

**THE DALITSO TRUST**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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## THE DALITSO TRUST

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## THE DALITSO TRUST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

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<b>Trustees</b>	K Densham, Chair T Densham, Secretary D Knott, Trustee
<b>Charity registered number</b>	1090274
<b>Principal office</b>	14 Wychall Park Grove Birmingham B38 8AQ
<b>Accountants</b>	Crowe U.K. LLP Chartered Accountants Black Country House Rounds Green Road Oldbury West Midlands B69 2DG
<b>Bankers</b>	Lloyds TSB Black Horse House Medway Wharf Road Tonbridge Kent TN9 1QS
<b>Project directors</b>	T Husbands A Husbands

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## THE DALITSO TRUST

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees present their annual report and the financial statements for the year ending 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) in preparing the annual report and financial statements.

#### Governing Documents

The Dalitso Trust is a UK registered charity, number 1090274 created in June 2001.

#### Objectives

The Charity was set up for the benefit of people in Malawi and bordering countries. The aim is to relieve poverty as well as to advance education and Christianity.

The Trust works in partnership with rural communities in Malawi to establish projects that engage, involve and develop the community. We aim to make these communities self-sufficient in the areas of our involvement to ensure that we provide sustainable solutions to local issues.

#### What we do

Community Health Education.

Under 6 Educational play & parenting skills.

Train church leaders & facilitate Discovery Bible Studies

#### Who we work with

The Trust works with rural Malawians. We work with a Christian ethos and often through local churches. However, our work is inclusive and offered to all regardless of race, sex or religious beliefs. The team develop relationships that educate, equip and then support local communities and their leaders. The Trustees are aware that detriment and harm can arise from inappropriate forms of aid/development work. All work is evaluated to ensure this potential is minimised. The office in Malawi is based in Malingunde.

This is how the DT team spent their time:

Activity:	20/21	21/22	22/23	23/24
	%	%	%	%
Church Leadership Training & DBS	25	25	30	30
Staff Training	15	15	10	10
U6 Happy Faces	35	30	30	30
Community Health Education	25	30	30	30

#### Review of Activities and Achievements

##### Dalitso Health – Community Health Evangelism (CHE)

CHE is a strategy developed by Medical Ambassadors and their methodology enables organisations to work effectively with the poor, giving them choices to develop themselves, their families and communities.

CHE health lessons are being taught weekly in seven villages, an increase of three from last year. These villages also have Happy Faces running too.

We have a staff team of five, with 14 volunteers, who have taught 324 health lessons to 34 different families this past year.

Once again, we have been able to award families with Healthy Home Awards (HHA). 36 families received HHA level One, 16 families HHA level Two and eight families HHA level Three.

Our stock of hybrid goats remains at four healthy adults. The three males are on loan helping to improve the quality of the local goat herds.

Our hybrid rabbits have multiplied from 73 to 130. 123 rabbits are now in ten villages up from six last year as part of a breeding programme.



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## THE DALITSO TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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Martha 'I was using my neighbour's toilet and it was fine with me as I had no intention of making one. After learning about hygiene and health through CHE lessons I felt shame for my family. Now we have built a toilet for our family and I feel respected. We are taking care of it and other people are learning from our actions.'

Belita 'I attended a CHE lesson on how God looks at us in love. I was solving personal problems with judgment and condemnation. My attitude was increasing the problems in my marriage, but there was a change in me after the lesson. Now I am sowing love not judgement and things are moving well. We have peace in my family.'

Vuto 'In the past I did not mix with other people as I feared that would make me fall into trouble and lead me astray. My life was a struggle as I was isolated. I met one of the CHE facilitators and learnt about good health which is living in harmony with God, people, nature and myself. This has helped me in many areas, but the biggest is to start associating with people. The result of this is my farming has become very successful because I can now ask advice from my fellow farmers.'

Jelita 'As a family we used to eat only maize as that was what we knew and trusted. Our maize would run out each October and we would have hunger until February. CHE taught us to think and analyse what we have to make our food last the whole year. Our family is changed as we now eat a variety of food allowing the maize to last. We now eat rice, pumpkins as a meal, potatoes instead of selling them and this has helped us so much! I am so thankful for CHE in my village.'

