water source. The inclusion of the Fulanis on the scheme signals their wish to try their hands at farming rather than cattle herding, which may lead to a more peaceful life for everyone.

A few modifications were made to the project in 2023. First, we began running second programmes for young people in villages where we had already run a programme. This was at the request of the farmers. They explained that their children, who would have liked to become farmers, generally failed to make enough money from farming and so moved to the towns and city to take low paid, unskilled jobs. Several villages persuaded us to run second programmes for their young people, who came back from the cities to participate. By the end of 2023, none of the young people had decided to return to the towns.



Kwame and Prosper, our Farm Support Officers

Second, with the help of volunteer Nathan, we decided to experiment by enabling one village (who volunteered) to take steps towards organic farming. There is no market for organic food in the neighbourhood, so to be successful farmers would need to save enough money through not buying weedkillers to compensate them for the risk of pests. The trial is being funded by one of our directors.

Farmers Day, at the start of December, saw two Ashanti Development-trained farmers winning awards. Razak Kwamang Frimpong of Amoaman won the best Youth Farmer Award in Sekyere Central District; and Johnson Agyei Douglas of Bobin won the best municipal carrot farmer in Mampong Municipal District.

From interviews held with the farmers at the start of 2024, it was apparent that the project is popular. All the farmers told us how much bigger their harvests were than they had ever been in the past. For next year, we hope to extend the project again, and are considering buying a tractor and renting it to the farmers on our scheme.

Bee keeping

At the start of this project, we trained a few people in bee-keeping from many villages, but we later worked out that it was more effective to train many people in fewer villages. Up to the end of 2023, we have trained sixty people in nineteen villages, who together account for seventy-five

beehives.

During Autumn 2022 we developed a new beekeeper group in the migrant village of Mantukwa. The core group of ten beekeepers is being trained and supported by Kofi Marfo, our beekeeper trainer from Gyetiase. He visits each month, sharing skills and providing support.

The project is going well and many of the beekeepers we've trained over the past ten years are still active. It takes years to become an accomplished beekeeper, but many of those who persist become beekeepers for life.

Dressmaking School/Marketing



Kofi Boampong, principal of the dressmaking school

Twenty students have now graduated from our Dressmaking School, of whom four have set up their own dressmaking businesses; seven are dressmaking from their homes and five have travelled and we no longer have contact details for them.

Lessons apart, the students make goods to sell in our charity stall in Camden Market and in several shops around the UK. It was run in Camden almost every Saturday during 2023, and supplemented by Christmas stalls at St Pancras Old Church. At the end of 2023, it had a profit of £2,721.26 in its account and a large stock of goods in hand.

Microcredit

By the end of 2023, 308 women in fifteen villages were participating in the scheme.

This project is well managed and organised but has not expanded as rapidly as we would have wished through lack of funds. Other villages often ask us to expand the scheme to include them.

Financial review

Reserves Policy

Ashanti Development holds a reserve in the UK to be used to cover salaries for our staff in Ghana for approximately one year.

No remuneration or expenses were received by Trustees or volunteers in the UK, all of whom acted in a voluntary capacity and most of whose projects were self-funded.

Independent examiner's report to the trustees

I report to the charity trustees on my examination of the accounts of Ashanti Development Ltd ('the Company') for the year ended 31 December 2023 which are set out on pages 15 to 20.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

In carrying out my examination I have followed the directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



C W Christy, FCA
12 Courtney Way, Cambridge, CB4 2EE.
Date 25 July 2024

Statement of Financial Activities

(incorporating an Income and Expenditure account) for the year to 31 December 2023

	Unrestricted funds £	Designated funds £	2023 Total £	2023 Total £
Income from:				
Donations	36,425	127,875	164,299	159,254
Total Income	36,425	127,875	164,299	159,254
Expenditure on:				
Project Work	-	78,397	78,397	97,775
Operating costs in Ghana	74,294	-	74,294	67,436
Total expenditure	74,294	78,397	152,691	165,212
Net income/(expenditure)	(37,869)	49,478	11,608	(5,958)
Transfers between funds	21,191	(21,191)	-	-
Net movement in funds	(16,678)	28,287	11,608	(5,958)
Total funds brought forward	40,794	79,353	120,147	126,105
Total funds carried forward	24,116	107,639	131,755	120,147

Notes:

All of the above results are derived from continuing activities. All gains and losses in the year are included above.

Balance Sheet**for the year to 31 December 2023**

	2023	2023	2022	2022
	£	£	£	£
Fixed Assets		21,844		29,125
Cash at Bank and Hand	87,993		83,613	
Funds in Ghana	<u>21,919</u>		<u>7,409</u>	
Current Assets		109,911		91,022
Creditors		-		-
Net Assets		<u>131,755</u>		<u>120,147</u>
Designated		107,639		79,353
Unrestricted		24,116		40,794
Funds		<u>131,755</u>		<u>120,147</u>

For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 27 April 2024

And signed on their behalf by:

Chris Hartley-Sharpe, Chair
and



Saulius Sliackus, Accountant



Notes to the Financial Statements

Basis of accounting

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, with the applicable requirements of the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006, and under the historical cost accounting rules.

Ashanti Development Ltd meets the definition of a public benefit entity under FRS 102.

Going Concern

The financial statements are drawn up on the going concern basis which assumes Ashanti Development will continue in operational existence for the foreseeable future.

Incoming resources

All incoming resources are included in the statement of financial activities when the charitable company is entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the Bank.

Resources expended

Expenditure is included on an accruals basis inclusive of VAT, which is not recoverable. Expenditure directly attributable to specific activities has been allocated to those activities. Costs of charitable activities in Ghana represent direct expenditure incurred for operational activities together with associated support costs to deliver safe water, sanitation and hygiene and other.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable for the object of the charitable company without further specified purpose and are available as general funds. Restricted funds are subjected to restrictions on their expenditure as imposed by the donor. At 31 December 2020 restricted funds were re-classified as designated funds which more accurately reflects the donors giving.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and bank current account balances and are subject

to insignificant risk of change in value.

Structure, governance and management

The trustees met in February, May, September and December by zoom. Penny David, Chris and Helen Hartley-Sharpe retired by rotation in July and were unanimously re-elected, and David Rees joined Chris Hartley-Sharpe as Joint Chair.

Professor Richard Black became Ashanti Development's Advisor.

Trustees are recruited who have an interest in sub-Saharan Africa to provide specific or general skills. They are required to understand their legal obligations in taking on the role of trustee and are encouraged to contribute to the Board's discussions. Decisions about procedures, policies, finances and changes to the way the charity is run are taken at their regular quarterly meetings. The day to day running of the charity and decisions about activities in the UK and Ghana are taken by Penny David and Nicholas Aboagye, working in conjunction with the appropriate board members who are responsible for delivering the agreed strategy and ensuring Ashanti's policies are adhered to.

The financial situation and risk were standing items on the agenda. The Trustees were especially concerned about the identification of replacements when needed for the present officers; about safeguarding and the need to ensure the safety of volunteers and local people in Ghana; and about the consequences of the sudden high rise in the rate of inflation in both countries. To mitigate these risks, it was decided to distribute some tasks more widely among the trustees and to recruit more volunteers to take on others; to appoint a safeguarding lead; and to be watchful of the effects of inflation.

