

AKAMBA AID FUND
REPORT AND ACCOUNTS

For the year ended

31 JULY 2024

REGISTERED CHARITY NUMBER 1083554

CHALMERS & CO (SW) LIMITED

Chartered Accountants
Trading as Chalmers & Co.
6 The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

AKAMBA AID FUND
ACCOUNTS FOR THE YEAR ENDED
31 JULY 2024

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AKAMBA AID FUND

OFFICERS AND PROFESSIONAL ADVISERS

Board of Trustees

Colin Charles Martin (Chairman)
Dr James Buckle
Simon Richard Frackiewicz
Trudy Jupp
Ray Lockyer
Tanya Ogden
Emily Bremner

Secretary of the Trustees

Trudy Jupp

Charity Address

12 Dolphin Place
Barton On Sea
New Milton
Hampshire
BH25 7DR

Bankers

HSBC Bank plc
1 Middle Street
Yeovil
Somerset

Kenya Commercial Bank Limited
Nairobi

Independent Examiner

Simon Bachrach FCA
Chalmers & Co (SW) Limited
6 The Linen Yard
South Street
Crewkerne
Somerset

AKAMBA AID FUND
TRUSTEES REPORT
FOR THE YEAR ENDED 31 JULY 2024

LEGAL STATUS

The Akamba Aid Fund is an independent charitable trust, registered number 1083554. The charity was set up under a trust deed dated 21st October 2000 and registered with the Charity Commission of England and Wales on the 20th November 2000. Charitable status for tax purposes was granted by HM Revenue & Customs under reference XR48510 with effect from 21st October 2000. The address of the charity is 12 Dolphin Place, Barton on Sea, New Milton, Hampshire, BH25 7DR.

ORGANISATION OF CHARITY

The trustees who served the charity during the year were as follows:

Colin Charles Martin (Chairman)
Dr James Buckle
Simon Richard Frackiewicz
Trudy Jupp
Ray Lockyer
Tanya Ogden
Emily Bremner

Trustees are appointed by the committee. Formal trustee training is provided on an ad hoc basis as required.

CHARITABLE OBJECTIVES

The main objectives of the charity continue to be the relief of poverty, sickness and distress, and the advancement of education in the Kyuso Sub-County of Eastern Province Kenya. There have been no changes to the objectives of the charity during the year. The trustees consider that the best long term method of achieving the aim of tackling world poverty is through promoting sustainable communities. The charity concentrates its work in particular regions and aims to enable communities in those regions to become as self-sufficient as possible. Although the charity is named after one of the tribes of Kenya, it gives assistance to any individual living in its working area, regardless of tribe, race, colour, religion, creed, age, gender, or sexual orientation.

The trustees have paid due regard to the guidance given by the Charity Commission on public benefit when deciding what activities the charity should undertake.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

AAF has continued its charitable projects in most areas. With the continued support of all our donors we managed funding assistance to many exceptionally poor families with education needs, medical problems, eye care and the supply of clean drinking water and sanitation. We were again privileged to receive funding from Robert Frith Optometrists, Xytal Health Management, Coles-Medlock Trust, Guernsey Overseas Aid and Development Commission, Festival Medics and many generous individual donations. The Trustees confirm that no grants received carried conditions requiring audit of accounts.

AKAMBA AID FUND

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JULY 2024

REVIEW OF ACTIVITIES AND ACHIEVEMENTS (CONTINUED)

Education

AAF continues its support for children of poor families and orphans with primary school levies. The charity has also continued its support of a few academically gifted students through secondary and College education bursaries, supported by individual private donations. At present, we support a girl at nursing college in Nairobi and a boy at catering college in Tseikuru.

We continue to provide help and financial assistance to Ngaaie Special School for children with complex learning and physical needs. This support has included building a workshop block, kindly sponsored by Xytal Health Management complete with work benches and all necessary materials. Refurbishment of the accessible toilets complete with a concrete access path for wheelchairs.

