

# Ashanti development

## **ASHANTI DEVELOPMENT**

(A company limited by guarantee)

Directors' Report and Financial Statements  
for the Year Ended 31 December 2017

Registered charity number: 1133517

Company number: 07113261 registered in England and Wales



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## **General Information**

Ashanti Development is a charitable company limited by guarantee, incorporated on 29 December 2009. The company has no share capital.

### **Registered Office:**

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Grenville Street  
London WC1N 1LX

Telephone: +44 (0)207 837 3172 +44 (0)7713 743 398

Website: [ashantidevelopment.org](http://ashantidevelopment.org)

E-mail: [info@ashanti-development.org.uk](mailto:info@ashanti-development.org.uk)

The Directors shown below have held office during the whole period from 1st January 2017 to 31st December 2017:

ANTWI, Albert

BOADU, Martha Appiah

BOOTH, Helen Louise

DAVID, Penny

HARTLEY-SHARPE, Christopher James

KEEP, Judith-Anne Esme

REES, David Charles, Dr

WILLIAMSON, Dawn

## **Directors' Report**

### Mission Statement

To relieve poverty and promote health and development in and around the Ashanti Region of Ghana by means including the provision of safe and accessible water.

### Key Objectives

1. To provide all communities with clean water, sanitation, and health and hygiene education, and to strengthen village institutions to the point where they are able to maintain these improvements.
2. To improve health, particularly eye health, and increase longevity.
3. To boost educational standards, including literacy, numeracy, computer and agricultural skills.
4. To create an environment within which each individual can earn a living wage.

### Cross Objectives

5. To raise sufficient funds for Ashanti Development's work.
6. To ensure that activities are based on proper knowledge and information, take account of risk and are carried out regardless of colour, creed, race or sex.
7. To ensure that Ashanti Development works efficiently and complies with legal and financial requirements.

### Our partners include:

- Ashanti Development (Ghana), an independently registered Ghanaian NGO
- Ashanti Development (Italia), an independently registered Italian NGO
- UK based donors and volunteers
- Ashanti communities, and their representative organisations at all levels

### *Board of Directors*

The Directors met three times during the year. They finalised a corporate strategy, and later made occasional amendments to it. They approved a radically improved format for financial reports, and recruited an accountant in Ashanti to cater for the increase in activities. They identified a volunteer auditor in the UK to ratify the accounts.

They also considered Risk and Reserves and routinely discussed work in progress while receiving de-briefs from returning volunteers. They produced Directors' job descriptions, seeking to cover all major aspects of the organisation's activities.

They were extremely sad to learn of the death of David Williamson, one of the three founders of Ashanti Development. This was followed by the death of a much-valued Patron, Rodney Bickerstaff.

Directors Albert Antwi, Martin Badu, Martha Boadu and David Williamson resigned by rotation and were reappointed, with the exception of Martin Badu, who wished to stand down. Later in the year, Tony Shah, who has spent some forty years in the financial services sector, became a Director, as did William Oteng-Mensah, a water engineer recruited to fill the skill gap left by David Williamson.

Ashanti Development receives many appeals and letters of thanks from local communities. It was particularly pleased when Gyetiase Village Development Committee sent it a printed 'Certificate of Recognition (in respect of our) relentless commitment and support for developing the community.'

### *UK Activities*

Three issues of Ashanti News were produced. AN No. 30 featured a health report following a visit to Ashanti by volunteer doctors, commenting on the fall in numbers of malaria cases and the government's new healthwork structure. No. 31 described a new clinic Ashanti Development had built at Ankumadua; and No 32 described the results of using Weanimix, a nutritional food supplement for babies, and Ashanti Development's expanding microcredit project, which provided business training and small loans for women.

During the year, volunteers Izzy Bandurek and Simon Branch ran in the Berlin Marathon to raise funds to sponsor the village of Ebuoso; Leicester SpecSavers shops organised a Mudrun for Mpantuae-Nkwabrim; a Christmas card was produced and sold locally; Director Martha Boadu gave several talks to UK primary schools about her childhood in Ashanti; and a fundraising event was organised in Fleet, Hampshire, to raise funds for a new project aiming to eradicate worms in children under ten years old.

