



ASHANTI DEVELOPMENT

(A company limited by guarantee)

Directors' Report and Financial Statements
for the Year Ended 31 December 2019

Registered charity numbers: 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

E-mail: info@ashanti-development.org.uk

The Directors shown below have held office during the whole period from 1st January 2019 to 31st December 2019:

ALBERT, Antwi
BOADU, Martha Appiah
BOOTH, Helen Louise
DAVID, Penny
HARTLEY-SHARPE, Christopher James
KEEP, Judith-Anne Esme
OTENG-MENSAH, William
REES, David Charles, Dr
SHAH, Antony Arjum
WILLIAMSON, Dawn
YINGXGIN, Jiang
SLIACKUS, Saulius

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

Ashanti Development has eleven UK directors. The latest to join the Board are Jiang Yingxin, who represents one of our donors, and William Oteng-Mensah, a Ghanaian water engineer resident in this country. Nicholas Aboagye is Director of the Ashanti Development Foundation, registered in Ghana.

No remuneration or expenses are received by Directors or volunteers in the UK. All Directors act in a voluntary capacity and most of their projects are self-funded.

During 2019, the Directors met three times. They regularly discussed the financial situation, statutory requirements and risk. They received reports from Ghana and seven of them visited Ashanti. In June, David Rees and Chris Hartley-Sharpe agreed to share the work of Chair between them. Judy Keep, Dawn Williamson and Saulius Sliackus resigned by rotation and were re-elected.

UK Activities

Two sponsored walks were held during the year, one in London and one at Fleet in Hampshire. Together they raised nearly £2,000. In July, we held our regular summer party, A Taste Of Ghana, when London-based Ashantis cook a Ghanaian meal to thank volunteers for their support.

We are grateful to the Wimbledon Foundation for donating two Centre Court tickets to be auctioned as fund-raisers.

Two years ago artist Elisabeth Banks spent time in Ashanti. Back in the UK, she arranged to show a film, The Assam Garden, based on a short story she had written and which played for six months in the 1960s in Oxford Street. After the film, there was a question and answer session, hosted by Sucharita Seth, formerly a BBC journalist. Her pictures were auctioned for Ashanti Development.

We produced a new website, which it is hoped will give a clearer understanding of our work.

Three issues of Ashanti News were produced. No. 35 majored on the cataract surgery which had recently been carried out in Ashanti; and on a computer room we had built for an association of disabled people. No. 36's lead article was by a donor, who related his experience in sponsoring a village; and included a discussion of the underlying geological structure in our area of operation. No. 37 gave a general overview of our work.

Directors gave talks and presentations at various events during the year. In particular, our Ghanaian Directors visited primary schools, including those with whom we have twinning arrangements, to tell the children about Ghanaian life and culture. One Director sponsored two villages for water and sanitation and trialled a new method of fund-raising.

Activities in Ghana

In February, Directors were told of a small but regular shortfall in money held in Ghana. After an

enquiry, distressing for all concerned, it was concluded that the money had been stolen by the bank's own staff. The bank agreed this was the most likely explanation, and told us they had put one of their staff under observation. Steps were taken to prevent any recurrence and since then there have been no shortfalls.

All our projects are monitored for at least five years, and less regularly thereafter.

Water, Sanitation and Hygiene Training

Until recently, Ashanti Development's strategy was to provide water, sanitation and hygiene training (WASH) to all local communities and then to move our headquarters north and to start work in a new area. At the time, few local villages were left without WASH, and we felt our work in the local area was almost done.

However, immigrants from Northern Ghana and Burkino Faso have since flocked into the area with the aim of escaping the effects of climate change in their home villages. They consist of representatives of many different tribes, and often speak little Twi, the main Ghanaian language. Typically, they rent a piece of farmland from a village chief and settle on it. The conditions under which they live are appalling, since they bring little or nothing with them. They communicate by mobile phone with their home villages, and their friends and relatives gradually come south to join them.

We have therefore decided that for the time being it is better to remain where we are than to move north. A steadily growing number of villages are springing up who need tremendous support, and the local infrastructure, in particular the hospitals, is not adequate to meet demand.

Immigrants can bring new problems. Some are aggressive and enter into disputes with indigenous communities. They have little or no education and many practise female genital mutilation. Children are often malnourished and suffer from worms and other diseases. Ashanti Development is on a steep learning curve in its search for ways to help them.

Water

Most clean water in our area of operation is provided by boreholes. We usually drill several at the same time to obtain economies of scale. An exception was made in the case of the new settler village of Onyameani, which translates as 'Eye of God' The Eye in question is a filthy stagnant pond, home to fish and turtles, from which Onyameani community drew water for all its needs.

Consequently, when we first came across the village, the community's health was at low ebb, the children in particular suffering from diarrhoea, worms, malnutrition and yaws.

As a matter of urgency we identified a donor to fund a borehole for Onyameani, and one of our Directors funded latrines and hygiene training. We provided other benefits set out below.