The following Trustees accepted special responsibilities as follows:

- Martha Boadu organised the Taste of Ghana party and ran a weekly stall in Camden Market.
- Chris Hartley-Sharpe in conjunction with Nicholas Aboagye became responsible for staff remuneration and the pension scheme.
- Helen Hartley-Sharpe became Safeguarding Lead.
- Yingxin Jiang began upgrading the website.
- Judy Keep took responsibility for Gift Aid. She also raised over £4,000 for free school meals and organised a satellite sponsored walk.
- William Oteng-Mensah represented Ashanti Development on a body set up by food processors Blue Skies to look for solutions for plastic waste management.
- Trustees took turns in editing Ashanti News.

- Volunteers were recruited to cover fundraising and social media.

In Ghana, Nicholas Aboagye continued to head Ashanti Development and to take overall responsibility for its activities. During the year he recruited Kwame Agyenim Boateng as a second dedicated Farm Support Officer.

Chris Hartley-Sharpe and Nicholas Aboagye carried out a review of staff remuneration and pensions, and drew up a model redundancy and pension scheme for them.

Partners

Our partners include:

- Ashanti Development (Ghana), an independently registered Ghanaian NGO
- Ashanti Development (Italia), an independently registered Italian NGO
- Ashanti communities, and their representative organisations at all levels
- UK based donors and volunteers

Reference and administrative details

Ashanti Development is a charitable company limited by guarantee, incorporated on 29 December 2009. The company has no share capital. It is governed by its memorandum and articles of association and the liability of board members is limited to £1 each.

The board of trustees is responsible for the strategic governance of the charity and all act in their capacity as trustees as unpaid volunteers. Members of the board are directors for the purpose of company law and are set out below.

Registered Office:

21 Downing Court
Grenville Street
London WC1N 1LX

Telephone: +44 (0)207 837 3172 +44 (0)7713 743 398

Website: ashantidevelopment.org

E-mail: info@ashanti-development.org.uk

The trustees shown below have held office during the whole period from 1st January 2023 to 31st December 2023:

ALBERT, Antwi
BOADU, Martha Appiah
BOOTH, Helen Louise
DAVID, Penny
HARTLEY-SHARPE, Christopher James
KEEP, Judith-Anne Esme
OTENG-MENSAH, William
REES, David Charles, Dr
SHAH, Antony Arjun
SLIACKUS, Saulius
WILLIAMSON, Dawn
YINGXGIN, Jiang

ASHANTI DEVELOPMENT

England & Wales - Charity number 1133517

Accounts



ASHANTI DEVELOPMENT
(A charitable company limited by guarantee)

**Trustees' Report and Financial Statements
for the Year Ended 31 December 2022**

Registered charity number: 1133517
Company number: 07113261 registered in England and Wales



The Mothers and Babies' Unit at Mampong Maternity Hospital

*Approved by the Board
on 1 July 2023*

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Introduction

The year was marked by a slow return to normal working following the pandemic of the previous years. Thirteen people, both Trustees and volunteers, visited Ashanti. Luckily internet reception had improved and communications by zoom, which had been stepped up in 2021, again increased in frequency. Arguably the organisation gained in strength and cohesion as a result of having to confront communication problems caused by the pandemic.

In the UK, Ashanti Development is a 100 per cent voluntary organisation and pays no salaries, fees or expenses. UK-based volunteers play roles of various descriptions, including leading or contributing to our projects. Some of their work is noted in the projects descriptions. We are particularly grateful to Belinda Ottu, who works for us as a long-term volunteer in Ghana.

The Trustees continued to be preoccupied by problems thrown up by the flow of migrants into Ashanti. These had been forced south because climate change had made it too hard to sustain life in their home villages. They came from many different tribes and countries, including some as far away as Niger and Mali. They rented land off local chiefs and attempted to farm but they had no tradition of farming in the Ashanti climate and consequently had little success. Hunger led to stealing and occasional bouts of violence between Ashantis and newcomers.

In response, Ashanti Development decided to expand its farm support project rapidly, since ending hunger would also go a long way toward improving inter-tribal relations; and to build a large clinic in the village of Dome in the north of our area, directly on the main pathway south used by the migrants. Many of these are malnourished and unwell and Ashanti Development aims that the clinic should be designed in such a way as to provide for future expansion (or shrinkage) as and when necessary.

Trustees' Report

Objectives and activities

Mission Statement

To relieve poverty and promote health and development in and around the Ashanti Region of Ghana by means including the provision of safe and accessible water.

Key Objectives

1. To provide all communities with clean water, sanitation, and health and hygiene education, and to strengthen village institutions to the point where they are able to maintain these improvements.
2. To improve health, particularly eye health, and increase longevity.
3. To boost educational standards, including literacy, numeracy, computer and agricultural skills.
4. To create an environment within which each individual can earn a living wage.

Cross Objectives

5. To raise sufficient funds for Ashanti Development's work.
6. To ensure that activities are based on proper knowledge and information, take account of risk and are carried out regardless of colour, creed, race or sex; and to undertake due diligence to protect those coming into contact with the charity through its work from abuse or mistreatment.
7. To ensure that Ashanti Development works efficiently and complies with legal and financial requirements.

Ashanti Development meets these objectives through its project work. It has now worked with over seventy villages, always starting by ensuring they have a supply of clean water and providing sanitation and training in health and hygiene. On that basis, it expands its activities to the projects described below.

.....

Achievements and performance

Projects

Water, Sanitation and Hygiene Training

We are hugely grateful to the donor who sponsored 150 latrines and hygiene training for the migrant village of Ankamadua. The fifteen plus tribes who live in Ankamadua constructed their latrines in record time, since they were anxious to finish them before the rains. The Fulanjis in particular delivered an outstanding performance based on innovative working methods.

The village already had access to healthcare, since Ashanti Development had previously constructed a clinic on the midway point between land belonging to the Chiefs of Ankamadua and Amoaman. The outcome of these two factors is a huge improvement in the community's health.



Jansa Village

We are also grateful to the Wigan Cluster of Rotary Clubs for their sponsorship of the village of Jansa for items including an all-important mechanised borehole and latrines for every household. Jansa is an isolated village known for its basket-making. At the end of the project it sent a couple of these to Wigan in thanks. Wigan immediately filled them and sold them at its Christmas Fair, raising considerable extra cash for the village.

Volunteer Freddie Spence and Ashanti Development co-sponsored some three hundred people for latrines for the migrant village of Mantukwa. To thank him for his contribution, the village presented Freddie with a goat. Ashanti Development's financial contribution was generated by selling masks in the UK which were made in the Ashanti Development dressmaking school in Ghana.

Three boreholes were drilled in Ashanti Development's home village of Gyetiase whose water supply was becoming insufficient to provide for an expanding population. The boreholes were sponsored by Maji Systems, a company which manufactures solar-powered electronic taps allowing people to collect their water at any time, night or day, by using prepaid Water Cards. They pay only for what they use and the system keeps precise accounts of money received and banked, ensuring it is available for repairs and maintenance when needed.

Healthcare

July saw the official opening of the Mothers and Babies' Unit, constructed by Ashanti Development from a disused café in Mampong Maternity Hospital. Preterm babies with a low birth weight can now be allocated straight to one of the six incubators or two radiant baby warmers. The Hospital's Director, Dr Kwasi Gyimah, calculates that each incubator saves around ten lives a month. Critical cases had previously been referred to Kumasi Hospital, some 100 kms distant, and the majority were dead on arrival.