In July, London-based Ghanaians gave their annual summer party with Ghanaian food by way of thanking their friends for the improvements made in Ashanti. They also organised a sponsored walk in September.

#### *Water and Sanitation*

During the year, Ashanti Development drilled new boreholes in the villages of Brengo and Esereso, and mended broken boreholes, of which there are many in our area of operation. These were typically drilled by an NGO, now long gone, who failed to train local people to carry out simple repairs or to save money to pay for skilled work. Under contract to Bees Abroad, we also supervised the drilling of a borehole at Twifo Praso,

We provided sanitation to the villages of Brengo, Brengo Ketiwa, Nkubeta, Ohemaa-Dida, Saviour Kwamang and Timber-Nkwanta Stage II. We tell the villages that a bargain is on offer – that Ashanti Development will pay for all materials and skilled labour if they carry out the unskilled work free of charge. A few years ago, villagers were reluctant to accept this offer, saying they would prefer to be given something ‘useful.’ Since then, the news has spread of the effect sanitation has on the prevention of diarrhoea, and villages are queueing up to accept. An example is Timber Nkwanta. Much of the village was provided with sanitation in 2016, but when news spread that it was receiving sanitation another thirty households moved in, who were also given sanitation the following year.

While villages are constructing their latrines, we simultaneously train them in health and hygiene and work to strengthen their management institutions to the point where they can maintain the improvements independently.

Early in the year, we received an appeal for funding to enable one hundred Zongo (immigrant) homeowners to build themselves latrines and receive training in health and hygiene. These people lived in the suburbs of Mampong, in abject poverty and squalor. The appeal was made by Mampong Municipal District, who explained that in 2016 the District had come seventh in a competition set by the Ghanaian Government for project money. Their entry was awarded some £2,000, but depended on Ashanti Development finding the remaining funds. We are enormously grateful to the Christadelphians for funding this and other projects.

The villages we worked with, together with the Zongo community, have a total population of nearly 6,000 people.

Much of the work described above was generously funded by companies, grant-making organisations and individuals who participated in our Develop A Village scheme. This provides that the donor initially funds the materials and skilled help needed to enable the village to construct one latrine per household, as well as training in health and hygiene. Thereafter, the donor can do as much or as little more as they choose, but is encouraged to visit and make friends with their communities.

In the absence of David Williamson, meetings were attended by William Oteng-Mensah, a Ghanaian-born water engineer, who subsequently joined the Board of Directors. He presented information on the pros and cons of buying a drill rig to carry out our work and to rent out to third parties. It was ultimately decided not to make this investment.

### *Healthcare*

During the year, we completed one of our biggest ever projects – the construction of a clinic (our third) on the northern road to Aframso. The Chiefs of Ankamadua and Amoaman villages allocated land at the borders of each one's territory, so half the building was situated on each side. People from both villages carried out the unskilled work, while the women provided food for the workers.

The clinic is staffed by a midwife, medical assistant/staff nurse, two nurses and two community health nurses.

Where there is no medical care, people can suffer considerably, dying quickly of snake bite, for example. Women experiencing a difficult childbirth are often taken by motor bike to their nearest

clinic, sometimes dying on arrival. During the course of the project Nicholas Aboagye, who supervised the work, drove one woman to the clinic, who gave birth in the back of his car.

The first clinic we built is destined to be an eye clinic when we have obtained government registration. In the meantime, an ophthalmologist attends for a few days a month to screen eyes and distribute some of the many prescription spectacles sent by SpecSavers. She also arranges for cataract operations when she has identified enough patients.

Our medical team noted that many young single mothers struggle to care for their children and that when they bear children in quick succession, their health and development is compromised. The team therefore encourages family planning, despite the strong cultural resistance.

During the year, two doctors in particular spent time with village-based Community Health Officers, gauging current attitudes to family planning and teaching, demonstrating and distributing much needed supplies.