By contrast, Aframano village already had one borehole which was very deep and required a great deal of pumping to bring the water to the surface. We mechanised this borehole, ie arranged for it to be powered by electricity rather than pumped manually.

As in all villages to which we provide water, we then set up a Water Committee to charge for the water by the jerrycan, and to bank the money for use in any future major repair.

Sanitation

We are immensely grateful to all staff and managers in Softwire, who together raised £56,000 to provide over 3,500 people with sanitation in the villages of Odumase, Pampuase and Nsuase. These three villages together constitute the town of Mprim. The work continued into 2020.

Funding was also found to provide Bobin village with 104 latrines, Domeabra village with 25 latrines and Onyameani with 31 latrines. Our method of working is to ask the villagers themselves to do all unskilled work, but to fund the raw materials, mainly cement and wood. During this period, we also train them in health and hygiene and try to strengthen their institutions to the point where they can maintain the improvements.

Another village to benefit was Tadeasa, which we had provided with latrines and hygiene training some years ago, when Ashanti Development first started. At the time we had no permanent staff in Ashanti and used a contractor to provide latrines and hygiene training. It seems that the contractor did a bad job in siting the latrines and some of them fell down, so we found a sponsor to do the work again.

Finally, we funded two toilets for the use of the public near the Learning Centre at Brodekwanoo village.

This brings our total up to 2,583 latrines built, catering for some 31,000 people, all of whom have received training in health and hygiene.

Health and Hygiene Training and Strengthening of Community Institutions

We provide training in health and hygiene routinely to all villages during and after the period when their latrines are being built. It is a sophisticated and protracted operation, which requires the active cooperation of every group and individual in the village. It involves numerous meetings and follow-up meetings, and can last for up to a year after the latrines are finished.

To strengthen community institutions we work with the village governing committees to empower them to work efficiently and cooperatively and to maintain improvements independently of Ashanti Development.

Healthcare

Ashanti Development's main clinic, at its headquarters village of Gyetiase, first applied for state registration ten years ago and we considered it a major triumph when it finally arrived in 2019. As a state-registered clinic, it should now be able to reclaim the cost of medical salaries and equipment from the government, provided control of the clinic is handed over to them. However, we believe that the clinic belongs to local people, who built it and who wish to keep control.

We therefore applied for supplementary registration with the Christian Health Association of Ghana, set up many years ago by missionaries and which now acts as an arm of the state in licensing private facilities to enjoy the benefits of government registration while keeping control. We have now waited three years for this registration, which we are constantly told will arrive any day now. In the meantime, we bear the cost of the salaries and expenses of the optician who works there for a few days a month.

During the year, Ashanti Development constructed a large primary health clinic at the village of Nyinampong, to the west of our current area of operation. It is located beside a half-completed building, and the District plans eventually to join the two into one major hospital. Unfortunately progress is not fast.

The Nyinampong clinic is similar to the clinic we built last year to the east of the area. We have also constructed a small clinic to the south, at the village of Adutwam, and SpecSavers financed a fourth, along with a durber centre, at their sponsored village of Mpantuase. A fifth, tiny clinic is located in a shed we constructed in the village of Mprim. And a sixth is the first building we ever built, now an eye clinic, at our headquarters village of Gyetiase.

In October we decided to work more closely with Mampong Maternity Hospital, established in 1954 by Anglican missionaries. One of our volunteers worked at the hospital for many years and

has become increasingly concerned at the deterioration of the hospital caused by long periods of government under-funding. Given that Ghana's present government seems more likely to maintain the hospital's upkeep, given that the medical staff seem well qualified and committed to patient welfare, and that the hospital's need for upkeep was urgent, Ashanti Development decided to fund-raise to help the hospital. So far we have renovated two wards and are pleased with the result. We are told that 60 per cent of sick babies die when they are taken to the large teaching hospital at Kumasi for treatment, and next hope to rebuild the Mothers and Babies' Unit and to equip it so that this journey becomes redundant.

Eye Healthcare

A major event in October 2019 was one of the regular visits of SpecSavers staff from Lutterworth, Wigston and Leicester. Their visit was advertised in Ghana on the radio, and two thousand patients arrived to have their eyes screened, often walking from a great distance. The opticians brought with them nearly 3,000 pairs of graded secondhand spectacles for the patients. They also screened eyes for cataracts and we funded Ghanaian eye surgeons to carry out 55 cataract operations during the year.

When SpecSavers first started this work, there was general concern that local people might sell-on the spectacles. Given that each pair would be worth possibly £80 equivalent in Ashanti, this would be an enormous temptation. This rarely happens. Good sight is very important, particularly in farming communities where it's important to be able to tell the difference between weeds and crops.

Worms

A few years ago a major fire destroyed the government's main stock of medication. Vital drugs like malaria tablets are still in short supply. Others, such a worm tablets, are reserved for the worst areas, which do not include our area of Ashanti.

One of our volunteers therefore set up a worm project, to raise funds to provide the children with de-worming tablets at the start of each school term.