We continue to monitor Ivonangya Secondary School, where in recent years we have provided many facilities, including classrooms, admin block, toilets and a kitchen/dining/assembly hall. The major problem is no electricity, which the Government have been promising for some time, we will be reviewing the situation during our visit later this year.

After an evaluation of local schools in our area, the Trustees decided to focus our assistance on Matooni Junior Secondary School, the teaching staff and pupils at this school were particularly motivated and structured. After many visits it was decided to renovate two large, dilapidated classrooms, one becoming a science block. New floors, windows, doors, painting, desks and chairs were provided. During a visit in January a new rainwater tank complete with guttering and pipework was installed to the Pre-school classroom and plans were drawn for a new kitchen and dining hall complete with a quotation from our local builder. A grant has been obtained from Guernsey Overseas Aid & Development Commission and work has now commenced on site.

Health

The family clinic and Health Care Centre Tei-Wa-Yesu situated in Gai near the town of Kyuso which AAF has supported for many years, has continued to function well. In January a vehicle was purchased and converted to enable the Clinic to use as an ambulance, hearse, and people carrier. It will also be used to transport the medical team during their visits. We are extremely grateful to Festival Medics for sponsoring this vehicle. The medical team under the supervision of Dr James Buckle made visits in October 2023 and again in March 2024.

During the March mission Dr James Buckle, Dr Richard Moore and Nurse Heather Almond began the refurbishment of the maternity ward. This Project, funded by Xytal Health and Festival Medics was completed in July. We are all very grateful to Dr Richard Moore, who continues his support to the Clinic and AAF. The refurbished Operating Theatre completed last year is used mainly for minor surgery, caesarean and cataract operations. It is saving many long journeys for expectant mothers and no doubt many young lives. AAF financially support the clinic through the Government NHIF Family Health scheme which provides free health care for the poor at any clinic or Hospital. We pay their yearly subscription, and they get the health care they need. This also covers Eye care at The Guernsey Eye Clinic situated in the same compound. From the Clinic we are extending much needed help to primary and secondary school girls, through our Ruby Cup (Menstrual Cup) distribution and monitoring scheme, run by Trustee Senior Nurse Trudy Jupp. We are most grateful to the Cole's-Medlock Trust for continuing their support to this project.

AKAMBA AID FUND
TRUSTEES REPORT
FOR THE YEAR ENDED 31 JULY 2024

REVIEW OF ACTIVITIES AND ACHIEVEMENTS (CONTINUED)

Eye care

The Guernsey Eye Care Clinic continues to operate well since its opening in 2017. A regular monthly clinic is held by a visiting optometrist and this year we have been able to run a week long eye surgical camp. It was extremely successful with 407 people screened with eye problems and 147 were given cataract surgery. We are very grateful to Robert Frith Optometrists for their continued support of the Eye Clinic. We hope that given time, the Eye Care Centre will be self-financing, using the new NHIF Health care scheme introduced by the Kenyan Government. As it is the only facility within a 150 miles radius of Nairobi.

Kilulu Clinic

The Government Nurse continues his work at the clinic which was constructed and commissioned by AAF many years ago. The Medical team held Clinics there in March this year.

Water/Sanitation

New Pump fitted at Manzolo near to the seasonal riverbed in October 23, this will serve a community of approximately 30 families. This was a difficult installation, due to the very sandy conditions in the riverbed, our vehicle getting stuck twice. I was fortunate to have Stewart Ogden with me for this visit. During my visit in January this year accompanied by Jeremy Rawle, we installed the new rainwater tank and guttering at Matooni JSS. Also surveyed new well sites at Manzolo and Mataka seasonal river beds. We also carried out some regular maintenance work at other dam and well sites constructed by AAF.

My trip later in 2024 will involve hopefully solving the problem of some very hard rock which the diggers have encountered during the digging of the new Well at Manzolo seasonal riverbed. This may mean abandoning the site and finding a new one.

