

Charity Registration No. 1172123

THE KAMBIA APPEAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

THE KAMBIA APPEAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Kerr-Wilson S Lockyer T Smith D Holmes P Marlow
Charity number	1172123
Registered office	c/o 62 Oxmoor Abbeydale Gloucester Gloucestershire United Kingdom GL4 5XW
Independent examiner	Davies Mayers Barnett Audit Services Pillar House 113/115 Bath Road Cheltenham Gloucestershire GL53 7LS
Bankers	CCLA Investment Management Limited Senator House 85 Queen Victoria Street London EC4V 4ET 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 Ellenborough House Wellington Street Cheltenham Gloucestershire GL50 1YD

THE KAMBIA APPEAL

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

THE KAMBIA APPEAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2018

The Trustees present their report and financial statements for the year ended 31 March 2018.

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 constitution, 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)" (as amended for accounting periods commencing from 1 January 2016)

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

We were delighted to receive a further grant from Johnson & Johnson to expand upon our MCHA Assessment tool and Mentoring project – a project led by the Kambia District Health Management Team, which delivers a local, cost-effective and sustainable solution for the on-going assessment and training of MCHAs in Kambia. MCHAs are the core community health staff (158 in Kambia) providing basic health services to the total population of 380,000 people at 69 health centres (PHUs), particularly managing antenatal and delivery services. In 2015, there were an estimated 15,700 pregnant women in need of health care from MCHAs. Currently, MCHAs are trained centrally en masse, which is expensive and removes large numbers of MCHAs from the health system for weeks at a time. Such training is also inefficient as it does not identify or address the training needs of individuals, so weaker MCHAs with poorer skills do not gain the one-to-one attention that they need to improve their practice. To get a real feel for the project please go on to our website and have a look at the short film we made (it is on the home page of our website – <https://www.kambia.org.uk>) or else you can view it here: <https://vimeo.com/215026574>.

The project has been so well received that we have had requests from two other districts to implement it and this is something we are exploring now.

James Dowling and our ex THET (Tropical Health and Education Trust) programme manager, Viki Taylor visited Kambia on our behalf in January 2018 to undertake a stakeholder mapping exercise to find out what other organisations are active in Kambia and to talk to the DHMT about possible future projects. As a result of this we are continuing with our scholarship programme and have committed to funding two community midwives with a possible two more to start next year.

We are also exploring other projects that can be delivered that are low cost and sustainable.

Financial review

The Trustees have given consideration to the continued activities and life of the Charity. The Trustees are very much aware that the continued existence of the Charity is to some extent dependent on the level of funds held and as such, a concerted effort has been made to address the need to add to these funds on an annual basis going forward.

In the opinion of the Trustees, the present level of funds is adequate for short term purposes.

THE KAMBIA APPEAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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 the major risks.

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.

Until 1 April 2017 The Kambia Appeal was an unincorporated Charity, registered charity number 1014034. The financial statements of the predecessor charity have been presented as the comparative figures within these accounts to reflect the ongoing charitable activity of both the unincorporated charity and the CIO.

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

J Horan

P Marlow

(Resigned 30 November 2017)

Recruitment and appointment of Trustees

The constitution specifies that the number of Trustees shall not be less than 3 and not more than 6.

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 is currently carried out by the Trustees, and others agreed by the Trustees.

Following a meeting on 26th February 2012, it was agreed that the Trustees will form part of a larger Board to facilitate communication and administration, but meet separately as necessary. The Board will meet no less than twice a year.

Trustees have reviewed the Charity's objectives and refocused on what priorities should be and what activities are needed to support those priorities. It is intended that the day to day administration of the Charity will 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. Trustees become acquainted with the ethos of the Charity through meetings, socials and attending fund-raising events.

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



S Lockyer

Trustee

Dated: 30th NOVEMBER 2018

THE KAMBIA APPEAL

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 2018.

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; or
- 3 the financial statements do 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 financial statements to be reached.



Nicola Smith FCA
Davies Mayers Barnett Audit Services
Pillar House
113/115 Bath Road
Cheltenham
Gloucestershire
GL53 7LS

Dated: 30.11.18

THE KAMBIA APPEAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<u>Income from:</u>					
Donations and legacies	2	8,667	1,487	10,154	10,392
<u>Charitable activities</u>					
Funding to Kambia	3	-	29,136	29,136	52,400
Other trading activities	4	5,671	-	5,671	4,940
Investments	5	91	-	91	265
Total income		14,429	30,623	45,052	67,997
<u>Expenditure on:</u>					
Raising funds	6	8,755	-	8,755	11,514
<u>Charitable activities</u>					
Funding to Kambia	7	8,087	22,016	30,103	106,865
Total charitable expenditure		8,087	22,016	30,103	106,865
Total resources expended		16,842	22,016	38,858	118,379
Net (outgoing)/incoming resources before transfers		(2,413)	8,607	6,194	(50,382)
Gross transfers between funds		4,645	(4,645)	-	-
Net income/(expenditure) for the year/ Net movement in funds		2,232	3,962	6,194	(50,382)
Fund balances at 1 April 2017		42,253	23,009	65,262	115,644
Fund balances at 31 March 2018		44,485	26,971	71,456	65,262

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

All income and expenditure derive from continuing activities.

