

THE KAMBIA APPEAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

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

During 2022/23 we were able to complete the refurbishment of the staff quarters at Rokai PHU and photos showing the "before and after" are on our website. Going forward we agreed to fund the refurbishment of Meni Curve PHU and work was completed early in 2023/24.

We were asked to send more medical equipment to be used for Caesarean sections/hysterectomies and, similar to the PHU refurbishment, this was also purchased and delivered to Kambia early in the following financial year.

We are continuing with our scholarship programme and currently have 4 candidates in training. A further 3 will hopefully be starting next year and we are awaiting nominations from the DHMT.

Discussions are also taking place regarding the mentoring programme. We are keen to fund another round of this, as is the new DMO, Dr Yilla, who we have found to be very engaged and appreciative of our relationship.

Financial review

Both expenditure and income remained at a similar level to the previous financial year. Income from donations, principally from regular donors, remained at a modest level. The lack of access to larger grants from national bodies continued but a smaller grant was received from a charitable trust to support the training scholarships. As highlighted in the Achievements and Performance section Trustees' plans to utilise existing reserves, in terms of the refurbishment of Meni Curve PHU and the provision of medical equipment, came to fruition soon after the end of the financial year.

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 £40,236 held at 31 March 2023 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 them.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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.

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

S Lockyer

Trustee

Dated: 23 January 2024

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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 2023.

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: 31 January 2024

THE KAMBIA APPEAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	11,023	1,151	12,174	10,587
<u>Charitable activities</u>					
Investments	3	679	-	679	16
Total income		11,702	1,151	12,853	10,603
<u>Expenditure on:</u>					
Raising funds	4	1,246	-	1,246	615
<u>Charitable activities</u>					
Funding to Kambia	5	7,099	3,738	10,837	11,029
Total charitable expenditure		7,099	3,738	10,837	11,029
Total expenditure		8,345	3,738	12,083	11,644
Net incoming/(outgoing) resources before transfers		3,357	(2,587)	770	(1,041)
Gross transfers between funds		99	(99)	-	-
Net income/(expenditure) for the year/ Net movement in funds		3,456	(2,686)	770	(1,041)
Fund balances at 1 April 2022		36,780	8,519	45,299	46,340
Fund balances at 31 March 2023		40,236	5,833	46,069	45,299

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

All income and expenditure derive from continuing activities.

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

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

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

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BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		46,069		45,299	
		<u> </u>		<u> </u>	
Net current assets			46,069		45,299
			<u> </u>		<u> </u>
Income funds					
Restricted funds	11		5,833		8,519
Unrestricted funds - general			40,236		36,780
			<u> </u>		<u> </u>
			46,069		45,299
			<u> </u>		<u> </u>

The financial statements were approved by the Trustees on 23 January 2024

S Lockyer
Trustee

T Smith
Trustee

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	11,023	181	11,204	7,250	-	7,250
Grants receivable	-	970	970	-	3,337	3,337
	<u>11,023</u>	<u>1,151</u>	<u>12,174</u>	<u>7,250</u>	<u>3,337</u>	<u>10,587</u>

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Investments

	2023 £	2022 £
Interest receivable	679	16
	<u> </u>	<u> </u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Raising funds

	2023 £	2022 £
Expenditure on raising funds		
Support costs	1,246	615
	<u>1,246</u>	<u>615</u>

5 Charitable activities

	Funding to Kambia 2023 £	Funding to Kambia 2022 £
Training - IPC (Coronavirus) & community midwives	3,590	1,237
Kambia operations - salaries	567	714
Kambia operations - miscellaneous	583	230
Kambia operations - telephony & internet	511	644
Kambia operations - travel costs	1,426	2,065
Kambia operations - printing & stationery	286	290
Funding transfer charges	34	39
Student support	148	422
Rokai PHU staff quarters	1,986	3,832
	<u>9,131</u>	<u>9,473</u>
Share of support costs (see note 6)	32	32
Share of governance costs (see note 6)	1,674	1,524
	<u>10,837</u>	<u>11,029</u>
Analysis by fund		
Unrestricted funds - general	7,099	9,370
Restricted funds	3,738	1,659
	<u>10,837</u>	<u>11,029</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Bank charges	32	-	32	32	32
Website costs	276	-	276	233	233
Insurance	444	-	444	382	382
Bond membership	167	-	167	-	-
Other costs	7	-	7	-	-
Newsletter printing & distribution	352	-	352	-	-
Independent Examiner fees	-	1,674	1,674	-	1,524
	<u>1,278</u>	<u>1,674</u>	<u>2,952</u>	<u>647</u>	<u>2,171</u>
Analysed between					
Expenditure on raising funds	1,246	-	1,246	615	615
Charitable activities	32	1,674	1,706	32	1,556
	<u>1,278</u>	<u>1,674</u>	<u>2,952</u>	<u>647</u>	<u>2,171</u>

Governance costs include amounts payable to the independent examiner of £1,314 (2022: £1,194) for Independent Examination and £360 (2022: £330) 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:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Unrestricted funds

	Movement in funds				Movement in funds				Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Unrestricted funds	39,205	7,266	(9,985)	294	36,780	11,702	(8,345)	99	40,236

11 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:

	Movement in funds				Movement in funds				Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Grants - AGP2 (Training)	2,781	-	-	(2,781)	-	-	-	-	-
Training - General	3,061	2,886	(1,237)	(289)	4,421	970	(3,590)	(97)	1,704
Education support - Richard Mansaray(RKW)	-	370	(365)	(5)	-	-	-	-	-
Education support - Abbas(SL)	-	57	(57)	-	-	150	(148)	(2)	-
Education Support - Salamatou Kamara (Liz Holmes)	(55)	24	-	-	(31)	31	-	-	-
Miscellaneous - MCHA Supervision/Mentoring	1,348	-	-	2,781	4,129	-	-	-	4,129
	7,135	3,337	(1,659)	(294)	8,519	1,151	(3,738)	(99)	5,833

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Analysis of net assets between funds

	Unrestricted fund 2023 £	Restricted fund 2023 £	Total 2023 £	Unrestricted fund 2022 £	Restricted fund 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	40,236	5,833	46,069	36,780	8,519	45,299
	<u>40,236</u>	<u>5,833</u>	<u>46,069</u>	<u>36,780</u>	<u>8,519</u>	<u>45,299</u>

13 Related party transactions

During the year donations were received, without conditions from related parties of £1,130 (£2022: £Nil). There were no other related party transactions requiring disclosure (2022: None).