Serah 'I was not taking my children to get vaccinated because of my family beliefs and the teaching of my church. I did not know that this made my children to be vulnerable to sickness, but after learning from CHE about prevention I took my children to the clinic! I have encouraged my relatives to go and vaccinate their children too because we had the same beliefs.'

Rute 'Before CHE I was keeping grudges against people and I could take years without forgiving. CHE lessons have helped me to be healed emotionally and become free. I have started talking to my uncle who I did not talk to for ten years. My family is amazed at the change in me.'

The following testimonies are from CHE volunteers who are helping to visit families with health lessons.

Hana 'In the past I was happy with my life and kept myself to myself. Then through CHE I learnt about multiplication, which is to share our own knowledge with others so that it will multiply. This is now my life and I started sharing how to have a vegetable garden, make compost and ideas to help small businesses. I am encouraging people to share the skills they have with others.'

Agnes 'Before I became a volunteer of CHE in my village I could not organise my daily living. I could not control my finances or my speech, but after I started CHE, this helped to adjust all these areas. People are now learning from me and how I have changed to being responsible.'

Pilira 'I was admiring people who were successful in my village, but I had no heart to learn. After I heard about CHE I took courage to volunteer myself to be sharing lessons and some practical projects in my home. My life is changing and I am happy to see fruit of this in my life and family.'

Mwerengana 'In my old life I was not cooperative with anybody else, including my husband. Our marriage was not going well and then I started helping in CHE. I am changed as CHE has helped me to learn how to work together with my husband, the Dalitso team and people in the community. CHE has really changed my life.'

#### **Dalitso Play – Free under 6 educational stay & play sessions**

Happy Faces (HF) is now working in six communities an increase of two from last year. We are serving an average of 41 families a week.

We held a very joyful graduation ceremony combining all four groups and inviting local leaders as 39 children graduated to move on to primary school. We are thrilled that 25 new children joined in September.

This year we have increased our volunteer leaders from 10 to 15, they are receiving training and continue to gain experience and confidence. Our aim is that these leaders will create leadership teams in each village. We hope two leadership groups will start in 2024.

Shami 'Our daughter used to be very quiet as her Mum is mute, so she was using sign language most of the time. She has now started speaking to people making me so thankful for the difference Happy Faces is making in my community.'



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## THE DALITSO TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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Tsanzo 'Before Happy Faces, I would leave my children to play on their own while I was busy gambling and just wandering around. Since attending Happy Faces, I've changed. Now I make sure we go to Happy Faces to learn together and I've even found the courage to stop gambling so I can focus on caring for my children.'

Fele 'I have three children and the first two did not go to nursery before starting primary school. They struggled to settle into the learning environment and trust the teacher. I am so happy to see our third child is not having these challenges, because Happy Faces laid a firm foundation in him. Now I am encouraging other parents to bring their children to Happy Faces.'

Thandizo 'I used to think that it is only teachers who can help my children academically and that my role is to provide food and a home. Happy Faces has changed my mind as I now sit with my children and we learn together. I am trying my best so they can experience my wholistic care for them.'

Tola 'I was not sending my children to school but encouraging them to look for piece work in the fields. One day our neighbour took my child to Happy Faces. When she came home, I was so encouraged to see her counting and explaining stories she learnt. My mind is changed and I now see I must support my children to go to school.'

The following testimonies are from volunteers who have helped lead sessions.

Dofa 'Before I started helping at Happy Faces I found it very difficult to organise my time. In helping to lead I have learnt to set time aside for what I am prioritising – my family and serving the community.'

Fanizo 'I used to think that my life was beyond help, that I was no one. Happy Faces has built my confidence and I have also started a small business to support my family.'

Elisy 'I was not trusting other people and was unwilling to share the knowledge I had. After being trusted to help lead Happy Faces sessions this has helped me to start trusting other people too.'

Mtama 'My heart used to focus on serving my relatives and my children. Leading Happy Faces has softened my heart to serve every child and person in our community.'

Titha 'Before helping at Happy Faces I thought serving was about finding an ulterior benefit from people. Since helping I have learnt that it's about sharing yourself to others so that those in need can benefit from the love of God in my heart. I am blessed to be trusted.'

