

THE KAMBIA APPEAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE KAMBIA APPEAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Kerr-Wilson S Lockyer T Smith D Holmes P Marlow A Allen M Wagstaff	(Appointed 2 June 2020)
-----------------	--	-------------------------

Charity number	1172123
-----------------------	---------

Registered office	c/o 62 Oxmoor Abbeydale Gloucester United Kingdom GL4 5XW
--------------------------	---

Independent examiner	Katherine Parkin FCA Azets Audit Services Pillar House 113-115 Bath Road Cheltenham Gloucestershire United Kingdom GL53 7LS
-----------------------------	--

Bankers	CCLA Investment Management Limited Senator House 85 Queen Victoria Street London EC4V 4ET
----------------	---

	The Cooperative Bank Plc Business Customer Services PO Box 250 Skelmersdale WN8 6WT
--	---

	Standard Chartered Bank 9-11 Lightfoot Boston Street PO Box 1155 Freetown Sierra Leone
--	--

Solicitors	Harrison Clark Rickerbys LLP c/o Harrison Clark Rickerbys Limited Ellenborough House Wellington Street Cheltenham Gloucestershire United Kingdom GL50 1YD
-------------------	--

THE KAMBIA APPEAL

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 14

THE KAMBIA APPEAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the Charity are the preservation of health and the relief of sickness and need by providing medical and other equipment and medical and educational assistance for the people of Sierra Leone generally and of the Kambia District of Sierra Leone specifically.

The charity carries out these objectives by:

- Providing equipment and training to the Kambia District in their ambition to improve health care, particularly for women and children.
- Spreading the word of the needs of the Kambians in an attempt to attract as many people as possible to hold fund-raising events.
- Applying for appropriate grants.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

We have continued to concentrate on projects that can be delivered locally in Kambia without the need for input from the UK in terms of manpower. This decision has been justified even more since the arrival of Covid and the worldwide restrictions on travel.

To this end we are continuing with our scholarship programme, and we are delighted that our two community midwives, Mariatu Kamara and Kadiatu Kargbo, have successfully completed their training. Mariatu is now working at the under-fives clinic and Kadiatu is helping at the hospital. We have started two new candidates, Hassanatu Bangura and Adama Conteh, who are both also training to become community midwives and their training started in September 2020.

At the end of 2020 we were able to provide funds to undertake another round of MCHA mentoring in Kambia. We also submitted an application to DFID (now the FCDO) to fund a much larger MCHA mentoring programme, which would have secured this much needed training for at least three years, with 2-3 rounds a year, but unfortunately we were unsuccessful. The UK international aid budget is now much harder to access with the cut in aid spending from 0.7% to 0.5% of national income. THET, our long-term partners, had their entire Health Partnership Scheme (HPS) scheme cancelled, which came as a huge blow. Without any THET funding streams to apply to, it is unlikely we will be able to secure anything like the large grants we have had access to in previous years.

THE KAMBIA APPEAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

In February 2021 a fire ripped through the village of Yeliboyah, destroying over 80 homes on the island. In response to a request for assistance, we were able to provide emergency food supplies and other items to help the local community.

We were also able to assist the DHMT roll out of Coronavirus preparedness training. Using funds provided by The Kambia Appeal the DHMT were able to train border patrol guards, the Kambia police and key community health workers on the importance of hand hygiene, social distancing and mask wearing. We were also able to provide funds for the purchase of items to set up hand sanitising stations throughout the district.

We were delighted that Miles Wagstaff, Consultant Paediatrician and long term Kambia Appeal supporter has joined as a Trustee. Miles has led many teaching trips to Kambia on our behalf over the years.

Looking forward we hope to continue with our scholarship programme and seek support from local trusts and foundations to fund our MCHA mentoring programme.

Financial review

The Trustees have given consideration to the continued activities and life of the Charity. The Trustees are very much aware that the continued existence of the Charity is to some extent dependent on the level of funds held and as such, a concerted effort has been made to address the need to add to these funds on an annual basis going forward.

The impact of Coronavirus has had minimal impact on donation income, a significant amount of which arises from regular donors. Expenditure has similarly been unaffected, other than some funds being utilised to support preparedness in Kambia. It is not anticipated that this situation will change in the coming months.

In the opinion of the Trustees, the present level of unrestricted funds of £39,205 as at 31 March 2021 is adequate for short term purposes.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE KAMBIA APPEAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The Kambia Appeal is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The principal address is 62 Oxmoor, Abbeydale, Gloucester, Gloucestershire, GL4 5XW.

The Trustees who served during the year and up to the date of signature of the financial statements were:

R Kerr-Wilson

S Lockyer

T Smith

D Holmes

P Marlow

A Allen

M Wagstaff

(Appointed 2 June 2020)

Recruitment and appointment of Trustees

The constitution specifies that the number of Trustees shall not be less than 3 and not more than 12.

A new Trustee may be appointed by a resolution of the Trustees in the minutes and signed by the new Trustee.

