

THE KAMBIA APPEAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

THE KAMBIA APPEAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Kerr-Wilson S Lockyer T Smith D Holmes P Marlow A Allen M Wagstaff
Charity number	1172123
Registered office	c/o 62 Oxmoor Abbeydale Gloucester United Kingdom GL4 5XW
Independent examiner	Katherine Parkin FCA Azets Audit Services Epsilon House The Square Gloucester Business Park Gloucester United Kingdom GL3 4AD
Bankers	CCLA Investment Management Limited One Angel Lane London EC4R 3AB 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 - 13

THE KAMBIA APPEAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report and financial statements for the year ended 31 March 2022.

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

It has been a relatively quiet time for the Kambia Appeal. We have been ticking along with existing projects such as our mentoring programme and our scholarship scheme, and have ventured into a bricks and mortar project at the request of the District Health Management Team (DHMT).

In February 2022 a new District Medical Officer, Dr. John Yillia was appointed to replace Dr. Joseph Bangura, and we are looking forward to working with him.

Hassanatu Bangura and Adama Conteh are still in training for their community midwifery qualification, and in addition the Trustees have agreed that going forward we should aim to be starting three new candidates every year. This means we could see up to 9 sponsored students in training at any given time.

In addition to Hassanatu and Adama, we have recently started supporting the following people with their studies.

Ballah Marrah is a Community Health Officer and was acting in the capacity of District Cold Chain Technician. We are supporting him to undertake a BSC in Public Health which will be invaluable for disease surveillance upon completion of his studies.

Mabinty Sillah is a Maternal and Child Health Aide by training and has been predominantly engaged in routine vaccinations and outreach services. We are supporting Mabinty to undertake a three year Community Health Assistant diploma course.

Mariatu Kamara is a qualified State Enrolled Community Health Nurse who has worked at the Kambia Government Hospital for nine years. We are supporting Mariatu to undertake the 2 ½ year Community Midwifery course.

Our scholarship scheme is something we are extremely proud of and has enabled over 24 people to study and achieve a qualification to work in the health system in Kambia.

THE KAMBIA APPEAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

We were asked if we could help with the refurbishment of Rokai PHU and to this end we have agreed to provide funds to build the staff quarters, where the health personnel working at the PHU live. Work has already started and we hope it will be completed before the end of June 2022.

We have also agreed to set aside approximately £5,000 per year to assist the DHMT to undertake minor works on a limited number of PHUs to ensure that the roofs and ceilings are watertight. We are awaiting details and a schedule.

Financial review

The “relatively quiet time” referred to in the Achievements and Performance section is reflected in the Charity's finances. Income from donations, principally from regular donors, remained at a modest level. The lack of access to larger grants from national bodies continued but two smaller grants were received from charitable trusts, one to support the training scholarships and one the MCHA mentoring scheme. Towards the end of the financial year the Trustees' plans to utilise existing reserves started to come to fruition, in terms of the commencement of building staff quarters for the Rokai PHU.

The Trustees have continued to consider the ongoing activities and life of the Charity. They are very much aware that its continued existence is to some extent dependent on the level of funds held and, as such, efforts continue to add to these funds going forward.

In the opinion of the Trustees the level of unrestricted funds of £36,780 held at 31 March 2022 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 2022

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

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 continues to be principally carried out by individual Trustees; the longer term intention being that this should 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.

S Lockyer

Trustee

Dated: 20 September 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 2022.