Meanwhile, Director Helen Booth delivered a lecture to local hospital staff on her specialist subject, tuberculosis and spent quality time with staff and patients in the casualty department, with TB outreach workers and with the Public Health Director of the Mampong district. They now intend to set up health screening days in our home villages to identify serious illnesses at an early stage.

The team also noticed that ringworm was starting to reappear. When they first visited in 2009, around 75% of the children in Gyetiase village had ringworm but had since been all but eradicated. They have now trained a healthcare assistant to identify and manage the problems, and supplied drugs.

One of the team very kindly donated a steriliser, which is to be shared between the hospital and local health clinics.

### *Education*

Dave Banks' teacher-training project is now in its fifth year. Since last autumn, with the support of District circuit supervisors, he had organised teachers' training days in 42 junior high schools



(JHSs) as well as 40-50 workshops. His project aims to build on good practice from the bottom up, and teacher morale is consequently high. Before he started work in 2011, JHS leaver exam results averaged 32 per cent; last year, they reached 89 per cent, making the District second highest in Ashanti.

In each District, Dave has also worked with three officers responsible for girls' education. After investigating the causes of girls dropping out of school in Bonkron and Beposo villages, he initiated a project to show every girl how to make five re-useable sanitary towers, while organising empathy classes for the boys.

By 2017, 4,000 JHS children and 400 teachers had been affected by the work.

#### *School Twinning*

Ten British primary schools are currently twinned with ten Ashanti schools, the most recent recruits being Priory Rise School, which is twinned with Brodekwano Primary.

Numerous benefits result from these links, including the painting of the entire primary school at Gyetiase, thanks to Goldington Green Academy, and Brodekwano school receiving school desks, thanks to Priory Rise.

School children at Bimma, Anansu, Abonkusu, Gyetiase, Dida and Bonkron schools have continued their project to re-forest the area with trees.

#### *Income Support*

##### Microcredit Schemes

Women in our home villages have little chance to earn money. Most are malnourished and debilitated through water-related disease and when times are particularly hard some are forced to work as prostitutes.

Our microcredit scheme is very successful in ending poverty while enhancing the skills and status of women, and we are therefore keen to extend it. Whereas in 2016, we worked in sixteen villages, in 2017 we provided business training and some 1,000 loans to women in twenty-eight villages, and recruited a manageress to manage the project locally.

### Farm Support

After an initial pilot scheme, we have organised farm support schemes in fourteen villages. These provided agricultural training and loans to buy good farm equipment, seeds and tubers, in fourteen villages.

Initial results indicate that many farmers are enjoying bumper crops even after a single year of the four year training they will receive.

### Bee Keeping

Beekeepers have been trained to look after 102 hives in sixteen villages.

### Food Processing

We constructed a shed in Saviour Benim village to house a corn and cassava mill. We are also offering villages the opportunity to buy similar benefits on microcredit terms.

### Dressmaking

The Gyetiase dressmaking school trains ten young women at a time to take qualifying exams set by the Ghana National Tailors and Dressmakers Association. They learn to design and make shirts and blouses, trousers, shorts, dresses and school uniforms. In 2017, the first cohort of apprentices had yet to take qualifying exams. When they finish the course, they should have no difficulty finding regular work.

### *Other Work*

In Gyetiase, our home village, we built a small museum. Its aim is to collect objects which today are barely or no longer used, or of special significance, and to record traditions and legends in the villages. It is not intended to compete with the national museums, but to focus on local history.

This project was led by our founder, Martha Boadu, who noted that traditional structures are fast breaking down, leading to problems like alcoholism and the birth of fatherless children. Electricity is now available to schools situated on main roads, and television will not be long coming. The museum is intended to prevent the communities, particularly immigrant communities, from forgetting their traditional customs and practices.

We also built a durber centre, for the village to rent out for weddings an funerals, thereby obtaining a source of income.

#### *Monitoring and Evaluation*

We routinely monitor our work for five years, and less regularly thereafter. From time to time we evaluate specific projects.