Each becomes a Trustee automatically on assuming office under which he/she is appointed, and retires as soon as he/she ceases to hold the office.

Organisational structure

The Trustees hold meetings at least twice every year.

The day-to-day administration of the Charity is currently carried out by the Trustees, and others agreed by the Trustees.

Following a meeting on 26 February 2012, it was agreed that the Trustees will form part of a larger Board to facilitate communication and administration, but meet separately as necessary. The Board will meet no less than twice a year.

Trustees have reviewed the Charity's objectives and refocused on what priorities should be and what activities are needed to support those priorities. It is intended that the day to day administration of the Charity will be passed to other individuals, enabling the Trustees to focus on strategic issues.

Induction and training of Trustees

Trustees are selected due to the experience and skill that they can bring to the Charity. There is significant experience within the Trustee Group of acting as a Trustee in other organisations. Trustees become acquainted with the ethos of the Charity through meetings, socials and attending fund-raising events.

The Trustees' report was approved by the Board of Trustees.

R Kerr-Wilson

Trustee

Dated: 25 January 2022

THE KAMBIA APPEAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KAMBIA APPEAL

I report to the Trustees on my examination of the financial statements of The Kambia Appeal (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records.

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 financial statements to be reached.

Katherine Parkin FCA
Azets Audit Services
Pillar House
113-115 Bath Road
Cheltenham
Gloucestershire
GL53 7LS
United Kingdom

Dated: 27 January 2022

THE KAMBIA APPEAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	6,958	2,308	9,266	21,021
<u>Charitable activities</u>					
Funding to Kambia	3	-	-	-	2,370
Other trading activities	4	-	-	-	83
Investments	5	64	-	64	217
Total income		7,022	2,308	9,330	23,691
<u>Expenditure on:</u>					
Raising funds	6	3,208	-	3,208	1,707
<u>Charitable activities</u>					
Funding to Kambia	7	17,893	7,576	25,469	27,069
Total charitable expenditure		17,893	7,576	25,469	27,069
Total resources expended		21,101	7,576	28,677	28,776
Net outgoing resources before transfers		(14,079)	(5,268)	(19,347)	(5,085)
Gross transfers between funds		224	(224)	-	-
Net expenditure for the year/ Net movement in funds		(13,855)	(5,492)	(19,347)	(5,085)
Fund balances at 1 April 2020		53,060	12,627	65,687	70,772
Fund balances at 31 March 2021		39,205	7,135	46,340	65,687

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE KAMBIA APPEAL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	16,730	4,291	21,021
<u>Charitable activities</u>				
Funding to Kambia	3	-	2,370	2,370
Other trading activities	4	83	-	83
Investments	5	217	-	217
Total income		17,030	6,661	23,691
<u>Expenditure on:</u>				
Raising funds	6	1,707	-	1,707
<u>Charitable activities</u>				
Funding to Kambia	7	7,736	19,333	27,069
Total charitable expenditure		7,736	19,333	27,069
Total resources expended		9,443	19,333	28,776
Net outgoing resources before transfers		7,587	(12,672)	(5,085)
Gross transfers between funds		2,016	(2,016)	-
Net expenditure for the year/ Net movement in funds		9,603	(14,688)	(5,085)
Fund balances at 1 April 2019		43,457	27,315	70,772
Fund balances at 31 March 2020		53,060	12,627	65,687

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE KAMBIA APPEAL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		46,340		65,687	
		<u> </u>		<u> </u>	
Net current assets			46,340		65,687
			<u> </u>		<u> </u>
Income funds					
Restricted funds	12		7,135		12,627
Unrestricted funds - general			39,205		53,060
			<u> </u>		<u> </u>
			46,340		65,687
			<u> </u>		<u> </u>

The financial statements were approved by the Trustees on 25 January 2022

R Kerr-Wilson
Trustee

T Smith
Trustee

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The Kambia Appeal is a Charitable Incorporated Organisation registered in England & Wales with charity number 1172123. The address of the principal office is given on the Legal and Administrative Information page.

1.1 Accounting convention

The financial statements have been prepared on a receipts and payments basis in accordance with exemptions permitted by the Charity Commission for non company charities with income less than £250,000.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

All income, including grant income, is included on the Statement of Financial Activities as it is received.

1.5 Resources expended

All expenditure is included on the Statement of Financial Activities as it is incurred and is classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Taxation

The charity is exempt from corporation tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to the charitable objects.