Ashanti Development is extremely grateful to its sponsors, Softwire, for funding this Unit, which we feel is one of the best things we've ever done in Ashanti. We're particularly encouraged to learn that mothers who give birth to pre-term babies in the bush now often bring them to the hospital and ask for them to be put on incubators.



This baby would previously have been sent to Kumasi Hospital for treatment.

On learning how short staffed the hospital was, Ashanti Development decided to look for doctors to volunteer to work there for two months or more. The London School of Hygiene and Tropical Medicine kindly let us participate in their careers fair, and Dr Sabrina Hammerl consequently became our first candidate. She worked for two months at Mampong Hospital but lived in our accommodation in Gyetiase, and was supported throughout by our London-based medical team.

Health Screening

In late November, a combined Ashanti Development and Sekyere Central medical team carried out health screening in the village of Ankamadua. Eighty-five villagers were screened for TB, diabetes, HIV, hypertension, breast cancer and the neglected tropical diseases of yaws, buruli ulcer and leprosy.

The team identified one case of HIV positive, one new diabetic and one with untreated stage three hypertension. High rates of obesity were also identified. Investigations are now underway to see whether similar screening can be arranged for other villages, including medical tracking for patients to ensure appropriate treatment.



Discussing health screening with the village

De-Worming Tablets



Child with worms

The commonest worms in our area are hookworms, but pinworm, whipworm, threadworm and flatworm have roughly the same effect. Infected children may suffer discomfort, constipation, diarrhoea, malnutrition and mental dullness. Where the infection is gross, children develop huge protruding bellies that leave them barely able to walk. Worms can lead to profound mental and physical retardation, and even death.

In March, 14,000 children were treated with de-worming tablets in a project run jointly by Ashanti Development and the Sekyere Central Health team. Most of the children were in the poorer parts of the District.

Volunteer Ruth Simpson headed the project and raised the necessary funding. District Officers told us that before the intervention many children had been too unwell to go to school and some of the children treated who lived in the forest had not been de-wormed for ten years.

Eye Healthcare

Eye screening was resumed, and in April, thirty-five patients identified by our optometrist received cataract operations, bringing the total number of cataract operations undertaken in our in our operating theatre to 325.

We are extremely grateful to BasAid, Switzerland, for collecting over one thousand second-hand prescription spectacles for our optometrist to distribute.



Post-operative patients

Dome Health Centre

We plan for this health centre to be located along the main migrant route into Ashanti. With the help of the RIBA we have persuaded architect Mark Eddison of MEB Design, who has worked in Ghana before and designed hospital architecture, to design and produce drawings.

The central idea for this health centre is that any part of it can be expanded or shrunk according to changes in need and that the design should be used for any other clinic we build in future. The local chief has given us six acres of land to build on.

Free School Meals

We continue to provide children in Gyetiase village under the age of five with free school meals. We are told that during the school holidays, when the meals are discontinued, many children lose weight.

Education

In January, Ashanti Development ran a training programme to train teachers in running revision courses, now important because of the pause in teaching caused by the pandemic. The teacher-training project which Ashanti Development had run for some ten years was temporarily halted by the resignation of our teacher-training. We hope it will be resumed in 2022.

Scholarships

The scholarship scheme, set up by volunteer Bill Kim, has now provided the means for thirty-six talented students to continue their education regardless of financial circumstances.

Livelihood Activities

Farm Support

We are particularly proud of our farm support scheme. It was created by our Ghana Director, Nicholas Aboagye, and serves not only to end hunger in a village within a year but also to promote good relations between migrants and Ashantis. At one point, the Ghana government sent observers to enquire about the scheme, large parts of which it included in its own. However the government scheme is less successful than it might otherwise be because it is underfunded.

This project provides formal classroom and one-on-one training in farming and marketing to twenty farmers per village. Before the planting season, each farmer is given a loan of Ghc.700 (ca £50) which he must repay with interest after the harvest. A few weeks later, the original loan plus interest are lent to the same farmer, who must again repay both with interest after harvest. This continues for four years, at which time the money has retained its value in real terms, the scheme closes and reopens, along with the loan money, in a new village, where the cycle is repeated. In this way, multiples of the initial four twenty farmers benefit from the scheme.

Formal lessons, one-to-one training and loans enable farmers to increase the size of their harvests rapidly. The whole community and neighbouring villages are welcomed to come



Planting in rows is new to many Ashantis

and observe the training. Our model is easy to follow and enables good practice to spread fast, while economic growth brings other benefits, including a greater uptake of education and better healthcare. Throughout the project, the needs of women, the disabled and the vulnerable are prioritised.

For marketing, groups of farmers are encouraged to work together to specialise in one particular crop. They then make an arrangement with market traders that they will always have enough of that crop to fulfil the trader's needs on condition that the trader only buys from them. To fulfil their part of the bargain, the farmers must work together in groups, and this usually involves Ashantis cooperating with

immigrants. It therefore goes a long way to establishing peaceful relations in a climate where violence can easily flare up.

By the end of 2022, Ashanti Development had set up farm support projects in fifty-one villages and employed a second dedicated farm support officer to help with the training.

Dressmaking/Marketing

Every woman who has graduated from the school is now working as a dressmaker. Throughout the year, the dressmaking school has made cotton goods, including oven gloves, sun hats, duvet covers, aprons and bags, for sale in the UK. Ashanti Development has the use of a community stall in Camden Market, where produce from the stall is sold every Saturday. Several shops also sell an re-order on our behalf.



Duvet cover



Oven gloves

Bee Keeping

Ashanti Development recently established a demonstration apiary for prospective bee-keepers. By the end of the year, 67 hives were operational.

Microcredit

This project has been operating slowly over the last year, owing to factors including illness. We hope to expand it rapidly in 2022.

Other projects

Hardship Fund

This fund is available to people who would probably not survive without it, and who live in one of the

eleven villages whose donors have opted into this fund.

Tree-Planting Project



This scheme engages children within three years of leaving school to plant and look after a teak sapling. Each year that the sapling survives, the children receive small gifts like pencils or T-shirts. After three years the children leave school and the sapling can survive independently.

In 2022 Ashanti Development ran this scheme in conjunction with the Mampong Forestry Commission. The Commission donated 3,000 seedlings, and Ashanti Development arranged the transport and supervised the children. They planted 3,000 trees, bringing the overall total to 9,000.

Weanimix

We continue to supply supplementary food for malnourished infants. This consists of powdered corn, maize and groundnuts which must be mixed with clean water or oil before giving to babies.

In 2022, we supplied weanimix to thirty-four children in seven villages.

Women and Girls Project

Working jointly with Sekyere Central District's Health and Education directorates, we are seeking information on the menstrual, sexual and reproductive health of teenage girls. Together, we hold discussions with teenage girls, boys and their parents to discuss the treatment of women and girls and provide advice on contraception. We hope that in time we may identify other ways of improving the quality of their lives.

The villages involved are those with the highest rates of teenage pregnancies. They will be monitored over the next two years to measure any impact on teenage pregnancy rates.

Monitoring and Evaluation

We monitor all our projects for five years, and less regularly thereafter. We occasionally evaluate specific projects.