Esimy 'Arriving at Happy Faces was the first time I started helping my child learn. I took courage again to help my fellow women in Happy Faces and my journey has not stopped there. I have now been asked to lead some projects in my community. I am so thankful for the Happy Faces team to help me become a trusted leader in my home, at Happy Faces and in my community.'

#### **Dalitso Leaders - Church Leaders Training**

Follow Me (FM) are free part-time Christian leadership courses equipping local church leaders from any denomination. FM is running six courses in three villages Mselera, Shawa, and Chaponda. We have 17 volunteer leaders (up from 12) and 13 students from eight different denominations. In March we were able to celebrate 18 students graduating.

Shadreck 'I have been a church leader overseeing 11 churches, but I was not able to prioritise my family. My wife was complaining about this issue and as I studied Follow Me 2 chapter seven it opened my eyes. It is my responsibility to look after my household, I cannot make excuses. I am now sharing this wisdom with other leaders. I thank God for Follow Me.'

Everton 'As a church leader, I knew that I should be exemplary, but I thought that is only on spiritual matters concerning church activities. Follow Me has helped me to be good example in everything; the way I treat my wife, my children, what am doing with my crops and how I plan my time. I have been helped to change all of my ways and I feel I am more trustworthy than before.'



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## THE DALITSO TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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Chilamba 'I am in Follow Me 2 and learning about how to prepare Sunday messages has changed me. Before in preaching I was sharing a lot of my own thoughts, but now I know how to ground my words in the truth of the Bible.'

Disani 'Being a church leader requires you to make decisions every day and when I look back, I see I made many mistakes. I was using my intellect alone. Due to Follow Me 2 when I am meeting a situation I now pray and ask myself 'what would Jesus do in this situation and ask the Holy Spirit for help?' I believe I am making better decisions and making less mistakes.'

Joyce 'I was not kind to my children and when they came home, I would shoo them away and we did not spend time together. Through Follow Me I have met with Jesus and seen what He is really like. He is amazing as He loves children, loves learning and loves all people. I have been humbled and our family is now blessed as is my marriage. I am so thankful for Follow Me in my life.'

The following testimonies are from volunteers who have helped teach the courses.

Chisomo 'At first I thought I cannot lead as I am a person who follow others. After some training and encouragement I am helping to lead Follow Me. I feel honoured to help other leaders.'

Alex 'Unfortunately in the church I attend if you are young and male or female you are not recognised with any leadership gift. So coming from that experience I was surprised to be asked to help lead Follow Me. had lots of questions because I grew up thinking that it is not yet my time to lead. I am encouraged to be trusted to lead leaders.'

Lonos 'Being a participant of Follow Me and helping to lead Follow Me is different. When being a participant I studied the material in sessions, I listened well and gave my little contributions. Since being asked to help lead I have increased my study and meditation on the material and have been able to pray more. I make sure to prepare well and this has contributed a lot to my bible knowledge and my understanding of God helping me to grow my spiritual life.'

Victor 'I have been part of Follow Me 1 and 2. To be trained to lead Follow Me has helped me to know my talent and giftings. I have discovered that I can teach and I have now been asked to teach adult bible classes at our church (Assemblies of God). Follow Me has become part of the teaching materials here too.'

FM is also being used in other parts of Malawi, Zambia and Mozambique.

Our Discovery Bible Studies (DBS) groups have increased from seven to nine and added 26 more participants, to 86 in total. 23 volunteers help lead these groups. Only the two new groups are receiving guidance from the Dalitso team, while the rest are self-led. The number of miracles is once again quite staggering and the levels of faith and expectancy within the groups is very high. We have seen 347 miracles, 24 salvations and 28 baptisms.

Edda: 'It was very hard for me as a woman to share what is in the Bible, because the church I belong to does not allow women to share what is in the Bible or even say anything. Being given a chance to lead and being appreciated in DBS has given me confidence. So I took my courage to ask to read from the Bible at my church and they gave me an opportunity. I read from the book of Kings, summarising and explaining the meaning to us today. A change has taken place as women are now invited to share, a great opportunity has been created for women!'

