



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:

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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