Financial review

Reserves Policy

Ashanti Development holds a reserve in the UK to be used to cover salaries for our staff in Ghana for approximately one year.

No remuneration or expenses were received by Trustees or volunteers in the UK, all of whom acted in a voluntary capacity and most of whose projects were self-funded.

Independent examiner's report to the trustees

I report to the charity trustees on my examination of the accounts of Ashanti Development ('the Company') for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



C W Christy, FCA

12 Courtney Way, Cambridge, CB4 2EE.

Date 30 August 2023

Statement of Financial Activities
(incorporating an Income and Expenditure account)
for the year to 31 December 2022

	2022			2021
	Unrestricted funds 2022 £	Designated funds 2022 £	Total £	Total £
Income from:				
Donations	38,597.20	120,656.55	159,253.75	240,353.53
Total Income	38,597.20	120,656.55	159,253.75	240,353.53
Expenditure on:				
Project Work	-	97,775.24	97,775.24	£125,562.41
Operating costs in Ghana	67,436.37	-	67,436.37	£43,513.79
Total expenditure	67,436.37	97,775.24	165,211.61	169,076.20
Net income/(expenditure)	-28,839.17	22,881.31	-5,957.86	71,277.33
Transfers between funds	17,986.37	-17,986.37	-	-
Net movement in funds	-10,852.80	4,894.94	-5,957.86	71,277.33
Total funds brought forward	51,646.96	74,457.79	126,104.75	54,827.42
Total funds carried forward	40,794.16	79,352.73	120,146.89	126,104.75

Notes:

All of the above results are derived from continuing activities. All gains and losses in the year are included above.

Balance Sheet
for the year to 31 December 2022

	2022, £	2021, £
Fixed Assets	29,125.15	36,406.44
Cash at Bank and Hand	83,612.73	66,215.98
Funds in Ghana	7,409.01	23,482.33
Current Assets	91,021.74	89,698.31
Creditors	-	-
Net Assets	120,146.89	126,104.75
Designated	79,352.73	74,457.79
Unrestricted	40,794.16	51,646.96
Funds	120,146.89	126,104.75

For the year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 1 July 2023

And signed on their behalf by:

Chris Hartley-Sharpe, Chair



and

Saulius Sliackus, Accountant



Notes to the Financial Statements

Basis of accounting

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, with the applicable requirements of the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006, and under the historical cost accounting rules.

Ashanti Development Ltd meets the definition of a public benefit entity under FRS 102.

Going Concern

The financial statements are drawn up on the going concern basis which assumes Ashanti Development will continue in operational existence for the foreseeable future.

Incoming resources

All incoming resources are included in the statement of financial activities when the charitable company is entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the Bank.

Resources expended

Expenditure is included on an accruals basis inclusive of VAT, which is not recoverable. Expenditure directly attributable to specific activities has been allocated to those activities. Costs of charitable activities in Ghana represent direct expenditure incurred for operational activities together with associated support costs to deliver safe water, sanitation and hygiene and other.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable for the object of the charitable company without further specified purpose and are available as general funds. Restricted funds are subjected to restrictions on their expenditure as imposed by the donor. At 31 December 2020 restricted funds were re-classified as designated funds which more accurately reflects the donors giving.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and bank current account balances and are subject to insignificant risk of change in value.

Structure, governance and management

The trustees met in February, May, September and December by zoom. Penny David, Chris and Helen Hartley-Sharpe retired by rotation in July and were unanimously re-elected, and David Rees joined Chris Hartley-Sharpe as Joint Chair.

Professor Richard Black became Ashanti Development's Advisor.

Trustees are recruited who have an interest in sub-Saharan Africa to provide specific or general skills. They are required to understand their legal obligations in taking on the role of trustee and are encouraged to contribute to the Board's discussions. Decisions about procedures, policies, finances and changes to the way the charity is run are taken at their regular quarterly meetings. The day to day running of the charity and decisions about activities in the UK and Ghana are taken by Penny David and Nicholas Aboagye, working in conjunction with the appropriate board members who are responsible for delivering the agreed strategy and ensuring Ashanti's policies are adhered to.

The financial situation and risk were standing items on the agenda. The Trustees were especially concerned about the identification of replacements when needed for the present officers; about safeguarding and the need to ensure the safety of volunteers and local people in Ghana; and about the consequences of the sudden high rise in the rate of inflation in both countries. To mitigate these risks, it was decided to distribute some tasks more widely among the trustees and to recruit more volunteers to take on others; to appoint a safeguarding lead; and to be watchful of the effects of inflation.

The following Trustees accepted special responsibilities as follows:

- Martha Boadu organised the Taste of Ghana party and ran a weekly stall in Camden Market.
- Chris Hartley-Sharpe in conjunction with Nicholas Aboagye became responsible for staff remuneration and the pension scheme.
- Helen Hartley-Sharpe became Safeguarding Lead.
- Yingxin Jiang began upgrading the website.
- Judy Keep took responsibility for Gift Aid. She also raised over £4,000 for free school meals and organised a satellite sponsored walk.
- William Oteng-Mensah represented Ashanti Development on a body set up by food processors Blue Skies to look for solutions for plastic waste management.
- Trustees took turns in editing Ashanti News.

Volunteers were recruited to cover fundraising and social media.

-

In Ghana, Nicholas Aboagye continued to head Ashanti Development and to take overall responsibility for its activities. During the year he recruited Kwame Agyenim Boateng as a second dedicated Farm Support Officer.

Chris Hartley-Sharpe and Nicholas Aboagye carried out a review of staff remuneration and pensions, and drew up a model redundancy and pension scheme for them.

Partners

Our partners include:

- Ashanti Development (Ghana), an independently registered Ghanaian NGO
- Ashanti Development (Italia), an independently registered Italian NGO
- Ashanti communities, and their representative organisations at all levels
- UK based donors and volunteers

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Reference and administrative details

Ashanti Development is a charitable company limited by guarantee, incorporated on 29 December 2009. The company has no share capital. It is governed by its memorandum and articles of association and the liability of board members is limited to £1 each.

The board of trustees is responsible for the strategic governance of the charity and all act in their capacity as trustees as unpaid volunteers. Members of the board are directors for the purpose of company law and are set out below.

Registered Office:

21 Downing Court
Grenville Street
London WC1N 1LX

Telephone: +44 (0)207 837 3172 +44 (0)7713 743 398

Website: ashantidevelopment.org

E-mail: info@ashanti-development.org.uk

The trustees shown below have held office during the whole period from 1st January 2021 to 31st December 2022:

ALBERT, Antwi
BOADU, Martha Appiah
BOOTH, Helen Louise
DAVID, Penny
HARTLEY-SHARPE, Christopher James
KEEP, Judith-Anne Esme
OTENG-MENSAH, William
REES, David Charles, Dr
SHAH, Antony Arjum
SLIACKUS, Saulius
WILLIAMSON, Dawn
YINGXGIN, Jiang

ASHANTI DEVELOPMENT

England & Wales - Charity number 1133517

Accounts



ASHANTI DEVELOPMENT

(A company limited by guarantee)

Directors' Report and Financial Statements for the Year Ended 31 December 2021

Registered charity numbers: 1133517

Company number: 07113261 registered in England and Wales



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General Information

Ashanti Development is a charitable company limited by guarantee, incorporated on 29 December 2009. The company has no share capital.