PLANS FOR THE FUTURE

We have already planned visits to Eastern Kenya. Adrian Moore, his son Josh and I will be going in August 2024 and Dr James Buckle, Trudy Jupp and Tanya Ogden in October 2024. I also have a planned visit in February 2025 and the Medical team in March 2025. All four visits will entail much work and commitment from the Trustees, with the continuing poverty problems in Eastern Kenya we are anticipating many cries for help. By the time of our visits, we will have plans in place to assist where possible. These will include the following:-

Distribution of food where we identify a need.

The installation of the Pump at Manzolo, Mataka and repair to water pumps if found necessary. Inspection of Earth Catchment Dams and survey of a new site.

Many Primary/Secondary School visits, especially an appraisal of our assistance at Matooni Junior Secondary School.

Further Ruby Cup distribution to schools.

Visit to Kilulu Family Health Clinic.

AKAMBA AID FUND

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JULY 2024

PLANS FOR THE FUTURE (CONTINUED)

We will continue support of the Guernsey Eye Clinic, nursing, running expenditure and further support of the Family Health Care Centre (TEI-WA-YESU)

The Medical Team will continue their visits to Tei-Wa-Yesu Family Health Centre and other Clinics in the area. We plan to extend the Ruby Cup Project further.

To construct further pumped wells in conjunction with enlargement of existing dams (a proven marriage)

To give further support to Matooni Junior Sec School, continue our support to children with additional special educational needs, also to the Secondary School at Ivonangya, providing the necessary parameters have been reached, which must include the provision of Electricity by the Kenyan Government.

To continue support to The Special School at Ngaaie.

The Trustees feel that the healthy state of the charity's finances, the support of our donors, and the positive response to funding applications will be enough to carry these plans forward.

I wish to express my sincere thanks and gratitude to all our many Donors and friends who have continued their support through these continuing difficult times.

INCOME RESERVES

The committee's policy on income reserves is to maintain sufficient reserves for the charity to continue to meet its ongoing commitments and to provide sufficient funds to develop those services. At July 2024 the total reserves held were £78,004 of which £1,920 are free reserves.

RISK

The trustees have assessed the major risks to which the charity is exposed and systems have been established to minimise those risks.

INVESTMENT POLICY

Currently the charity is holding surplus funds in a bank account to be used for future activities. The Trustees will review the balance held on a regular basis.

CHARITY ACCOUNTS

The charity's accounts attached to this report have been prepared in line with current statutory requirements and the charity's governing documents.

On behalf of the trustees,

Colin Charles Martin (Chairman)

24 September 2024

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF AKAMBA AID FUND
ON THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024, CHARITY NUMBER
1083554, SET OUT ON PAGES 7 TO 10.

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 July 2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

Independent examiner's statement

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered part of an Independent Examination.

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.

Simon Bachrach FCA

Chalmers & Co (SW) Limited
Chartered Accountants
6, The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

25 September 2024

AKAMBA AID FUND

RECEIPTS AND PAYMENTS ACCOUNT SUMMARY

FOR THE YEAR ENDED 31 JULY 2024

	2024 £	2023 £
RECEIPTS		
Gifts and donations	38,167	63,316
Bequests and legacies	-	500
Fundraising activities	-	520
Grants received	51,342	17,950
Interest received	756	-
Tax recovered from Gift Aid	<u>9,617</u>	<u>-</u>
Total Receipts	<u>99,882</u>	<u>82,286</u>
PAYMENTS		
Payments on charitable objectives	64,905	53,259
<i>Expenses of meeting charitable objectives</i>		
Travel & subsistence	24,165	24,166
Staff costs	2,196	2,520
<i>Administration costs</i>		
Computer software and repairs	423	1,200
Website costs	962	804
Accountancy and bookkeeping	2,291	3,298
Professional fees	-	480
Bank charges	265	257
Printing and stationery	113	259
Fund raising & publicity costs	<u>-</u>	<u>213</u>
Total payments	<u>95,320</u>	<u>86,456</u>
Surplus/(deficit) of receipts over payments for the year	4,562	(4,170)
Exchange rate gains/(losses)	<u>(1,262)</u>	<u>(9,663)</u>
Surplus/(deficit) retained for the year	3,300	(13,833)
Surplus brought forward	<u>74,704</u>	<u>88,537</u>
Surplus carried forward	£ <u>78,004</u>	£ <u>74,704</u>

