



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:

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Website: ashantidevelopment.org

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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.

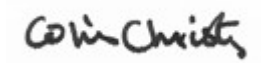
Independent examiner's statement

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, appearing to read "C W Christy".

C W Christy, FCA

Date 27th September 2021