



## **ASHANTI DEVELOPMENT**

(A charitable company limited by guarantee)

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

Registered charity number: 1133517

Company number: 07113261 registered in England and Wales



*Storing secondhand prescription spectacles at Jetiase Eye Clinic*

*Approved by the Board  
on 9 April 2024*

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## **Introduction**

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

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

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

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

## **Trustees' Report**

### **Objectives and activities**

#### **Mission Statement**

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

#### **Key Objectives**

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

#### **Cross Objectives**

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

## **Achievements and performance**

*Ashanti Development's work falls into four broad categories:*

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

## **Projects**

### ***Water, Sanitation and Hygiene Training (WASH)***

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

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



*The migrant village of Fawoman*

## ***Healthcare***

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

### **The Dome Clinic**

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

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



*Dome Polyclinic*

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

providing a permanent security guard, all free of charge.

By December, the polyclinic was nearly complete.

### **Eye Healthcare**

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

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

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

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

### **Mampong Asante Government Hospital**

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



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

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

### **Outreach**

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

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

### **Worms**

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

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



*Child with worms*

### **Women and Girls Project**

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

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

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

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

### **Solar power**

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

In 2024, we supplied solar power to Dome Clinic.

### **Weanimix**

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

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



*Weanimix, ready for use*



## **Hardship**

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

## **Free School Meals**

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

## **Education**

### **School Building**

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



*Bonkron Kindergarten*

## **Scholarships**

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

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

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

### **Teacher training project**

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

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

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

### **Livelihood Support**

#### **Farm Support**

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

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

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

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

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

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

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

### **Bee keeping**

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



*Ashanti beekeepers*

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

### **Dressmaking School/Marketing**

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

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

### **Microcredit**

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

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

### **Financial review**

#### **Reserves Policy**

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

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

### **Independent examiner's report to the trustees**

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

### **Responsibilities and basis of report**

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

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

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

### **Independent examiner's statement**

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

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

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

Signed:



C W Christy, FCA

12 Courtney Way, Cambridge, CB4 2EE.

Date

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

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

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

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

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

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

Approved by the Board on 9 April 2025

And signed on their behalf by

David Rees, Chair



and

Saulius Sliackus, Accountant



## **Notes to the Financial Statements**

### **Basis of accounting**

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

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

### **Going Concern**

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

### **Incoming resources**

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

### **Interest receivable**

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

### **Resources expended**

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

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

### **Fund accounting**

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

### **Cash and cash equivalents**

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

## **Structure, governance and management**

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

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

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

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

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

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

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

Richard Black reported on risk.

Helen Booth updated the Volunteers' Handbook.

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

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

## **Partners**

Our partners include:

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

## **Reference and administrative details**

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

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

### **Registered Office:**

21 Downing Court

Grenville Street

London WC1N 1LX

Trustees are recruited

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

Website: [ashantidevelopment.org](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 2024 to 31st December 2024:

ALBERT, Antwi

BOADU, Martha Appiah

BOOTH, Helen Louise

DAVID, Penny

HARTLEY-SHARPE, Christopher James

KEEP, Judith-Anne Esme

OTENG-MENSAH, William

REES, David Charles, Dr

SHAH, Antony Arjun

SLIACKUS, Saulius

WILLIAMSON, Dawn

YINGXGIN, Jiang