Notes

Included within the unrestricted fund surplus carried forward are amounts totaling £76,084 (2023 £74,272) which are designated funds.

AKAMBA AID FUND

STATEMENT OF ASSETS AND LIABILITIES

AT 31 JULY 2024

	2024	2023
	£	£
ASSETS		
Balances held at bank and in hand		
HSBC Bank plc		
Sterling accounts	41,834	52,329
Kenya Commercial Bank Limited		
Investment Account	18,017	10,944
Savings Accounts	17,744	11,058
(translated at Ksh 166.51: £1)		
Cash in hand		
Held by Kenyan representatives	<u>409</u>	<u>373</u>
	£ <u>78,004</u>	£ <u>74,704</u>

During the year the charity received some donations under the Gift Aid Scheme. At 31 July 2024 tax amounting to £8,459 (2023: £9,592) was due to be reclaimed from HM Revenue and Customs.

The accounts were approved by the trustees on 24 September 2024 and are signed on their behalf by: -

Colin Charles Martin

Trustee

AKAMBA AID FUND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED

31 JULY 2024

1. ACCOUNTING POLICIES

Basis of Accounting

The accounts have been prepared on a receipts and payments basis in accordance with Statement of Recommended Practice, Accounting by Charities and comply with the requirements of the Charities Act 2011.

Foreign Currency Translation

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the year-end date. Transactions in foreign currencies are translated into sterling at a rate of exchange set for the year. Exchange differences are taken into account in arriving at the surplus of receipts over payments in the year.

2. TRUSTEES REMUNERATION AND EXPENSES

No remuneration was paid to the trustees in the year. Any expenses have been reimbursed to the trustees at cost.

3. EMPLOYEES

During the year, the charity employed three part-time administrators in Kenya.

	2024	2023
	£	£
Total gross salaries and wages paid during the year	<u>2,196</u>	<u>2,520</u>

No employees earned remuneration of more than £60,000 during the year.

4. DESIGNATED FUNDS

Movements in designated funds are shown in Appendix I.

The following designated funds are held within general unrestricted funds: -

Health Fund

Funds have arisen from donations and grants and are designated for use in the material support of Gai, Katakani, Mataka and Kairungu Clinics and other health related projects. Cash funds of £6,122 are available as at 31 July 2024 (2023: £93).

AKAMBA AID FUND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED

31 JULY 2024

DESIGNATED FUNDS (CONTINUED)

Eyecare Fund

Funds have arisen from donations and are designated for use in eye care, including dispensing recycled spectacles and eye testing and support for cataract surgery. Cash funds of £51,786 are available as at 31 July 2024 (2023: £45,310).

Education Fund

Funds have arisen from donations and grants and are designated for use in educational projects, including providing assistance towards university and school fees, uniforms etc and building improvements at schools. Cash funds of £12,641 are available as at 31 July 2024 (2023: £22,697).

Special Purposes Fund

Funds have arisen from donations and grants and are designated for use in special projects as identified by the trustees. Cash funds of £735 are available as at 31 July 2024 (2023: £735).

Water for Life Fund

Funds have arisen from donations and are designated for use in the construction of dams, wells and other related water projects. Cash funds of £4,658 are available as at 31 July 2024 (2023: £5,422).

Administration Fund

Funds have arisen from donations and are designated for use in covering administrative costs of the charity, including travel costs. Cash funds of £143 are available as at 31 July 2024 (2023: £15).