Takondwa 'My sister was very sick so I was caring for her. She asked me to invite her DBS group to come and pray with her. After the prayer I was amazed that there was instant healing on my sister. I had never seen anything like this, so I asked for prayer and experienced a total peace in myself. That day I believed and joined the group!'



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## THE DALITSO TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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Mary 'My marriage had been terrible and we were leading separate lives. This reached a point where my husband took a second wife. I shared this with the group and we prayed together. After three weeks my husband apologised and asked if we can start afresh, just the two of us. I chose to forgive knowing that we had prayed for this. As of now we are having a happy and secure marriage. I do testify that God is the answer in every situation and this helps me invite others to the group.'

Annie 'Unknowingly my mum and her DBS group were praying for me. I was living a desperate life and my marriage was suffering as I could not be faithful. One day I was invited to the group and I went along. On hearing the bible reading that day it touched deep in my heart and I knew it was true. So that day I was made new, it was then I learnt that people were praying for me.'

Amos 'I was smoking a lot of hemp and for no reason my need to use it faded away. My Mum asked me to her DBS group so I attended. She was so excited and she told the group that God had answered their prayers for the influence of the weed to stop. It was at this time that I knew that they had prayed for me. I am thankful as my life is starting to change by being a part of this group.'

Hannah 'I lived a life of separating myself from people and I had lots of challenges in my life. I was very emotional feeling lonely and empty inside. I became part of DBS and I now feel full of life as we support each other.'

We have been able to run seven Kingdom Expansion (KE) weekends organised by FM students. 140 people were trained in door-to-door evangelism and prayer ministry. We witnessed 227 miracles and 228 people came to faith.

Ellen 'I was at home sick with stomach pain. Some people came and asked me to chat. They talked to me about the love of God on all mankind. They also asked me what is the one thing that I want God to do for me. I was quick to say healing, as I was unwell. After they prayed for me, I was instantly better. I was ill for some time so I was surprised by a simple prayer. I now encourage others not to underestimate the power of prayer.'

Saukani 'Before having Kingdom Expansion at my church we were not active in the community. We were waiting for organised church occasions to reach people. KE has helped me to demonstrate the love of God to the world. I have found a tool to build my life and other people's lives.'

Malika 'A team of three came to my home and found me lying down with a headache. They prayed for me and as I felt much better I called my mum as she was sick too. My Mum arrived and the team asked me to pray for her, so I took courage to pray and God healed her leg there and then!'

Nepiyala 'I have been leading the church for five years and we have not been growing. Some Follow Me students brought Kingdom Expansion for us to be trained. We then went out into the community to encourage and pray for people. I am amazed as our church has doubled and I am happy to have a tool called KE.'

Testimonies from volunteers helping with KE.

Fravera 'I thought it was the Pastor and key leaders in the church who are heard and used by God. It was strange to be taught that God can hear me too, even with simple, short prayers. Kingdom Expansion has helped me to be part of God's movement in my area.'

Mfera 'I had a lot in my heart to share with people but had no idea how to evangelise. Kingdom Expansion opened my eyes and allows me to share love and care to the needy.'

Zitha 'Gathering many people at one place to preach was my past experience of evangelism. Kingdom Expansion is different and is helping me to reach out to people. I like that it is natural and can be part of everyday life, wherever you meet people.'

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## THE DALITSO TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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Everson 'For many years I did not see anyone new becoming part of our church and it became normal in my mind. After being trained in Kingdom Expansion I have been able to share my faith with others and I am not shy to pray for people if invited to. I am seeing miracles and time and time again people coming to faith. Some people come to be part of our church and some go to other ones. I am enjoying sharing my faith with others.

#### **Education Fund**

We are pleased to be able to currently support two children at school, two at college and two at university.

#### **Visitors**

We received Mark Harbour, Tom Husbands and Kevin and Erica Pippert in person to receive training and encouragement.

We are thankful the team have been able to have Zoom training conversations throughout the year with Bill Dixon, Mark Harbour, Nicola Bass, Frank Hindle, Brian and Val Marriott and Nick Harding.

