

AKAMBA AID FUND
REPORT AND ACCOUNTS

For the year ended

31 JULY 2025

REGISTERED CHARITY NUMBER 1203957

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 2025

CONTENTS	PAGES
Officers & Professional Advisers	1
Trustees Report	2 to 5
Independent Examiners Report	6
Receipts and Payments Account	7
Statement of Assets and Liabilities	8
Notes to the Accounts	9 to 10

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

Arun Sharma ACCA
Chalmers & Co (SW) Limited
6 The Linen Yard
South Street
Crewkerne
Somerset

AKAMBA AID FUND

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JULY 2025

LEGAL STATUS

The Akamba Aid Fund is a charitable incorporated organisation, registered number 1203957. The charity was set up under a trust deed and registered with the Charity Commission of England and Wales on the 12th July 2023. 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 this year celebrates 25 years of charity work in Eastern Kenya and has continued its charitable projects in most areas. With the continued support of all our donors we provided funding assistance to many exceptionally poor families with educational 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.

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. David, our Catering College student, has now qualified and secured a job in a hotel in Machakos.

AKAMBA AID FUND

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JULY 2025

REVIEW OF ACTIVITIES AND ACHIEVEMENTS (CONTINUED)

Education (continued)

We continue to provide help and financial assistance to Ngaai Special School for pupils with complex additional needs. This support has included building a workshop block, kindly sponsored by Xytal Health Management, complete with work benches and all necessary materials and refurbishment of the Accessible Toilets complete with a concrete access path for wheelchairs. The Special school now has access to a clean borehole water supply; we hope to extend this supply to all sections of the school.

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 in October this year.

After an evaluation of local schools in our area, the Trustees decided to focus our assistance on Matooni Junior Secondary School, where the teaching staff and pupils 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. This year we have renovated two more classrooms and completed the new Kitchen/ Dining room to include tables and benches. The kitchen has been equipped with 2 Jiko high efficiency wood burning cookers and rainwater harvesting installed from the large roof area to feed a 10,000 litre storage tank for kitchen use.

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. Work was completed on the refurbishment of the Maternity Ward. This included new toilets, showers and wash basins all with hot and cold running water. We are extremely grateful to Festival Medics and Xytal for sponsoring this refurbishment. The Medical team, under the supervision of Dr James Buckle, made visits in October 2024 and again in March 2025

During the March mission Dr James Buckle, his wife Mary, Dr Richard Moore and Vivienne Evans enjoyed a highly successful visit. A new mobile ultrasound machine was installed for the Maternity Ward and AAF's continued involvement and financing of the Staff Accommodation. We are all incredibly grateful to Dr Richard Moore, who continues his support to the Clinic and AAF. The refurbished Operating Theatre continues to be used regularly, for minor surgery, caesarean and cataract operations, saving many long journeys for expectant mothers and no doubt many young lives. AAF financially support the Clinic through the Government SHIF 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.

The SHIF Family Health scheme 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 2025

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 continued to run week long eye surgical camps. These have proved extremely successful with hundreds of people with eye problems screened and many of these 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 New Eye Care Centre will be self-financing, using the new SHIF 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

The pump fitted at Manzolo near to the seasonal riverbed in October 23 was this year taken up and serviced; this pump serves a community of approximately thirty families. This was again difficult work, due to the very sandy conditions in the riverbed, our vehicle getting stuck once again. I was fortunate to have Adrian Moore and his son Joshua with me for this visit. During my visit in Feb/March this year, accompanied by Jeremy Rawle, we installed rainwater tank and guttering for the new Kitchen/Dining room Matooni JSS. We also surveyed new well sites at Manzolo and Mataka seasonal riverbeds and carried out some regular maintenance work at other dam and well sites constructed by AAF.

My trip in August 2025 will involve fitting the new pump at Mataka and surveying the Manzolo riverbed to find a suitable place for a Sand Dam. This would solve the problem of a dry well we were forced to abandon last year near to the seasonal riverbed.

PLANS FOR THE FUTURE

We have already planned visits to Eastern Kenya. Adrian Moore and I will be going in August 2025 and Dr James Buckle, Ray Lockyer and his stepdaughter Anna in October 2025. I also have a planned visit in February 2026 and the Medical team in March 2026. All four visits will entail much work and commitment from the Trustees and with the continuing poverty problems in Eastern Kenya we are anticipating many requests for assistance.

