Atito Development Foundation

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements
for the year ended 31 December 2025

Charity Number: **1197737**

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Atito Development Foundation
Trustees' Annual Report for the year ended 31 December 2025

The Trustees of the Charity present their Annual Report and Accounts for the year ended 31 December 2023.

1. Reference and Administrative Details

Name of Charity:	Atito Development Foundation
Charity Registration Number:	1197737
Operational Office:	19 Hamilton Way Wallington SM6 9NJ
Bankers:	CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JQ
Reporting Accountants	Samuel Associates 36 Charcroft Gardens Enfield Middlesex EN3 7HA

The Trustees who served during the year to the date of this report are:

Name	Date appointed	Position
Kofi George Agbolegbe	17 May 2021	Chair
Kwame Godwin Fumey	17 May 2021	
Mathew Dotse Kwadzo Agbolegbe	17 May 2021	

2. Structure, Governance and Management

Governing Document

Atito Development Foundation is a Charitable Incorporated Organisation (CIO), Foundation model. The liability of each member is nil. The trustees are the main members of the foundation. The foundation was formed in May 2021 and registered as a charity on 1st February 2022.

Appointment and induction of Trustees

The serving trustees are the first members of the charity, and in due course more trustees would be recruited to bring in much needed experience on

Organisational Structure

Atito Development Foundation is governed by its Board of Trustees, also known as the Executive or Management Committee, which is responsible for setting the strategic direction and policies of the charity. The Executive Committee carries the ultimate responsibility for the conduct of the charity and for ensuring that it satisfies its legal and contractual obligations. Trustees meet as and when required.

Major risks

The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate them. To that end, the charity is continually monitoring and managing its risk and ensuring action plans are in place to mitigate its key risks.

Included in the external risks is that of a loss or lack of funding. At present, the main sources of funding are voluntary donations by the general public including the trustees and other voluntary organisations. The charity continues to seek to diversify its funding sources and would apply to charitable trusts and statutory funders. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and by ensuring a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

3. Objectives and Activities

Objects

The objects of the charity as stated in its Articles of Association are:

3.1

The promotion of health and well-being by providing health screening sessions, health awareness seminars and workshops and keep-fit clubs for the benefit of the public in general and in particular for the inhabitants of Atito and surrounding villages in the Volta Region of Ghana.

3.2

The prevention or relief of poverty by providing skill-based training initiatives in local arts and craft clubs, seminars and practical workshops and apprentice schemes with the emphasis on the acquisition of demonstrable skills for the youth of Atito and surrounding villages in the Volta Region of Ghana.

3.3

The promotion and advancement of education through provision of after-school and week-end homework clubs, refurbishing and equipping of libraries and computer learning centres for the general public benefit of the people of Atito and surrounding villages in the Volta Region of

4. Achievements and Performance

Activities

The key activities which were held in Atito and its surrounding neighborhoods by ADF Charity include the following:

1. As part of its commitment to promoting the general wellbeing of community members, the Foundation continued to provide basic health education and awareness during 2025. Although health promotion activities were not as extensive as in the previous year, the Foundation engaged community members through informal health talks and discussions on common health concerns and practical ways of maintaining good health. The discussions covered areas such as personal hygiene, healthy lifestyles, prevention of common illnesses, stress management and the importance of regular attention to one's health.

   The sessions provided an opportunity for participants to ask questions, share their experiences and receive practical guidance on healthy living. Emphasis was placed on early recognition of health concerns, seeking appropriate medical attention and following the advice and treatment provided by qualified health professionals. The Foundation intends to strengthen and expand its health promotion activities in subsequent years to reach more members of the community.

2. Throughout 2025, the Foundation maintained meaningful engagement with members of the community, with continued attention to their social and economic wellbeing. Regular interactions with community members and local stakeholders provided opportunities to understand their concerns, share ideas and encourage mutual support. These engagements also helped the Foundation to monitor changing circumstances within the community and identify areas where support could be provided when necessary.

The level of direct hardship assistance required during the year was relatively limited, as the conditions that had contributed to increased hardship in previous periods had eased and economic activities within the community had generally returned to more normal levels. The Foundation therefore focused more on maintaining its community relationships, listening to emerging concerns and encouraging community-led support and resilience. This continued engagement remains an important part of the Foundation's commitment to the welfare and development of the community.

3. **Enhance education**: The Foundation continued to support the development of educational facilities at Atito Primary School, with work on the refurbishment and development of the Library, Computer Centre, Science Laboratory and School Canteen progressing without delay. The Foundation also continued to support the provision of broadband internet facilities and data subscription, ensuring that pupils and teachers have continued access to internet connectivity to support teaching, learning and educational research.

During the year, the Government expanded its support for school children through the provision of sanitary pads to schoolgirls, helping to address some of the financial challenges associated with menstrual hygiene. The Foundation therefore continued to engage with the school and community on the wellbeing of pupils while complementing, rather than duplicating, existing government support. The Foundation also continued to encourage pupils to adopt healthy lifestyles, including moderation in the consumption of sweetened drinks, maintaining a balanced diet and avoiding alcohol and other harmful substances.