#### **Future Planning for 2024/25**

The team has been asked to help deliver two CHE training courses due to the team's experience and ability in teaching/facilitating. Land that is owned in Mbalame will continue to be planted with trees and boundary lines marked out with sisal plants. The past year we have trained more volunteers to help teach and run sessions and this coming year our focus is allowing these volunteers to have more ownership by co-leading with our team to develop their leadership skills.

#### **Governance**

##### **Organisational Structure**

A UK based board of Trustees oversee the activities of The Dalitso Trust. The Trustees are responsible for policy decisions and there is regular contact with the Directors. Thomas and Alison Husbands (the Directors) run The Dalitso Trust day-to-day. They oversee Chipipo Chale from the UK, as he leads the team in Malawi. The Senior Leadership Team in Malawi is Chipipo, Patterson Staiford and Rhodess Abel. Employed staff consists of one UK employee and in Malawi, 13 Malawian staff members and 40 volunteers.

##### **Finances**

At the time of signing this report the Trust's individual regular donor income has remind stable, but reduced from two partnering organisations. Gift aid is also in the process of being backdated for the 2 previous years. This giving reduction has been factored into our budgets for the coming year.

##### **Principal Funding Sources**

The Trust's funding base is mostly relational and we encourage people to visit Malawi to see the work. We have a core group of individuals/families who give monthly and three partner churches. The pandemic caused us to evaluate our income and we continue to monitor finance levels carefully due to inflation and the cost-of-living crisis in the U.K. At the time of signing this report the Trust's income has remained stable and in line with our predictions.



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## THE DALITSO TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Investment Policy

Capital expenditure is limited to the requirements in Malawi. Historically the bulk of this has been for vehicles, land and buildings. We rely on raising sufficient finances for our needs and we have not entered into any borrowing arrangements.

#### Risk Management

Risks are regularly reviewed and discussed amongst the Malawian team and the trustees.

#### Reserves Policy

The Trustees consider the free reserves should equal the costs of running the charity for for the next 6 months, of £19,000. The free reserves total is £85,243 (2023: £110,370). The balance of free reserves is earmarked to finish the Mbalme Plot Development.

Free reserves is calculated by taking total reserves of £187,225 (2023: £214,140) less restricted funds of £38 (2023: £Nil) less fixed assets of £101,944 (2023: £103,770). Free reserves total £85,243 (2023: £110,370).

#### Related Parties


Book-keeping is undertaken by Birmingham Vineyard and Lodestar Accounting Limited and we thank them for their continuing support.

#### Trustees

Trustees are recruited with a view to what they can bring to The Dalitso Trust bearing in mind the mix of skills within it. Trustees are recruited by word of mouth and by direct approach to people who possess the appropriate skills and support the values of the Trust.

New Trustees are given a briefing on the role of a Trustee and the current Trustees bring them up to date on the position of The Dalitso Trust. Copies of all relevant information are provided (such as Financial Statements, Trust Deed, copies of minutes of trustee meetings, guidance from the Charity Commission on the role and responsibilities of a Trustee). Questions are actively encouraged and all Trustees have direct access to the Senior Leadership Team in Malawi.

Approved by order of the members of the board of Trustees and signed on their behalf by:

  
.....  
**K Densham**  
Chair of Trustees

Date: 29<sup>th</sup> January 2025

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## THE DALITSO TRUST

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

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#### Independent Examiner's Report to the Trustees of The Dalitso Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

#### Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 30 January 2025

Helen Blundell

LLB FCA FCIE DChA

Crowe U.K. LLP  
Black Country House  
Rounds Green Road  
Oldbury  
West Midlands  
B69 2DG



THE DALITSO TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	4	10,000	37,016	47,016	77,538
Investments	5	-	274	274	53
Gain on sale of property	6	-	2,549	2,549	-
<b>Total income</b>		<b>10,000</b>	<b>39,839</b>	<b>49,839</b>	<b>77,591</b>
<b>Expenditure on:</b>					
Charitable activities		8,712	68,042	76,754	57,593
<b>Total expenditure</b>		<b>8,712</b>	<b>68,042</b>	<b>76,754</b>	<b>57,593</b>
<b>Net income/(expenditure)</b>		<b>1,288</b>	<b>(28,203)</b>	<b>(26,915)</b>	<b>19,998</b>
Transfers between funds	14	(1,250)	1,250	-	-
<b>Net movement in funds</b>		<b>38</b>	<b>(26,953)</b>	<b>(26,915)</b>	<b>19,998</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		-	214,140	214,140	194,142
Net movement in funds		38	(26,953)	(26,915)	19,998
<b>Total funds carried forward</b>		<b>38</b>	<b>187,187</b>	<b>187,225</b>	<b>214,140</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 - 26 form part of these financial statements.