Registered Office:

21 Downing Court
Grenville Street
London WC1N 1LX

Telephone: +44 (0)207 837 3172 +44 (0)7713 743 398

Website: ashantidevelopment.org

E-mail: info@ashanti-development.org.uk

The Directors shown below have held office during the whole period from 1st January 2019 to 31st December 2021:

ALBERT, Antwi
BOADU, Martha Appiah
BOOTH, Helen Louise
DAVID, Penny
HARTLEY-SHARPE, Christopher James
KEEP, Judith-Anne Esme
OTENG-MENSAH, William
REES, David Charles, Dr
SHAH, Antony Arjum
SLIACKUS, Saulius
WILLIAMSON, Dawn
YINGXGIN, Jiang

Directors' Report

Mission Statement

To relieve poverty and promote health and development in and around the Ashanti Region of Ghana by means including the provision of safe and accessible water.

Key Objectives

1. To provide all communities with clean water, sanitation, and health and hygiene education, and to strengthen village institutions to the point where they are able to maintain these improvements.
2. To improve health, particularly eye health, and increase longevity.
3. To boost educational standards, including literacy, numeracy, computer and agricultural skills.
4. To create an environment within which each individual can earn a living wage.

Cross Objectives

5. To raise sufficient funds for Ashanti Development's work.
6. To ensure that activities are based on proper knowledge and information, take account of risk and are carried out regardless of colour, creed, race or sex.
7. To ensure that Ashanti Development works efficiently and complies with legal and financial requirements.

Our partners include:

- Ashanti Development (Ghana), an independently registered Ghanaian NGO
- Ashanti Development (Italia), an independently registered Italian NGO
- UK based donors and volunteers
- Ashanti communities, and their representative organisations at all levels

The pandemic took its toll on all activities in Ghana and the UK in 2021. Travel restrictions remained in force for most of the year and none of the UK Directors was able to visit our Ashanti headquarters. UK-Ashanti communications were carried out by email, zoom or WhatsApp, resulting in few problems; Ashanti Development had developed enough internal understanding and cohesion to enable it to work confidently despite the problems.

The covid pandemic slowed activities during the year, but recovery was supported by a £80,000 legacy from a Director, and a £20,000 gift from another (which arrived at the end of the previous year and so is not shown in the accounts).

At every meeting, Directors discussed both the financial situation and risk, a standing item on the agenda. Having concluded in 2020 that the charity's principal risk lay in the lack of succession, several of the directors shadowed part of Penny David's work so that they could take over if necessary. For example, a different Director edited each issue of Ashanti News; Tony Shah took responsibility for the mailing list; Ying YingxGin oversaw social media and computer-related activities; and other Directors agreed to help fund-raise through their local Rotaries. Chris and Helen Hartley-Sharpe also undertook to become more involved in the work following their retirement in 2022.

No remuneration or expenses were received by Directors or volunteers in the UK, all of whom acted in a voluntary capacity and most of whose projects were self-funded.

The Directors met four times during the year by Zoom. Albert Antwi, Martha Boadu and David Rees retired by rotation in July and were unanimously re-elected. Three editions of Ashanti News were produced, with Directors contributing lead articles on key preoccupations in Ashanti - covid19, climate change and migrant villages.

The charity's income was expanded by money raised at the Taste of Ghana party in July and by the annual sponsored walk in London, which was mirrored by other walks in different parts of the country. Martha Boadu carried out a sponsored swim and a volunteer ran a half marathon for us and two boreholes were drilled with funding from donors who were referred to us by word of mouth.

Staff in Ashanti continued to be headed by Director Nicholas Aboagye, who took overall responsibility for activities. He was supported by Microcredit Manager, Mavis Bobie, Optometrist Agnes Oppong, and seventeen other members of staff. Two new staff members joined them during the year: Prosper Boampong Mprah as a Farm Support Officer and Sandra Mensah Bonsu as Assistant Optometrist.

Ashanti-based staff continue to show strong commitment to their work, which expanded in all departments despite the pandemic. Ashanti Development values their good health and buys them

National Health Insurance and personal protection equipment. No death or serious illness was recorded during the period under review.

All staff are required to adhere rigidly to safeguarding policies. They have received training in safeguarding but are reminded at staff meetings to report any abuse to their line managers, directors or government social services department for action. No safeguarding incident was recorded or reported during the period under review.

Staff are also encouraged to attend professional training when possible. Kofi Boampong, the dressmaking headteacher, attended a three week course in the early part of the year, while Nicholas Aboagye went on a Ghanaian government-sponsored course on water provision.

Projects

Background

The background to all our work during this period was the knowledge that the flow of migrants into Ashanti was growing and becoming a cause for concern. The migrants were coming south to avoid the worst effects of climate change. They were from many tribes and had sometimes walked from as far away as Niger or Mali. They tended to settle either in the towns, resulting in slums, or in the countryside where they attempted to farm. They were the poorest of the poor and had no idea of how to farm successfully in their new environment. They consequently stole food from the Ashantis, who retaliated. There were outbreaks of violence and at least one murder took place.

Our plans were therefore coloured by, for example, the need to help migrants obtain enough food; to improve relations between migrants and Ashantis; to provide healthcare and education in the areas where they were most needed; how best to plan for a future in which these new challenges were contained and exploited.

We were particularly grateful to Ashanti Development Italia. They made a video of an interview with Professor Joseph Teye, Director of the Centre for Migration Studies of the University of Ghana, which was of considerable help to us in deciding how best to respond to these eventualities

Water, Sanitation and Hygiene Training

Boreholes were drilled at the villages of Jansa, Nkwanta and Ebuoso, while Krobo and Gyamtokorum village communities were trained in latrine construction and hygiene training.

Water and sanitation provision is largely provided for through our Develop A Village project, which slowed down considerably because of the pandemic.

Healthcare

Ashanti Development continued to renovate and repair the structure and contents of Mampong Government Hospital's maternity wing. We learned that the hospital had about 170 annual preterm births a year, that is babies of 29-34 weeks old, and that around half of these died. Some 55 were taken every year to Komfo Anokye Hospital in Kumasi for special treatment, but about half of these were dead on arrival.

We therefore decided to convert an old canteen into a Mothers and Babies' Unit at Mampong, thus making the babies' road journey to Kumasi redundant. The cost will ultimately be borne by Softwire, to whom we are extremely grateful.

On learning how short staffed the whole hospital was we also decided to try to recruit medical staff in the UK to work as volunteers in Mampong Hospital. This project was still in the planning stage at the end of the year.

Ashanti Development has now constructed four primary health care clinics and collects data from them each quarter. The table below gives details of patients treated over the first three quarters of the year.

	Ashanti Development Clinic Report					
	Total number of patients	No. of pregnant women	No. of births	No of malaria cases	No. of diarrhoea or dysentery cases	Unusual sicknesses eg suspected HIV/Aids, yaws, covid19, tuberculosis
1st three quarters						
David Rees Clinic	718	160	52	956	69	10 FGM
David Williamson Clinic	1,338	129	23	465	57	1 (illegible) child
Mprim Clinic	571	88	7	257	45	1 suspected HIV
Adutwam Clinic	903	7	1	538	42	Respiratory tract infection

Volunteer Ruth Simpson continued her project to raise enough money to provide children in Sekyere Central District with de-worming tablets. In November, she appealed to the congregation of St Peter and Paul, Fleet, and additional money raised through grants enabled us to treat 14,000 children in both Sekyere Central and Mampong Districts.