The school feeding programme was also supported through the Government's existing provision, while the Foundation focused its resources on the (75-90 students) where its contribution could provide additional value to the school and its pupils.

4. Fund Raising

Fund raising has been particularly difficult during the period under review. The International downturn in the economic circumstances of individuals and corporate organisations has affected our ability in maintaining a broad base of donors.

The charity continued to actively engage and promote giving initiatives from amongst friends, supporters as well as well-wishers of ADF in the UK and across the USA including Ghana and other parts of the world where citizens and well- wishers are domiciled.

Financial Review

The income of the charity for the year was 2,771 (2024-£6,454) all of which were unrestricted donations from citizens of Atito in the diaspora and the general public and associations in the UK. A surplus of £1,811 (2024-£4,152 deficit) was made in the year.

Reserves Policy

The trustees are required to ensure that free monies are available in each financial year to meet any reasonable unforeseeable contingency and cater for an unexpected fall in income.

In reviewing the potential costs that could arise should a significant reduction in income be suffered, the trustees have determined that 'free' reserves should be maintained equal to 12 months' normal total unrestricted operating expenditure of the current or previous year, whichever is higher.

The 'free' cash reserves at 31st December 2025 amounted to £2,771 (2024-£960). The trustees regard this as inadequate so far for the year.

Signed:

Mr Kofi George Agbolegbe, JP

Kofiagbolegbe
Chair
12th Septemberber 2026

Independent Examiner's Report

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

Respective Responsibilities of Trustees and Examiner

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 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

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Charted Certified Accountants.

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.



Samuel K Tsipotey, FCCA
36 Charcroft Gardens
Enfield
Middlesex
EN3 7HA
12th September 2026

Atito Development Foundation
Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted £	2025 £	2024 £
INCOME :				
Donation		2,652	2,652	6,454
Total Income		2,652	2,652	6,454
EXPENDITURE				
Direct Charity Expenditure	3	841	841	10,606
Total Expenditure		841	841	10,606
Net Movement in Funds		1,811	1,811	(4,152)
Funds brought forward		960	960	5,112
Funds carried forward		2,771	2,771	960

Atito Development Foundation
Balance Sheet as at 31 December 2025

	2025 £	2024 £
CURRENT ASSET:		
Cash at Bank	2,771	960
	2,771	960
FINANCED BY:		
Unrestricted Reserves	2,771	960
	2,771	960

The financial statements have been prepared in accordance with the special provisions relating the Statement of Recommended Practice: Accounting and Reporting by Charities issued in April 2013 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Trustees are of the opinion that the company is entitled to the exemptions from audit conferred by

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records
- preparing accounts which give a true and fair view of the state of affairs of the company as at 31st December 2023 and of its results for the year then

The financial statements were approved by the Trustees on **24th October 2024** and were signed on their behalf by:

Signed:
Kofi George Agbolegbe, JP

Kofiagbolegbe

Chair
12th September 2026

Atito Development Foundation
Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

a) Basis of Preparation

The financial statements have been prepared under the historical cost and applicable accounting standards and the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, issued in April 2013

b) Charity Status

The Charity is a Charitable Incorporated Organisation (CIO. Members of the charity are the trustees who and are named on page 1. In the event of the Charity being wound up, the liability of members of the charity is nil.

c) Fund Accounting

Unrestricted Funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the Trustees in furtherance of the Charity's objects and that have not been designated for other purposes.

Restricted Funds are funds subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities when

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

e) Resources Expended

Recognition of Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is recognised on an accruals basis as a liability is incurred.

f) Costs of Charitable Activities

These comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. They include both costs that can be directly allocated to the charity's activities and costs of an indirect nature necessary to support these activities**.**

g) Governance Costs

These are the costs associated with the governance arrangements of the charity. They include the costs of the preparation and examination of statutory accounts, trustees' meetings and the costs of training, and legal advice given to trustees on governance or constitutional matters.

All costs are charged to the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity (or project) are allocated directly; others are apportioned on an appropriate basis.

2. Donations and legacies

	Unrestricted	2025	2024
	£	£	£
General donations	2,652	2,652	6,454
Total	**2,652**	**2,652**	**6,454**

3. Direct Charitable Expenditure		Unrestricted	2025	2024
		£	£	£
3. A . Library Refurbishment Project (Ghana)	Note 3(a)	581	581	9,863
Sanitary Pad Donation Project		-	-	110
Bank Charge		103	103	122
Flood Victim Donation		-	-	142
Administrative Expenses	Note 3(b)	157	157	369
Total		841	841	10,606

Note 3(a) Library Refurbishment	**Unrestricted**	**2025**	**2024**
	£	**£**	**£**
Building Materials	486	486	7092
Transportation	20	20	87
Workmanship	75	75	2684
	581	581	9863

Note 3(b) Administrative Expenses	**Unrestricted**	**2025**	**2024**
	£	**£**	**£**
Stationery	-	-	-
Transpotation	32	32	128
Internet / Telephone	125	125	241
	157	157	369