THE DALITSO TRUST

BALANCE SHEET  
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	101,944	103,770
		<u>101,944</u>	<u>103,770</u>
<b>Current assets</b>			
Debtors	12	2,026	323
Cash at bank and in hand		85,407	112,307
		<u>87,433</u>	<u>112,630</u>
Creditors: amounts falling due within one year	13	(2,152)	(2,260)
<b>Net current assets</b>		<u>85,281</u>	<u>110,370</u>
<b>Total net assets</b>		<u><u>187,225</u></u>	<u><u>214,140</u></u>
<b>Charity funds</b>			
Restricted funds:			
Restricted funds	14	38	-
Designated funds	14	109,907	108,878
Unrestricted funds	14	74,892	102,874
Revaluation reserve	14	2,388	2,388
<b>Total unrestricted funds</b>	14	<u>187,187</u>	<u>214,140</u>
<b>Total funds</b>		<u><u>187,225</u></u>	<u><u>214,140</u></u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:



**K Densham**  
Chair of Trustees

The notes on pages 15 - 26 form part of these financial statements.

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## THE DALITSO TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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#### 1. General information

The Dalitso Trust is a charity registered with the Charity Commission in England and Wales.

The Charity's registered address is 14 Wychall Grove, Birmingham, B38 8AQ.

The Charity has been established for the benefit of persons in Malawi and bordering countries particularly to advance the Christian religion, to relieve poverty and to advance education.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Dalitso Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Going concern

Due to the cost of living crisis the trustees have been closely monitoring the regular giving that supports the Trust. This was highlighted as an area of concern, however there have not been any significant changes in normal giving during the last year. The Trust also currently has a significant cash reserve due to compensation from the compulsory purchase of our building and most of our plot by the Lilongwe Water Board. As a result, the trustees have a reasonable expectation that the Trust will continue in operational existence for the foreseeable future. Therefore, they continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.



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## THE DALITSO TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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## 2. Accounting policies (continued)

### 2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

### 2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

### 2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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## THE DALITSO TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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## 2. Accounting policies (continued)

### 2.6 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold land	- Not depreciated
Freehold buildings	- 2% straight line
Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 15% reducing balance

### 2.7 Revaluation of tangible fixed assets

The charity has adopted the revaluation model to revalue items of property whose fair value can be measured reliably. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. The fair value of items of plant and machinery is usually their market value determined by appraisal.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity.

### 2.8 Financial instruments

#### Debtors

Short term debtors are measured at transaction price, less any impairment.

#### Creditors

Short term creditors are measured at transaction price.

#### Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

There are no complex financial instruments

### 2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 2.10 Role of Volunteers

The charity relies on the efforts of its volunteers. The value of these volunteers is not incorporated within the accounts.

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**THE DALITSO TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

- i) Valuation of freehold land (see note 9).
- ii) Residual value of freehold buildings (see note 9).

**4. Income from donations and legacies**

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	10,000	37,016	47,016	77,538
	<u>10,000</u>	<u>37,016</u>	<u>47,016</u>	
<i>Total 2023</i>	<u>-</u>	<u>77,538</u>	<u>77,538</u>	

**5. Investment income**

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income	274	274	53
	<u>274</u>	<u>274</u>	
<i>Total 2023</i>	<u>53</u>	<u>53</u>	

**6. Other incoming resources**

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Profit on sale of assets	2,549	2,549	-
	<u>2,549</u>	<u>2,549</u>	



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**THE DALITSO TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**6. Other incoming resources (continued)**

During the year an asset that had already been written off was sold and £93.75 was received in relation to this.