Eye Healthcare: When the pandemic allowed, our optometrist continued to screen eyes, free of charge, noting those who were suitable for surgery. She also prescribed secondhand spectacles, again without charge. To help deal with the backlog, we employed Sandra Mensah Bonsu as assistant optometrist. Cataract operations were halted during the pandemic but re-started as soon as possible afterwards. To date, some 1,000 cataract operations have been carried out and 200 patients are awaiting surgery.

We were extremely grateful to our long-term sponsors, BasAid in Switzerland. Not only do they fund a large amount of our work, but they also began to collect secondhand spectacles to contribute to our stock.

Education

The District-wide teacher-training project we have been organising since 2015 was halted when Dfid and USAid began educational projects of their own, absorbing all spare teaching capacity. Further, our teacher-trainer could not visit Ghana during the pandemic.

Working through a District supervisor, he therefore organised a training course for headteachers, as the most important contributors to school improvement. The project aimed to provide them with an understanding of what they could accomplish, and motivate them to do more. It involved 120 headteachers as well as District staff, and affected some 27,000 children. It is scheduled to take place in 2022.

Scholarship: We were extremely grateful to volunteer Bill Kim, who set up a scholarship scheme enabling talented students to continue their education regardless of financial circumstances.

Income Support

Farm Support: Ashanti Development had previously piloted its farm support in eleven villages, making many amendments to its methodology in the process. The project, drawn up in partnership with the local Agricultural Research Centre (ARC), provides training in farming and marketing to twenty farmers in each village, and welcomes the rest of the community to observe the training. The project's marketing element relies on groups of farmers working together to fulfil the needs of market traders. In most cases this involves Ashantis cooperating with immigrants.

The ARC is government-funded. At one point the ARC called for government observers to observe the scheme as a result of which it became a model for the government's national agricultural strategy. Sadly, this is now severely underfunded as national funds are reserved to fight covid19.

In 2021, we raised funds to extend this scheme from the original eleven villages, to thirty. To assist with this Prosper Boampong, a farm support officer, was employed. We hope that crops in the selected villages will double or treble in size in the first year and eliminate hunger.

Dressmaking/Marketing

In 2020, we asked our dressmaking school in Ashanti to make masks of African cotton for sale in the UK. Over 1,000 masks were made and sold, raising £5,000 - enough money to sponsor a community for latrines and hygiene training. A settler village, Mosi Kura, was selected and the

community promised to work hard to instal their latrines but they had no experience of the benefits hygiene and sanitation could bring, the work of digging latrine pits is hard and they quickly abandoned the work. The money was then pooled with money collected for the village of Mantukwa, which constructed its latrines with enthusiasm.

Tony Shah took the initiative of marketing the products of the dressmaking school and extended the range to items to include oven gloves, sun hats, duvet covers, aprons and bags. Covid made the marketing and sales of these difficult, despite which it was clear the items were popular and would sell well if only more outlets could be found. One important outlet was the community stall that Ashanti Development had been given at Camden Market, where Martha Boadu sold produce every Saturday. Other sales were made at similar venues. Tony also arranged contracts to sell our products with two shops. This initiative seems likely to be very successful and is continuing.

Bee Keeping: Director Dawn Williamson funded the purchase of a piece of land to be used as a demonstration apiary to spread knowledge and understanding of bee-keeping. She also planned to pilot a new model: to put all the hives in any given village in one place so that people could learn from each other and safeguard one another's hives. By the end of the year, 67 hives were operational.

Microcredit: Over the last few years this project had barely progressed as a result of an accident suffered by microcredit manageress followed by lock-down and her pregnancy. However by year end, a recovery plan had been drawn up and was working well. It involved the extension of the project to seventeen new villages by August, and this target was met. The project is since continuing to expand.

Other projects

Hardship Fund: This fund is only available to people who would probably not survive without it, and who live in a village whose donor is part of this fund. We continue to support a lady who walked from the north of Ghana, collecting destitute children on the way arrived in Mprim with twenty-two mouths to feed.

Weanimix: We continue to supply supplementary food for malnourished infants.

New Projects

We are beginning a project which aims to collect information about the treatment of women and girls in Ashanti, with a view to seeing if we can help make any improvements.

We are grateful to hydrogeologist Simon Sholl who recommended us to buy a GPS machine and

collect coordinates for new Ashanti villages, and who now routinely adds them to the map he originally made for us.

One of our Directors is funding and overseeing work on the community museum we constructed at Gyetiase.

William Oteng-Mensah began investigating the possibility of recycling plastic into some useful household product like roofing tiles.

Helen Cross began investigating the possibility of eliminating the use of chemicals in farming.

Monitoring and Evaluation

We monitor all our projects for five years, and less regularly thereafter. We occasionally evaluate specific projects.

Reserves Policy

Ashanti Development holds a reserve in the UK to be used to cover salaries for our staff in Ghana for approximately one year.

Statement of Financial Activities
(incorporating an Income and Expenditure account)
for the year to 31 December 2021

	2021			2020
	Unrestricted funds 2021 £	Designated funds 2021 £	Total £	Total £
Income from:				
Donations	£116,233.75	£124,119.78	£240,353.53	127,417.87
Total Income	£116,233.75	£124,119.78	£240,353.53	127,417.87
Expenditure on:				
Project Work	-	£125,562.41	£125,562.41	88,533.07
Operating costs in Ghana	£43,513.79	-	£43,513.79	57,208.40
Total expenditure	£43,513.79	£125,562.41	£169,076.20	145,741.47
Net income/(expenditure)	£72,719.96	-£1,442.63	£71,277.33	(18,323.60)
Transfers between funds	-£24,014.17	£24,014.17	£0.00	0.00
Net movement in funds	£48,705.79	£22,571.54	£71,277.33	(18,323.60)
Total funds brought forward	£2,941.17	£51,886.25	£54,827.42	73,151.02
Total funds carried forward	£51,646.96	£74,457.79	£126,104.75	54,827.42

Notes:

All of the above results are derived from continuing activities. All gains and losses in the year are included above.

Balance Sheet
for the year to 31 December 2021

	2021, £	2020, £
Fixed Assets	36,406.44	-
Cash at Bank and Hand	66,215.98	47,481.49
Funds in Ghana	23,482.33	7,345.93
Current Assets	89,698.31	54,827.42
Creditors	0.00	0.00
Net Assets	126,104.75	54,827.42
Designated	74,457.79	51,886.25
Unrestricted	51,646.96	2,941.17
Funds	126,104.75	54,827.42

For the year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on

And signed on their behalf by :

Chris Hartley-Sharpe, Chair

and

Saulius Sliackus, Accountant




Notes to the Financial Statements

Basis of accounting

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, with the applicable requirements of the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006, and under the historical cost accounting rules.

Going Concern

The financial statements are drawn up on the going concern basis which assumes Ashanti Development will continue in operational existence for the foreseeable future.

Incoming resources

All incoming resources are included in the statement of financial activities when the charitable company is entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the Bank.