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
Epsilon House
The Square
Gloucester Business Park
Gloucester
GL3 4AD
United Kingdom

Dated: 22 September 2022

THE KAMBIA APPEAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	2	7,250	3,337	10,587	9,266
<u>Charitable activities</u>					
Investments	3	16	-	16	64
Total income		7,266	3,337	10,603	9,330
Expenditure on:					
Raising funds	4	615	-	615	3,208
<u>Charitable activities</u>					
Funding to Kambia	5	9,370	1,659	11,029	25,469
Total charitable expenditure		9,370	1,659	11,029	25,469
Total resources expended		9,985	1,659	11,644	28,677
Net (outgoing)/incoming resources before transfers		(2,719)	1,678	(1,041)	(19,347)
Gross transfers between funds		294	(294)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(2,425)	1,384	(1,041)	(19,347)
Fund balances at 1 April 2021		39,205	7,135	46,340	65,687
Fund balances at 31 March 2022		36,780	8,519	45,299	46,340

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 2022

Prior financial year

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

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 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		45,299		46,340	
		<u> </u>		<u> </u>	
Net current assets			45,299		46,340
			<u> </u>		<u> </u>
Income funds					
Restricted funds	10		8,519		7,135
Unrestricted funds - general			36,780		39,205
			<u> </u>		<u> </u>
			45,299		46,340
			<u> </u>		<u> </u>

The financial statements were approved by the Trustees on 20 September 2022

S Lockyer
Trustee

T Smith
Trustee

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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.

2 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	7,250	-	7,250	6,958	-	6,958
Grants receivable	-	3,337	3,337	-	2,308	2,308
	<u>7,250</u>	<u>3,337</u>	<u>10,587</u>	<u>6,958</u>	<u>2,308</u>	<u>9,266</u>

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Investments

	2022 £	2021 £
Interest receivable	16	64
	<u> </u>	<u> </u>

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Raising funds

	2022 £	2021 £
<u>Expenditure on raising funds</u>		
Support costs	615	3,208
	<u>615</u>	<u>3,208</u>

5 Charitable activities

	Funding to Kambia 2022 £	Funding to Kambia 2021 £
Training - Community taskforce (Coronavirus)	-	4,395
Training - IPC (Coronavirus)	-	3,264
Training - Community midwives	1,237	1,888
Mentorship of MCHAs - Project	-	1,577
Kambia operations - salaries	714	813
Kambia operations - telephony & internet	644	734
Kambia operations - travel costs	2,065	1,827
Kambia operations - printing & stationery	290	382
Kambia operations - miscellaneous	230	-
Funding transfer charges	39	56
Hospital & PHU equipment	-	5,692
Student support	422	168
Rokai PHU staff quarters	3,832	-
Yeliboya fire victims support & misc.	-	2,402
	<u>9,473</u>	<u>23,198</u>
Share of support costs (see note 6)	32	727
Share of governance costs (see note 6)	1,524	1,544
	<u>11,029</u>	<u>25,469</u>
Analysis by fund		
Unrestricted funds - general	9,370	17,893
Restricted funds	1,659	7,576
	<u>11,029</u>	<u>25,469</u>

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Bank charges	32	-	32	31	31
Website costs	233	-	233	490	490
Insurance	382	-	382	458	458
Fundraising fees	-	-	-	2,100	2,100
Bond membership	-	-	-	160	160
Newsletter printing & distribution	-	-	-	696	696
Independent Examiner fees	-	1,524	1,524	-	1,482
Other governance costs	-	-	-	62	62
	<u>647</u>	<u>1,524</u>	<u>2,171</u>	<u>3,935</u>	<u>5,479</u>
Analysed between					
Expenditure on raising funds	615	-	615	3,208	3,208
Charitable activities	32	1,524	1,556	727	2,271
	<u>647</u>	<u>1,524</u>	<u>2,171</u>	<u>3,935</u>	<u>5,479</u>

Governance costs include amounts payable to the independent examiner of £1,194 (2021: £1,170) for Independent Examination and £330 (2021: £312) for other accountancy and advisory services provided.

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Analysis of net assets between funds

	Unrestricted fund 2022 £	Restricted fund 2022 £	Total 2022 £	Unrestricted fund 2021 £	Restricted fund 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Current assets/(liabilities)	36,780	8,519	45,299	39,205	7,135	46,340
	<u>36,780</u>	<u>8,519</u>	<u>45,299</u>	<u>39,205</u>	<u>7,135</u>	<u>46,340</u>

12 Related party transactions

During the year there were no related party transactions requiring disclosure.

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