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Leadership	15,958	8,445	<b>24,403</b>	18,626
Training	5,322	2,159	<b>7,481</b>	6,179
CHE	15,958	6,477	<b>22,435</b>	16,087
Under 6's	15,958	6,477	<b>22,435</b>	16,701
	<u>53,196</u>	<u>23,558</u>	<u><b>76,754</b></u>	<u>57,593</u>
<i>Total 2023</i>	<u>43,253</u>	<u>14,340</u>	<u>57,593</u>	

**Analysis of direct costs**

	<b>Leadership 2024 £</b>	<b>Training 2024 £</b>	<b>CHE* 2024 £</b>	<b>Under 6's 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Staff costs	9,258	3,087	9,258	9,258	<b>30,861</b>	22,841
Depreciation	3,550	1,183	3,550	3,550	<b>11,833</b>	11,327
Project expenses	1,167	390	1,167	1,167	<b>3,891</b>	766
Travel expense	1,014	338	1,014	1,014	<b>3,380</b>	5,258
Education fund expenses	969	324	969	969	<b>3,231</b>	3,061
	<u>15,958</u>	<u>5,322</u>	<u>15,958</u>	<u>15,958</u>	<u><b>53,196</b></u>	<u>43,253</u>
<i>Total 2023</i>	<u>12,976</u>	<u>4,938</u>	<u>12,363</u>	<u>12,976</u>	<u>43,253</u>	

\* Community Health Education

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**THE DALITSO TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Leadership 2024 £</b>	<b>Training 2024 £</b>	<b>CHE* 2024 £</b>	<b>Under 6's 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Staff costs	5,839	1,946	5,839	5,839	<b>19,463</b>	11,382
Depreciation	69	22	69	69	<b>229</b>	135
Office expenses	510	171	510	510	<b>1,701</b>	897
Insurance	59	20	59	59	<b>197</b>	-
Governance costs	1,968	-	-	-	<b>1,968</b>	1,926
	<u>8,445</u>	<u>2,159</u>	<u>6,477</u>	<u>6,477</u>	<u><b>23,558</b></u>	<u>14,340</u>
<i>Total 2023</i>	<u>5,650</u>	<u>1,241</u>	<u>3,724</u>	<u>3,725</u>	<u>14,340</u>	

\* Community Health Education

**8. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £1,875 (2023 - £1,784).

**9. Staff costs**

	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	<b>27,944</b>	31,670
Pension Costs	<b>22,380</b>	2,553
	<u><b>50,324</b></u>	<u>34,223</u>



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THE DALITSO TRUST

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

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9. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
UK based staff	1	1
Malawi based staff	13	13
	<hr/>	<hr/>
	14	14
	<hr/>	<hr/>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel of the organisation comprise of trustees and project directors. One member of key management was remunerated for their services to the organisation. The total amount of employee benefits paid to key management personnel were £45,456 (2023: £23,872).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

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**THE DALITSO TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**11. Tangible fixed assets**

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>				
At 1 April 2023	60,529	94,847	4,711	160,087
Additions	9,002	-	1,489	10,491
Disposals	-	(36,495)	-	(36,495)
At 31 March 2024	69,531	58,352	6,200	134,083
<b>Depreciation</b>				
At 1 April 2023	1,719	50,661	3,937	56,317
Charge for the year	850	10,983	229	12,062
On disposals	-	(36,240)	-	(36,240)
At 31 March 2024	2,569	25,404	4,166	32,139
<b>Net book value</b>				
At 31 March 2024	66,962	32,948	2,034	101,944
At 31 March 2023	58,810	44,186	774	103,770

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THE DALITSO TRUST

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

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**11. Tangible fixed assets (continued)**

Included in land and buildings is freehold land at valuation of £6,875 (2023: £6,875) which is not depreciated. The estimated residual value of the buildings is considered to be equal to the valuation of the buildings and the depreciation charge is therefore £Nil (2023: £Nil).

The carrying amount under the cost model of the assets which have been revalued would have been £11,362 (2023 - £11,362).