AKAMBA AID FUND

DESIGNATED FUND RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 JULY 2024

Fund Type	General Fund	Designated Health Fund	Designated Evicare Fund	Designated Education Fund	Designated Water for Life	Designated Special Purposes Fund	Designated Administration Fund	Designated	Total	2023
	£	£	£	£	£	£	£			
RECEIPTS										
Gifts and donations	9,757.65	806.00	9,778.85	1,280.00	204.00		16,340.00	28,408.85	38,166.50	63,316.33
Legacies								0.00	0.00	500.00
Grants		44,591.50		6,750.00				51,341.50	51,341.50	17,950.00
Gift Aid tax recovered	1,229.38	1,420.50	397.00	731.25	1,203.50		4,635.61	8,387.86	9,617.24	0.00
Interest received	756.34							0.00	756.34	0.00
Fundraising events								0.00	0.00	520.00
	<u>11,743.37</u>	<u>46,818.00</u>	<u>10,175.85</u>	<u>8,761.25</u>	<u>1,407.50</u>	<u>0.00</u>	<u>20,975.61</u>	<u>88,138.21</u>	<u>99,881.58</u>	<u>82,286.33</u>
PAYMENTS										
Fundraising events								0.00	0.00	212.55
Gifts and grants made	1,009.76	34,570.54	1,304.64	1,943.89				37,819.07	38,828.83	31,246.39
Kenyan Supplies	48.03	123.00		2,797.36	766.88			3,687.24	3,735.27	2,947.37
Contractor Payments	675.42	6,001.15		14,076.08	1,332.70		255.87	21,665.80	22,341.22	19,065.36
Travel and subsistence					72.06		23,201.38	23,273.44	23,273.44	16,841.54
Vehicle costs							891.34	891.34	891.34	7,324.52
Printing, photocopying & postage	113.32							0.00	113.32	259.45
Bank charges	265.01							0.00	265.01	256.72
Wages & Expenses - Kenyan Reps	1,706.43	489.54						489.54	2,195.97	2,520.26
Computer software and repairs	422.94							0.00	422.94	1,200.00
Website	962.40							0.00	962.40	804.00
Accountancy and bookkeeping	2,290.61							0.00	2,290.61	3,298.05
Professional Fees								0.00	0.00	479.99
	<u>7,493.92</u>	<u>41,184.23</u>	<u>1,304.64</u>	<u>18,817.33</u>	<u>2,171.64</u>	<u>0.00</u>	<u>24,348.59</u>	<u>87,826.43</u>	<u>95,320.35</u>	<u>86,456.20</u>
Surplus/(deficit) for the year	4,249.45	5,633.77	8,871.21	-10,056.08	-764.14	0.00	-3,372.98	311.78	4,561.23	-4,169.87
Exchange Rate difference	<u>-1,261.76</u> 2,987.69	<u>5,633.77</u>	<u>8,871.21</u>	<u>-10,056.08</u>	<u>-764.14</u>	<u>0.00</u>	<u>-3,372.98</u>	<u>311.78</u>	<u>-1,261.76</u> 3,299.47	<u>-9,662.76</u> -13,832.63
Transfer to/(from) Designated funds	<u>-1,500.00</u> 1,487.69	<u>395.00</u> 6,028.77	<u>-2,395.00</u> 6,476.21	<u>-10,056.08</u>	<u>-764.14</u>	<u>0.00</u>	<u>3,500.00</u> 127.02	<u>1,500.00</u> 1,811.78	<u>0.00</u> 3,299.47	
Opening Balances	432.51	93.13	45,309.56	22,696.76	5,422.03	734.70	15.55	74,271.73	74,704.24	88,536.87
Closing Balances	<u>1,920.20</u>	<u>6,121.90</u>	<u>51,785.77</u>	<u>12,640.68</u>	<u>4,657.89</u>	<u>734.70</u>	<u>142.57</u>	<u>76,083.51</u>	<u>78,003.71</u>	<u>74,704.24</u>

