



**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.

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## 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**

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

**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**

	<b>2022, £</b>	<b>2021, £</b>
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	-	-
<b>Net Assets</b>	<b>120,146.89</b>	<b>126,104.75</b>
Designated	79,352.73	74,457.79
Unrestricted	40,794.16	51,646.96
<b>Funds</b>	<b>120,146.89</b>	<b>126,104.75</b>

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.

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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:**

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Website: [ashantidevelopment.org](http://ashantidevelopment.org)

E-mail: [info@ashanti-development.org.uk](mailto: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