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**THE DALITSO TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**12. Debtors**

	2024 £	2023 £
<b>Due within one year</b>		
Other debtors	731	-
Prepayments and accrued income	1,295	323
	<u>2,026</u>	<u>323</u>

**13. Creditors: Amounts falling due within one year**

	2024 £	2023 £
Other creditors	277	475
Accruals and deferred income	1,875	1,785
	<u>2,152</u>	<u>2,260</u>

**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<b>Designated funds</b>					
Malingunde building project	2,500	-	-	-	2,500
Mbalame plot development	105,000	-	-	-	105,000
Education fund	1,378	2,760	(1,731)	-	2,407
	<u>108,878</u>	<u>2,760</u>	<u>(1,731)</u>	<u>-</u>	<u>109,907</u>

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**THE DALITSO TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**14. Statement of funds (continued)**

**Designated Funds**

Malingunde building project: First stage building project to provide replacement office and teaching space after compulsory purchase of previous land and building.

Mbalame building project: Second stage building project to provide new training facilities and long term base of operations.

Education fund - fund to pay for the cost of higher education for the older students in Malawi.

**General funds**

General Funds - all funds	102,874	37,079	(66,311)	1,250	74,892
Revaluation reserve	2,388	-	-	-	2,388
	<u>105,262</u>	<u>37,079</u>	<u>(66,311)</u>	<u>1,250</u>	<u>77,280</u>
<b>Total Unrestricted funds</b>	<u>214,140</u>	<u>39,839</u>	<u>(68,042)</u>	<u>1,250</u>	<u>187,187</u>

**Restricted funds**

Building fund	-	7,000	(7,000)	-	-
Bicycle fund	-	250	(212)	-	38
Education fund	-	1,500	(1,500)	-	-
Laptop fund	-	1,250	-	(1,250)	-
	<u>-</u>	<u>10,000</u>	<u>(8,712)</u>	<u>(1,250)</u>	<u>38</u>
<b>Total of funds</b>	<u>214,140</u>	<u>49,839</u>	<u>(76,754)</u>	<u>-</u>	<u>187,225</u>

In the year ended 31 March 2024 there was a transfer of £1,250 due to unrestricted fixed assets being purchased from restricted funds but where there is no remaining restriction on use of the asset.

**Restricted funds**

Building fund- Fund to pay for building materials and building team salaries.

Bicycle fund- Fund to pay for the purchase and any subsequent repairs to a bicycle.

Education fund- Fund to pay for the cost of higher education for the older students in Malawi.

Laptop fund- Fund to pay for a new laptop.



THE DALITSO TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Vehicle	20,000	28,000	-	(48,000)	-
Malingunde building project	2,500	-	-	-	2,500
Mbalame plot development	105,000	-	-	-	105,000
Education fund	-	2,630	(3,061)	1,809	1,378
	<u>127,500</u>	<u>30,630</u>	<u>(3,061)</u>	<u>(46,191)</u>	<u>108,878</u>
<b>General funds</b>					
General Funds - all funds	56,296	46,961	(54,532)	54,149	102,874
Revaluation reserve	2,388	-	-	-	2,388
	<u>58,684</u>	<u>46,961</u>	<u>(54,532)</u>	<u>54,149</u>	<u>105,262</u>
<b>Total Unrestricted funds</b>	<u>186,184</u>	<u>77,591</u>	<u>(57,593)</u>	<u>7,958</u>	<u>214,140</u>
<b>Restricted funds</b>					
Education Fund	1,809	-	-	(1,809)	-
Vehicle Fund	6,149	-	-	(6,149)	-
	<u>7,958</u>	<u>-</u>	<u>-</u>	<u>(7,958)</u>	<u>-</u>

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**THE DALITSO TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	-	101,944	<b>101,944</b>
Current assets	38	87,395	<b>87,433</b>
Creditors due within one year	-	(2,152)	<b>(2,152)</b>
<b>Total</b>	<u>38</u>	<u>187,187</u>	<u><b>187,225</b></u>

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	103,770	103,770
Current assets	112,630	112,630
Creditors due within one year	(2,260)	(2,260)
<b>Total</b>	<u>214,140</u>	<u>214,140</u>

**16. Pension commitments**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the UK fund and amounted to £21,584 (2023: £1,792). Contributions totalling £277 (2023: £475) were payable to the fund at the balance sheet date and are included in creditors.

**17. Related party transactions**

Trustee donations totalling £3,000 were made in the year. (2023: £3,000)