



**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*

## Contents

Introduction.....	2
Trustees' Report.....	3
Financial review.....	13
Statement of Financial Activities.....	15
Balance Sheet.....	16
Notes to the Financial Statements.....	17
Reference and administrative details.....	20

## **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.
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 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*

For most of her stay she worked in casualty, on the wards or in outpatients. Like Dr Hammerl she found the resource-limited setting frustrating. She considered the prevalence of hypertension, peptic ulcers and diabetes astonishing and noted that most people either didn't take their medications or took them infrequently as they couldn't afford them. It was emotionally harrowing to see patients suffer or

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 Anogyie'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 £
<b>Income from:</b>				
Donations	36,425	127,875	164,299	159,254
<b>Total Income</b>	<b>36,425</b>	<b>127,875</b>	<b>164,299</b>	<b>159,254</b>
<b>Expenditure on:</b>				
Project Work	-	78,397	78,397	97,775
Operating costs in Ghana	74,294	-	74,294	67,436
<b>Total expenditure</b>	<b>74,294</b>	<b>78,397</b>	<b>152,691</b>	<b>165,212</b>
<b>Net income/(expenditure)</b>	<b>(37,869)</b>	<b>49,478</b>	<b>11,608</b>	<b>(5,958)</b>
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
<b>Total funds carried forward</b>	<b>24,116</b>	<b>107,639</b>	<b>131,755</b>	<b>120,147</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 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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		-		-
<b>Net Assets</b>		<b><u>131,755</u></b>		<b><u>120,147</u></b>
Designated		107,639		79,353
Unrestricted		24,116		40,794
<b>Funds</b>		<b><u>131,755</u></b>		<b><u>120,147</u></b>

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:**

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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 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