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

2 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	6,958	-	6,958	16,730	4,291	21,021
Grants receivable	-	2,308	2,308	-	-	-
	<u>6,958</u>	<u>2,308</u>	<u>9,266</u>	<u>16,730</u>	<u>4,291</u>	<u>21,021</u>

3 Charitable activities

	Funding to Kambia 2021 £	Funding to Kambia 2020 £
Performance related grants	-	2,370
Performance related grants		
AGP2 - Africa Grants Programme 2	-	2,370
	<u>-</u>	<u>2,370</u>

4 Other trading activities

	2021 £	2020 £
Fundraising events	-	83
	<u>-</u>	<u>83</u>

5 Investments

	2021 £	2020 £
Interest receivable	64	217
	<u>64</u>	<u>217</u>

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Raising funds

	2021 £	2020 £
<u>Expenditure on raising funds</u>		
Support costs	3,208	1,707
	<u>3,208</u>	<u>1,707</u>

7 Charitable activities

	Funding to Kambia 2021 £	Funding to Kambia 2020 £
Training - Community taskforce (Coronavirus)	4,395	-
Training - IPC (Coronavirus) & community midwives	5,152	1,210
Mentorship of MCHAs - Project	1,577	17,073
Kambia operations - salaries	813	878
Kambia operations - telephony & internet	734	793
Kambia operations - travel costs	1,827	2,372
Kambia operations - printing & stationery	382	239
Funding transfer charges	56	72
Hospital & PHU equipment	5,692	1,854
Student support (inc. trips re SECHN)	168	72
Other costs - Yeliboya fire victims & misc.	2,402	-
	<u>23,198</u>	<u>24,563</u>
Share of support costs (see note 8)	727	1,066
Share of governance costs (see note 8)	1,544	1,440
	<u>25,469</u>	<u>27,069</u>
Analysis by fund		
Unrestricted funds - general	17,893	7,736
Restricted funds	7,576	19,333
	<u>25,469</u>	<u>27,069</u>

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Bank charges	31	-	31	30	-	30
Website costs	490	-	490	953	-	953
Insurance	458	-	458	438	-	438
Fundraising fees	2,100	-	2,100	-	-	-
Bond membership	160	-	160	316	-	316
Education support	-	-	-	266	-	266
Newsletter printing & distribution	696	-	696	770	-	770
Independent Examiner fees	-	1,482	1,482	-	1,440	1,440
Other governance costs	-	62	62	-	-	-
	<u>3,935</u>	<u>1,544</u>	<u>5,479</u>	<u>2,773</u>	<u>1,440</u>	<u>4,213</u>
Analysed between						
Expenditure on raising funds	3,208	-	3,208	1,707	-	1,707
Charitable activities	727	1,544	2,271	1,066	1,440	2,506
	<u>3,935</u>	<u>1,544</u>	<u>5,479</u>	<u>2,773</u>	<u>1,440</u>	<u>4,213</u>

Governance costs include amounts payable to the independent examiner of £1,170 (2020: £1,140) for Independent Examination and £260 (2020: £250) for other accountancy and advisory services provided.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11	Unrestricted funds	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 31 March 2021 £
			Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
	Unrestricted funds	43,457	17,030	(9,443)	2,016	53,060	7,022	(21,101)	224		39,205

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Grants - IPC (Training)	3,943	-	-	(3,943)	-	-	-	-	-	-
Grants - AGP (Training)	1,125	-	-	(1,125)	2,781	-	-	-	-	2,781
Grants - AGP2 (Training)	19,913	2,371	(17,785)	(1,716)	-	-	-	-	-	-
Training - General	1,990	470	(1,210)	2,521	3,773	1,308	(1,888)	(132)	-	3,061
Miscellaneous - Hospital Equipment (DH)	-	110	-	(110)	-	-	-	-	-	-
Education Support - Salamatu Kamara (Liz Holmes)	(55)	35	-	(35)	(55)	-	-	-	-	(55)
Education Support - K-Man (CT)	218	48	(266)	-	-	-	-	-	-	-
Education Support - VNA Training (former LTVs)	181	2,387	-	(2,568)	-	-	-	-	-	-
Miscellaneous - MCHA Supervision/ Mentoring	-	1,000	-	1,025	2,025	1,000	(1,577)	(100)	-	1,348
Miscellaneous - IPC Training & Equipment	-	-	-	3,943	3,943	-	(3,943)	-	-	-
Education support - Richard Mansaray (RKW)	-	80	(72)	(8)	-	-	-	-	-	-
Education support - Francois Pieh (RKW)	-	160	-	-	160	-	(168)	8	-	-
	27,315	6,661	(19,333)	(2,016)	12,627	2,308	(7,576)	(224)	-	7,135

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 Analysis of net assets between funds

	Unrestricted fund 2021 £	Restricted fund 2021 £	Total 2021 £	Unrestricted fund 2020 £	Restricted fund 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Current assets/ (liabilities)	39,205	7,135	46,340	53,060	12,627	65,687
	<u>39,205</u>	<u>7,135</u>	<u>46,340</u>	<u>53,060</u>	<u>12,627</u>	<u>65,687</u>

14 Related party transactions

During the year 1 Trustee was reimbursed amounts totalling £27 in respect of expenses incurred in relation to attendance at the THET conference.

During the prior year 1 Trustee was reimbursed amounts totalling £229 in respect of travel expenses incurred in relation to a grant evaluation visit to Kambia in April 2019.