Resources expended

Expenditure is included on an accruals basis inclusive of VAT, which is not recoverable. Expenditure directly attributable to specific activities has been allocated to those activities. Costs of charitable activities in Ghana represent direct expenditure incurred for operational activities together with associated support costs to deliver safe water, sanitation and hygiene and other.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable for the object of the charitable company without further specified purpose and are available as general funds. Restricted funds are subjected to restrictions on their expenditure as imposed by the donor. At 31 December 2020 restricted funds were re-classified as designated funds which more accurately reflects the donors giving.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and bank current account balances and are subject to insignificant risk of change in value.

**Report to the trustees of Ashanti Development on the accounts for the year ended
31 December 2021 (Charity number 1133517, Company number 07113261).**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Companies Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in the report in order to enable a proper understanding of the accounts to be reached.

Signed



C W Christy, FCA

Date 26th September 2022

ASHANTI DEVELOPMENT

England & Wales - Charity number 1133517

Accounts



ASHANTI DEVELOPMENT

(A company limited by guarantee)

**Directors' Report and Financial Statements
for the Year Ended 31 December 2020**

Registered charity numbers: 1133517
Company number: 07113261 registered in England and Wales

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General Information

Ashanti Development is a charitable company limited by guarantee, incorporated on 29 December 2009. The company has no share capital.

Registered Office:

21 Downing Court
Grenville Street
London WC1N 1LX

Telephone: +44 (0)207 837 3172 +44 (0)7713 743 398

Website: ashantidevelopment.org

E-mail: info@ashanti-development.org.uk

The Directors shown below have held office during the whole period from 1st January 2019

to 31st December 2020:

ALBERT, Antwi
BOADU, Martha Appiah
BOOTH, Helen Louise
DAVID, Penny
HARTLEY-SHARPE, Christopher James
KEEP, Judith-Anne Esme
OTENG-MENSAH, William
REES, David Charles, Dr
SHAH, Antony Arjum
SLIACKUS, Saulius
WILLIAMSON, Dawn
YINGXGIN, Jiang

Directors' Report

Mission Statement

To relieve poverty and promote health and development in and around the Ashanti Region of Ghana by means including the provision of safe and accessible water.

Key Objectives

1. To provide all communities with clean water, sanitation, and health and hygiene education, and to strengthen village institutions to the point where they are able to maintain these improvements.
2. To improve health, particularly eye health, and increase longevity.
3. To boost educational standards, including literacy, numeracy, computer and agricultural skills.
4. To create an environment within which each individual can earn a living wage.

Cross Objectives

5. To raise sufficient funds for Ashanti Development's work.
6. To ensure that activities are based on proper knowledge and information, take account of risk and are carried out regardless of colour, creed, race or sex.
7. To ensure that Ashanti Development works efficiently and complies with legal and financial requirements.

Our partners include:

- Ashanti Development (Ghana), an independently registered Ghanaian NGO
- Ashanti Development (Italia), an independently registered Italian NGO
- UK based donors and volunteers
- Ashanti communities, and their representative organisations at all levels

The year 2020 was the first year when the Covid19 pandemic resulted in extended lock-downs both in Ghana and the UK and greatly limited our work in both countries. Although the charity's income was lower than in previous years - some donor organisations ran out of money - a considerable amount of work was carried out, often of a more thoughtful and considered nature than previously.

Directors

All twelve UK Directors continued to serve during 2018. Three retired by rotation in July and were re-elected. David Rees resigned as Chair though he remained on the board and his place was taken by his Joint Chair, Chris Hartley-Sharpe. It was decided to postpone election of a second Joint Chair for the time being.

No remuneration or expenses were received by Directors or volunteers in the UK, all of whom acted in a voluntary capacity and most of their projects were self-funded. Some also funded projects direct.

The Directors met three times during the year, including once by Zoom, and routinely discussed the financial situation. They also held several discussions of Risk, a standing item on the agenda. One result was that a solicitor, Susan Rae, was invited to attend meetings with a view to joining the board. She subsequently offered to keep a watching brief on relevant legal changes, and to visit to Ghana when possible.

The Risk discussions also highlighted the charity's dependence on several individual Directors, who had little or no back-up, in response to which it was agreed: -

- Directors volunteered to familiarise themselves with various pieces of regular work carried out by Penny David, so they could step in and operate it if necessary.
- In Ghana, Nicholas Aboagye should recruit an Agricultural College

graduate on a fixed-term contract to work on the farm support project (see below). If the recruit were suitable he would subsequently be employed on an open-ended contract and later promoted to Deputy Director in Ghana.

- Saulius Sliackus had recently recruited a volunteer accountant to help him.

The Directors also strengthened the charity's Safeguarding Policy and added a Whistleblowing Policy.

Three editions of Ashanti News were produced, with Directors contributing lead articles on key preoccupations in Ashanti - covid19, climate change and migrant villages. Two Directors collaborated to submit an application to the Ghana Government for solar power for our headquarters. The possibility of recycling plastic was also investigated but without success.

Martha Boadu spoke for the third time to children at Crofton Infant School about her childhood in Ghana.

In January, a meeting of nearly thirty volunteers and supporters was held in Softwire's offices to give them the chance to learn about each other's work. (Many other volunteers live too far away to attend, for example in Ireland, the Scottish Isles, Italy.)

It was decided to organise this meeting on a regular basis.

Covid19 restrictions made it impossible to hold fund-raising activities including our Taste of Ghana party and the regular sponsored walk but individuals arranged small local sponsored walks or walked by themselves.

Activities in Ghana

Ghana Staff

Staff in Ashanti continued to be headed by Director Nicholas Aboagye, who took overall responsibility for activities. He was supported by Microcredit Manager, Mavis Bobie, Optometrist Agnes Oppong, and seventeen other

members of staff.

Between lock-downs, he managed to complete our biggest project so far, the provision of sanitation and hygiene training to the village of Mprim, consisting of some 6,000 people. This was funded by our sponsors, Softwire to whom we are extremely grateful.

Because Mprim is situated on granite, boreholes were unlikely to be successful and some years ago we had provided each household with a water filter for use until the local authority was able to give them piped water.

Boreholes were drilled in the villages of Nyinampong, Aframano, Saviour Benim, Asarenkwanta and Nkwanta. With the help of geophysics, they were all successful and the boreholes at Aframano and Nyinampong were mechanised.

Sanitation and hygiene training to Nkwanta village was funded in memory David Williamson, one of Ashanti Development's founders and, with the agreement of the Nyinampong community their recently completed clinic was renamed *The David Williamson Clinic*. Sanitation provision also began at Krobo, Gyamtukorum and Mosi-Kura villages and in all villages work was undertaken to strengthen their institutions to the point where they could maintain the improvements.

When complete, this work will bring the total number of people to whom Ashanti Development has provided sanitation to over 46,000 in seventy villages.

We monitor all our projects for five years, and less regularly thereafter. We occasionally evaluate specific projects.

Projects

The following projects are run by Directors, volunteers or staff.

Bee Keeping: Director Dawn Williamson had funded the purchase of a piece of land to be used as a demonstration apiary to spread knowledge and understanding of bee-keeping. She also planned to pilot a new model: to put all the hives in any given village in one place so that people could learn from each other and safeguard one another's hives. By the end of the year, 67

hives were operational.