Education

Since last year's annual report the education scene in Ghana has changed. USAid has invested considerable resources into teaching children phonetics and to read and write in their own language

before English. We believe this programme is helpful. A second enormous initiative is funded by Dyfed.

These two projects have used up any spare capacity that teachers or circuit supervisors might have and it does not therefore seem feasible to extend our programme to a new District, as we planned. Instead, our teacher-trainer is helping schools which are now falling behind either because their teachers haven't been through the programme or perhaps because they are located in the new, immigrant villages, which are extremely deprived and usually have untrained teachers.

We were grateful to the Kitchen Table Charities Trust for funding a school building in the settler village of Esereso. This will replace an earlier school, built by the villagers, which blew down in a storm. We also completed construction of a kindergarten in Brofoyedru village, kindly funded by the Christadelphians.

Our school twinning programme continued. Among others, we are very grateful to Goldington Green Primary school for providing furniture for Gyetiase Primary School.

In addition several children and adults receive sponsored education from individual donors.

Ashanti Development continued its feeding programme for around sixty children of under five years old from Gyetiase village as well as providing Weanimix for newborn, malnourished babies.

Income Generation

After a village has been given WASH there is often a window of opportunity for women to fill the time they used to spend collecting water with something less arduous than joining their husbands on the farm. We therefore run a microcredit programme but find this spreads only slowly. It currently operates in only 28 villages. Plans are underway to speed this up. It is extremely popular among Ashanti women and we are constantly being asked to extend it to new villages or to increase the size or number of the loans it provides.

Microcredit, is only given to women but both men and women can benefit from our farm support scheme, which operates in eleven villages. It provides for four years of agricultural training and loans to buy high quality inputs such as tubers, seeds and tools. In addition, it encourages each village to 'specialise' in one particular crop.

As village reputations grow, an alliance is made with the local 'Market King' or 'Market Queen'

that certain traders should if possible buy produce from specialist villages before any others. Similarly, the village undertakes to save produce for their middlemen.

Farm support has also been extremely successful, with crops often increasing four or five times. We hope to increase its coverage soon.

Our bee-keeping project has now resulted in 102 hives under the supervision of two part-time bee-keepers. The project provides a good source of supplementary income to those who are patient enough to complete the training.

Monitoring and Evaluation

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

Financial Review

Our funding came principally from the following courses

- grant-making trusts, foundations and other organisations
- our Develop A Village work. For this we profile some ten to fifteen villages, and estimate the cost of providing the materials and training to enable each household to build itself a household latrine. While the building is in process, we teach the community health and hygiene and strengthen its institutions to enable them to maintain the improvements. We encourage donors to visit Ashanti and make friends with the villages they've sponsored.
- individual donations
- fund-raising.

Reserves Policy

Ashanti Development holds a reserve of £9,688.63 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 2019

	2019			2018
	Restricted	Unrestricted	Total	Total
Incoming Resources				
Donations	£131,601.28	£54,534.49	£186,135.77	£207,632.82
Total Income	£131,601.28	£54,534.49	£186,135.77	£207,632.82
Resources Expended				
Project Work	£183,524.23	£0.00	£183,524.23	£98,630.48
Operating costs (including salaries) in Ghana	£0.00	£41,832.18	£41,832.18	£38,875.62
Bank or Other finance expenses	£0.00	£0.00	£0.00	£0.00
Equipment purchase for Ghana	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£5,772.72
Total resources expended	£183,524.23	£41,832.18	£225,356.41	£143,278.82
Net income/expenditure (-) For the year	-£51,922.95	£12,702.31	-£39,220.64	£64,354.00
End of the year adjustments (+/-)				
Total for the year	-£51,922.95	£12,702.31	-£39,220.64	£64,354.00
Transfers between funds	£0.00	£0.00	£0.00	£0.00
Balance at 1 January b/f	£94,624.85	£17,746.81	£112,371.66	£48,017.66
Closing reserves	£42,701.90	£30,449.12	£73,151.02	£112,371.66

Notes:

All of the above results are derived from continuing activities. All gains and losses in the year are included above.

Balance Sheet
for the year to 31 December 2019

	2019	2018
Fixed Assets		-
Current Assets	£73,151.02	£112,371.66
Cash at Bank and Hand	£57,062.28	£90,814.93
Funds in Ghana	£16,088.74	£21,556.73
Creditors	£0.00	£0.00
Net Current Assets	£73,151.02	£112,371.66
Funds	£73,151.02	£112,371.66
Restricted	£42,701.90	£94,624.85
Unrestricted	£30,449.12	£23,519.53

For the year ended 31 December 2019 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

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 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.

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Ashanti Development

**On accounts for the year
ended**

31st December 2019

**Charity no
(if any)**

1133517

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2019.

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

I report in respect of my examination of the Trust'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 as 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.

Signed: J. Artus

Date: 26/09/2020

Name: Jonathon Artus

**Relevant professional
qualification(s) or body
(if any):**

Address: Gransden Lodge, 36b High Street

IER

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Oct 2018

Nash, Milton Keynes

MK17 OEP

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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