By the time of our visits, we will have plans in place to support where possible. These will include the following:

- Distribution of food where we identify an urgent need, (also cost implications)
- The installation of the pump at Mataka and repair/maintenance to water pumps if found necessary. Inspection of Earth Catchment Dams and survey seasonal riverbeds for the installation of our first Sand Catchment Dam (providing funds are available).
- Many Primary/Secondary School visits, especially an appraisal of our assistance and work 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 2025

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 are hoping to install a portable X-ray unit. There will also be visits to the many outreach clinics in the area. In addition, we plan to extend the RUBY CUP Project further.

There are plans to construct further pumped wells in conjunction with enlargement of existing dams (a proven marriage.)

We will provide further support to Matooni Junior Sec School, and potentially to the Secondary School at Ivonangya, providing the necessary parameters have been reached which must include the provision of Electricity by the Kenyan Government, and continue to support the Special School at Ngaai.

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 challenging times. We are planning a 25-year Celebration on November 1st, 2025, at Kingsbury Community Centre. All are welcome, tickets £25; under 16-£10.

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 2025 the total reserves held were £59,135 of which £37,804 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)

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF AKAMBA AID FUND
ON THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025, CHARITY NUMBER
1203957, 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 2025.

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.



Arun Sharma ACCA

Chalmers & Co (SW) Limited
Chartered Accountants
6, The Linen Yard
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AKAMBA AID FUND

RECEIPTS AND PAYMENTS ACCOUNT SUMMARY

FOR THE YEAR ENDED 31 JULY 2025

	2025	2024
	£	£
RECEIPTS		
Gifts and donations	44,251	38,167
Grants received	23,250	51,342
Interest received	1,118	756
Tax recovered from Gift Aid	<u>8,460</u>	<u>9,617</u>
Total Receipts	<u>77,079</u>	<u>99,882</u>
PAYMENTS		
Payments on charitable objectives	60,721	64,905
<i>Expenses of meeting charitable objectives</i>		
Travel & subsistence	21,041	24,165
Staff costs	4,856	2,196
<i>Administration costs</i>		
Computer software and repairs	187	423
Website costs	948	962
Accountancy and bookkeeping	2,403	2,291
Bank charges	336	265
Printing and stationery	<u>-</u>	<u>113</u>
Total payments	<u>90,492</u>	<u>95,320</u>
Surplus/(deficit) of receipts over payments for the year	(13,413)	4,562
Exchange rate gains/(losses)	<u>(5,456)</u>	<u>(1,262)</u>
Surplus/(deficit) retained for the year	(18,869)	3,300
Surplus brought forward	<u>78,004</u>	<u>74,704</u>
Surplus carried forward	<u>£59,135</u>	<u>£78,004</u>

Notes

Included within the unrestricted fund surplus carried forward are amounts totaling £21,331 (2024 £76,084) which are designated funds.

AKAMBA AID FUND

STATEMENT OF ASSETS AND LIABILITIES

AT 31 JULY 2025

	2025	2024
	£	£
ASSETS		
Balances held at bank and in hand		
HSBC Bank plc		
Sterling accounts	28,966	41,834
Kenya Commercial Bank Limited		
Investment Account	17,582	18,017
Savings Accounts	11,998	17,744
(translated at Ksh 166.51: £1)		
Cash in hand		
Held by Kenyan representatives	<u>589</u>	<u>409</u>
	£ <u>59,135</u>	£ <u>78,004</u>

During the year the charity received some donations under the Gift Aid Scheme. At 31 July 2025 tax amounting to £9,487 (2024: £8,459) was due to be reclaimed from HM Revenue and Customs.

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

Colin Charles Martin

Trustee

AKAMBA AID FUND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED

31 JULY 2025

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 four part-time employees in Kenya.

	2025	2024
	£	£
Total gross salaries and wages paid during the year	<u>4,856</u>	<u>2,196</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. The Eyecare fund is now amalgamated into the health fund and these 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 £18,131 are available as at 31 July 2025 (2024: £6,122).

AKAMBA AID FUND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED

31 JULY 2025

DESIGNATED FUNDS (CONTINUED)

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 £596 are available as at 31 July 2025 (2024: £12,641).

Special Purposes Fund

Funds have arisen from donations and grants and are designated for use in special projects as identified by the trustees. This fund of £735 has now been moved to the General fund under the agreement of the trustees.

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 £2,603 are available as at 31 July 2025 (2024: £4,658).

Administration Fund

Funds have arisen from donations and are designated for use in covering administrative costs of the charity, including travel costs. This fund of £143 has now been moved to the General fund under the agreement of the trustees.