Cataract Surgery: lock-down prevented any surgery taking place, as a result of which a waiting list of over two hundred patients had been drawn up by year end.

Education: The District-wide teacher-training project we were organising was halted when Dfid and USAid began educational projects of their own, absorbing all spare teaching capacity. However, in October, Ashanti Development was able to organise, by Skype, a major project involving 437 teachers. Its purpose was to revise the teaching methods we had already taught, to help teachers use teaching and learning materials for lesson planning, to develop personal teaching skills and to raise achievement. The project took place on 12 to 27 October and was greeted by all concerned as an outstanding success. Teachers and circuit supervisors are now lobbying us and the District to provide a similar programme for teachers at the start of each school term.

In the meantime, one of our volunteers purchased bicycles to enable the children of a remote village to attend school.

Farm Support: Our farm support scheme, drawn up in partnership with the local Agricultural Research Centre (ARC), now runs in eleven villages all of which now have vastly improved productivity. The ARC is government-funded, and called for government observers to examine the scheme, as a result of which it became the foundation of the government's national agricultural strategy. Sadly, this is now severely underfunded as national funds are reserved to fight covid19.

Hardship Fund: This fund is only available to the most needy, as people are not taken off the list except at death. A notable new entrant this year was a lady who had walked from the north of Ghana, collecting destitute children on the way. When she finally arrived in Mprim, she had twenty mouths to feed.

Health Outreach: Our volunteer doctors had hardly arrived in Ghana before they had to rush back to the airport to avoid being locked-down. However

they were able to check the nutritional health of the toddlers who benefit from our free school meals. The concluded that almost all the children were now well-nourished and referred the exceptions to the village elders to investigate the children's home circumstances.

Our doctors recommended that the project should continue and that checks should be made on the children's health every two years.

Map-making: Thanks to a GPS machine we recently sent to Ghana, village coordinates are routinely collected, including for new villages. Our map must be the most-comprehensive in existence. It was also accidentally discovered that the GPS can be used to locate borehole drilling sites.

Market Stall: In October Keir Starmer, our principal patron, visited the stall we had been given in Camden Market. We were to have use of it for several days a week and it seemed likely to generate a good profit – but unfortunately it was closed quite quickly because of lock-down.

Masks: Our dressmaking school in Ashanti began to make cloth masks, for sale on the stall. They were very successful and one of our Directors organised a sales drive. The profits were large enough to sponsor the village of Mosi-Kura for latrines and hygiene training.

Microcredit: This project had suffered as a result of an accident suffered by microcredit manageress, Mavis Bobie, followed by lock-down and her pregnancy. However by year end, a recovery plan had been drawn up, involving extension of the project to seventeen new villages by August.

Museum: one of the Directors is funding continuing work on the Museum.

Sanitary Pads: A volunteer doctor worked out a method of making re-useable sanitary pads locally, with the aim of teaching schoolgirls how to make them and perhaps introducing a conversation about family planning and female genital mutilation. The details are still being worked out but if successful the project might provide some work for our dressmaking school, while the microcredit ladies could market the pads to the general public.

Scholarship Fund: Volunteer Bill Kim set up a scholarship scheme to fund bright students from local schools through senior secondary school and

university.

Weanimix: We continue to supply supplementary food for malnourished infants.

Worms: Worm tablets had been provided to the District Nurses, for distribution in schools.

Dave Banks – January bicycles

William's project

Monitoring and Evaluation

We monitor all work for five years and less regularly thereafter. From time to time we evaluate specific projects.

Financial Review

Our funding came principally from the following sources

- grant-making trusts, foundations and other organisations
- our Develop A Village work. For this we profile some ten to fifteen villages and estimate the cost of providing the materials and training to enable each household to build itself a household latrine. We then look for donors to fund the raw materials and pay the wages of the skilled men. While building is in process, we teach the community health and hygiene and strengthen its institutions to enable them to maintain the improvements. We encourage donors to visit Ashanti and make friends with the villages they've sponsored.
- individual donations
- fund-raising.

Reserves Policy

Ashanti Development holds a reserve in the UK to be used to cover salaries for our staff in Ghana for approximately one year.

Statement of Financial Activities
(incorporating an Income and Expenditure account)
for the year to 31 December 2020

	2020			2019
	Designated funds 2020 £	Unrestricted funds 2020 £	Total £	Total £
Income from:				
Donations	62,406.73	65,011.14	127,417.87	186,135.77
Total Income	62,406.73	65,011.14	127,417.87	186,135.77
Expenditure on:				
Project Work	88,533.07	-	88,533.07	183,524.23
Operating costs in Ghana	-	57,208.40	57,208.40	41,832.18
Total expenditure	88,533.07	57,208.40	145,741.47	225,356.41
Net income/ (expenditure)	(26,126.34)	7,802.74	(18,323.60)	(39,220.64)
Transfers between funds	35,310.69	(35,310.69)	0.00	0.00
Net movement in funds	9,184.35	(27,507.95)	(18,323.60)	(39,220.64)
Total funds brought forward	42,701.90	30,449.12	73,151.02	112,371.66
Total funds carried forward	51,886.25	2,941.17	54,827.42	73,151.02

Notes:

All of the above results are derived from continuing activities. All gains and losses in the year are included above.

Balance Sheet

for the year to 31 December 2020

	2020 £	2019 £
Fixed Assets		
Current Assets	54,827.42	73,151.02
Cash at Bank and Hand	47,481.49	57,062.28
Funds in Ghana	7,345.93	16,088.74
Creditors	0.00	0.00
Net Current Assets	54,827.42	73,151.02
Funds	54,827.42	73,151.02
Designated	51,886.25	42,701.90
Unrestricted	2,941.17	30,449.12

For the year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on

And signed on their behalf by :



Chris Hartley-Sharpe, Chair

and

Saulius Sliackus, Accountant

A handwritten signature in black ink, appearing to read 'Sliackus', written over the printed name 'Saulius Sliackus, Accountant'.

Notes to the Financial Statements

Basis of accounting

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, with the applicable requirements of the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006, and under the historical cost accounting rules.

Going Concern

The financial statements are drawn up on the going concern basis which assumes Ashanti Development will continue in operational existence for the foreseeable future.

Incoming resources

All incoming resources are included in the statement of financial activities when the charitable company is entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the Bank.

Resources expended

Expenditure is included on an accruals basis inclusive of VAT, which is not recoverable. Expenditure directly attributable to specific activities has been allocated to those activities. Costs of charitable activities in Ghana represent direct expenditure incurred for operational activities together with associated support costs to deliver safe water, sanitation and hygiene and other.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable for the object of the charitable company without further specified purpose and are available as general funds. Restricted funds are subjected to restrictions on their expenditure as imposed by the donor. At 31 December 2020 restricted

funds were re-classified as designated funds which more accurately reflects the donors giving.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and bank current account balances and are subject to insignificant risk of change in value.

Report to the trustees of Ashanti Development on the accounts for the year ended 31 December 2020 (Charity number 1133517).

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

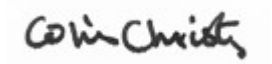
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in the report in order to enable a proper understanding of the accounts to be reached.

Signed

A handwritten signature in black ink that reads "C W Christy". The signature is written in a cursive style with a small loop at the end of the last name.

C W Christy, FCA

Date 27th September 2021