#### **Financial Review**

Our funding principally came from the following sources.

Grant-making Trusts, Foundations and other organisations

Develop a Village projects

Fund-raising

#### *Reserves policy*

Ashanti Development holds a reserve of £8,000.68 in the UK to be used to cover salaries for our staff in Ghana for approximately one year.

**Statement of Financial Activities**  
(incorporating an Income and Expenditure account)  
for the year to 31 December 2017

	2017			2016
	Restricted	Unrestricted	Total	Total
<b>Incoming Resources</b>				
Donations	£145,712.09	£40,442.36	£186,154.45	£185,601.00
<b>Total Income</b>	<b>£145,712.09</b>	<b>£40,442.36</b>	<b>£186,154.45</b>	<b>£185,601.00</b>
<b>Resources Expended</b>				
Project Work	£175,263.15	£4,828.89	<b>£180,092.04</b>	£108,312.00
Operating costs (including salaries) in Ghana	0	£35,718.32	<b>£35,718.32</b>	£37,066.00
Bank or Other finance expenses	0	£0.00	<b>£0.00</b>	£236.00
Equipment purchase for Ghana	0	£0.00	<b>£0.00</b>	£5,988.00
<b>Total resources expended</b>	<b>£175,263.15</b>	<b>£40,547.21</b>	<b>£215,810.36</b>	<b>£151,602.00</b>
Net income/expenditure (-) For the year	-£29,551.06	-£104.85	<b>-£29,655.91</b>	£34,000.00
<b>Transfers between funds</b>				
<b>Balance at 1 January b/f</b>	£64,304.60	£13,368.97	<b>£77,673.57</b>	£34,604.00
<b>Closing reserves</b>	<b>£34,753.54</b>	<b>£13,264.12</b>	<b>£48,017.66</b>	<b>£68,604.00</b>

**Notes:**

All of the above results are derived from continuing activities. All gains and losses in the year are included above. No remuneration or expenses of any kind was paid to the Directors.

**Balance Sheet**

for the year to 31 December 2017

	2017	2016
<b>Fixed Assets</b>	-	-
<b>Current Assets</b>	<b>£48,017.66</b>	<b>£75,852.00</b>
Cash at Bank and Hand	£35,805.88	£75,852.00
Funds in Ghana	£12,211.78	
<b>Creditors</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Net Current Assets</b>	£48,017.66	£75,852.00
<b>Funds</b>	<b>£48,017.66</b>	<b>£68,604.00</b>
Restricted	£34,753.54	£68,041.00
Unrestricted	£13,264.12	£563.00

For the year ended 31 December 2017 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on July 21<sup>st</sup> 2018

And signed on their behalf by :

David Rees, Chair

and

Saulius Sliackus, Accountant




## **Notes to the Financial Statements**

### **Basis of accounting**

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, with the applicable requirements of the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006, and under the historical cost accounting rules.

### **Going Concern**

The financial statements are drawn up on the going concern basis which assumes Ashanti Development will continue in operational existence for the foreseeable future.

### **Incoming resources**

All incoming resources are included in the statement of financial activities when the charitable company is entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the Bank.

### **Resources expended**

Expenditure is included on an accruals basis inclusive of VAT, which is not recoverable.

Expenditure directly attributable to specific activities has been allocated to those activities. Costs of charitable activities in Ghana represent direct expenditure incurred for operational activities together with associated support costs to deliver safe water, sanitation and hygiene and other.

Fund raising expenses relate to the costs incurred by the charitable company in raising funds for the charitable work.

Governance costs are those associated with the governance arrangements relating to the strategic operations of the charitable company as opposed to those costs associated with general running of the charitable company, fundraising or charitable activity.

**Fund accounting**

Unrestricted funds are donations and other incoming resources receivable for the object of the charitable company without further specified purpose and are available as general funds. Restricted funds are subjected to restrictions on their expenditure as imposed by the donor.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and bank current account balances and are subject to insignificant risk of change in value.