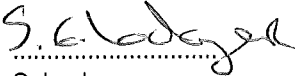
THE KAMBIA APPEAL

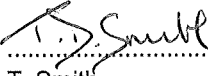
BALANCE SHEET

AS AT 31 MARCH 2018

	Notes	2018		2017	
		£	£	£	£
Current assets					
Cash at bank and in hand		71,456		65,262	
		<u> </u>		<u> </u>	
Net current assets			71,456		65,262
			<u> </u>		<u> </u>
Income funds					
Restricted funds	11		26,971		23,009
Unrestricted funds			44,485		42,253
			<u> </u>		<u> </u>
			71,456		65,262
			<u> </u>		<u> </u>

The financial statements were approved by the Trustees on 30th November 2018


S Lockyer
Trustee


T Smith
Trustee

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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 accounts, 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Donations and gifts	8,667	1,487	10,154	10,392
For the year ended 31 March 2017	5,730	4,662		10,392

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

3 Charitable activities

	2018 £	2017 £
Performance related grants	29,136	52,400
Performance related grants		
IPC - Strengthening infection Control	-	5,000
AGP - Africa Grants Programme	5,138	47,400
AGP2 - Africa Grants Programme 2	23,998	-
	29,136	52,400

4 Other trading activities

	2018 £	2017 £
Fundraising events	5,671	4,940

5 Investments

	2018 £	2017 £
Interest receivable	91	265

6 Raising funds

	2018 £	2017 £
<u>Expenditure on raising funds</u>		
Support costs	8,755	11,514
	8,755	11,514

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

7 Charitable activities

	2018 £	2017 £
Training - Project	8,823	46,449
Training - Other	3,035	5,475
UK LTVs in Kambia	856	7,093
Kambia base - salaries	2,669	6,421
Kambia base - NGO & SLANGO registrations	-	2,639
Kambia base - telephony & internet	934	1,823
Kambia base - repairs & maintenance	127	2,476
Kambia base - rent	266	1,990
Kambia base - travel costs	964	1,393
Kambia base - NRD survey & training	-	1,433
Maternity app - translation & checking	-	911
Hospital & PHU equipment	849	9,127
Student support (inc. trips re SECHN)	4,417	4,997
Kambia project manager	-	1,048
Other costs	979	4,358
	<u>23,919</u>	<u>97,633</u>
Share of support costs (see note 8)	4,834	7,918
Share of governance costs (see note 8)	1,350	1,314
	<u>30,103</u>	<u>106,865</u>
Analysis by fund		
Unrestricted funds	8,087	
Restricted funds	22,016	
	<u>30,103</u>	
For the year ended 31 March 2017		
Unrestricted funds		30,561
Restricted funds		76,304
		<u>106,865</u>

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

8 Support costs	Support costs	Governance costs	2018	2017	Basis of allocation
	£	£	£	£	
Bank charges	32	-	32	32	Actual
Website costs	452	-	452	462	Actual
Insurance	377	-	377	755	Actual
Sundries	1,965	-	1,965	1,943	Actual
Fundraising fees	6,462	-	6,462	16,223	Actual
Bond membership	296	-	296	-	Actual
Consultancy	3,850	-	3,850	-	Actual
Independent examiners fees	-	1,350	1,350	1,314	Governance
Other governance costs	-	155	155	17	Governance
	<u>13,434</u>	<u>1,505</u>	<u>14,939</u>	<u>20,746</u>	
Analysed between					
Expenditure on raising funds	8,600	155	8,755	11,514	
Charitable activities	4,834	1,350	6,184	9,232	
	<u>13,434</u>	<u>1,505</u>	<u>14,939</u>	<u>20,746</u>	

Governance costs totalling £1,505 (2017: £1,331) were incurred in the year.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

There were no employees during the year.

THE KAMBIA APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

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				Balance at 31 March 2018 £
	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	
Grants - IPC (Training)	4,557	-	610	(1,224)	3,943
Grants - AGP (Training)	18,628	5,139	(12,521)	(10,121)	1,125
Training - General	(4,186)	-	(3,035)	6,700	(521)
Miscellaneous - Water Purification Plant	900	-	-	-	900
Education Support - Salamatu Kamara (Liz Holmes)	-	95	(122)	-	(27)
Education Support - Peter, Alimamy & Brima (RMcF/CA)	159	1,020	(376)	-	803
Education Support - K-Man (CT)	(964)	372	(246)	-	(838)
Education Support - VNA Training (former LTVs)	3,915	-	(3,674)	-	241
Grants - AGP2 (Training)	-	23,997	(2,602)	-	21,395
Education Support - NRD Training (SL)	-	-	(50)	-	(50)
	<u>23,009</u>	<u>30,623</u>	<u>(22,016)</u>	<u>(4,645)</u>	<u>26,971</u>

12 Analysis of net assets between funds

	Unrestricted fund £	Restricted fund £	Total £
Fund balances at 31 March 2018 are represented by:			
Current assets/(liabilities)	44,485	26,971	71,456
	<u>44,485</u>	<u>26,971</u>	<u>71,456</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2017 - none).