

THE DALITSO TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE DALITSO TRUST

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THE DALITSO TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	K Densham, Chair M Harbour (Appointed 22 July 2025) T Densham, Secretary D Knott, Trustee
Charity registered number	1090274
Principal office	14 Wychall Park Grove Birmingham B38 8AQ
Accountants	Crowe U.K. LLP Chartered Accountants Black Country House Rounds Green Road Oldbury West Midlands B69 2DG
Bankers	Lloyds TSB Black Horse House Medway Wharf Road Tonbridge Kent TN9 1QS
Project directors	T Husbands A Husbands

THE DALITSO TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and the financial statements for the year ending 31 March 2025.

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 and outreach events.

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.

How the DT team spent their time:

Activity	21/22	22/23	23/24	24/25
	%	%	%	%
Church Leadership Training & DBS	25	30	30	30
Staff Training	15	10	10	10
U6 Happy Faces	30	30	30	30
Community Health Education	30	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 five villages. These villages also have Happy Faces running in them too. We have a staff team of five, with 18 volunteers who have received two, one day training sessions this past year. Along with the staff team they have taught 528 health lessons to 90 different families.

Once again, we have been able to award families with Healthy Home Awards. 32 families received level one, 35 families level two and 28 families level three.

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

We have 110 hybrid rabbits, with 107 in 11 villages, as part of a breeding programme to help improve their size and health.

Rhodes and Janet were invited to help teach a weeklong Children's CHE training course in Lilongwe. Alongside Kevin and Erica, we also hosted a team of medical professionals from Madagascar who specifically asked to come and be trained by us. They came for a week to learn the Trainers of Trainers Course One, to hear our first-hand experiences and lessons we have learnt from our 15 years using the CHE model.

Mrs Banda 'Before our CHE lessons I thought that sicknesses in my home are from being bewitched. After learning the true causes, I realised that I am the one contributing to my family illnesses by not practising hygiene.

THE DALITSO TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

I now have my toilet, bathroom and a kitchen dishrack and my compound is also clear. My family is healthy and sickness has reduced.'

Nankhoma 'Before CHE I was throwing plastic bags away carelessly. Now I have two bins, one for compost and one for non-perishable rubbish. My compound is clean and I am trying to help my neighbour to do similar practices.'

Dalilani 'I thought our chiefs and government are responsible for taking care of nature. I was the one illegally cutting down trees which had been reserved for preservation. I now know that health is about harmony with nature, helping me to become a responsible citizen. I have planted 200 trees and I encourage my family that we are all responsible to care for nature.'

Muonanji 'Before these CHE lessons I was using my neighbour's toilet and it was fine with me as I had no mind of making one since my neighbours was there. After learning about hygiene and health I felt challenged. I have made my own toilet now and I feel respected. Other people are seeing it and learning from me to take action in their own lives.'

Bisileni 'Before I attended a CHE lesson of how God sees us, I was solving problems with strong judgment and condemnation, which created a lot of problems with my husband. Now, I have changed and started loving, so we are experiencing peace in our family. I am thankful for CHE in my community.'

Vuto 'Before CHE came to our community, I was not associating with other people. I was thinking that they will make me to fall into trouble and poison my life. This made me to struggle in many areas of my life as I could not ask for guidance or advice. Then I met one of the facilitators and heard about receiving a good healthy life. That is to have harmony with God, people, nature and myself. This has helped me to start trusting people and being able to get advice from others, especially in farming, making my fields more productive.'

Jelina 'I used to eat and depend on one type of food from maize and this was making my family to suffer from hunger because our maize would run out each October, so we struggled until March. After learning from CHE about how we can have enough food for the whole year I started eating different foods like rice, pumpkins and potatoes. Now we are not lacking food any longer.'

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

Efenia 'Before I started helping in CHE, I was not willing to share my knowledge with others. Being trusted to lead CHE sessions has helped me to open up and trust other people too.'

Eletina 'Before helping in CHE I was concentrating purely on helping my child. I took courage when I was invited to help my fellow women as a leader. From that time I have been invited to help lead in other areas of our village too. I am thankful for these opportunities to be recognised as a leader.'

Mtama 'Before I started helping in CHE, I had a heart of just serving my own relatives and children. After helping to lead this has softened my heart to serve other adults and children too.'

Malilitso 'I was not managing my time and could not finish my daily tasks, so I blamed my family for not being supportive. After attending a CHE lesson, I am now able to celebrate one or two accomplishments in my work each day. I have learnt to plan my day and now I am teaching my neighbours too, so that they may also be productive. These things are helping me feel proud of my successes.'

Titha 'Before I started helping in CHE, I thought that serving others is a way of finding financial benefit from them. After helping at Happy Faces, I have learnt that it's really about investing yourself so that the needy can benefit from the love of God. Now I really enjoy and like what I am doing in my community.'

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THE DALITSO TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Dalitso Play – Free under 6 educational stay & play sessions

Happy Faces (HF) is now working in five communities serving an average of 58 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 33 new children joined in September. This year we have 12 volunteers, eight of which have received more training.

Nasuluma 'Before bringing my child to Happy Faces I was not able to count or read, but Happy Faces has helped me to start reading. I can now read the bible on my own which has made me grow spiritually. I thank God for Happy Faces in my community.'

Mausienji, 'Before I came to Happy Faces my family home was not at peace due to my selfishness. I always wanted things to be in my favour, but after I observed how Happy Faces is run it helped change my bad behaviour. I love everyone and now I am experiencing peace in my life and family. I encourage children in my community to be a part of Happy Faces.'

Mkoma 'I used to want more than 6 children, but after being part of Happy Faces I realised how expensive it has become to raise up a child. This changed my mind so that in having only a few children will receive good care from me. I am now practicing family planning and encourage my friends to be responsible and caring parents.'

Sanati 'I thought that to have a good level of education was about your background or family history. I visited a Happy Faces session with my child and it enlightened my mind to look forward. Now I am the first person in my family who has a child reaching secondary school. I believe our child will go to college; I am encouraging those who have doubt of changes they can make to look ahead with hope.'

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

Dungula 'I could not hold my temper in small things and could react badly. Leading in Happy Faces has helped me to become patient, because I am leading different people with different characters. I now have better relationships with people and less over-reactions on my part. I thank God for trusting me with leadership.'

Belekani 'Before I started helping at Happy Faces I thought that those leading, needed to be highly educated. After being trusted to lead a session of Happy Faces I feel encouraged to be become more confident and lead in other groups too. I am happy that am building my leadership skills.'

Likalipo 'Before I started leading Happy Faces I could give poor advice to people when they asked me. Since leading I have chosen to stop that behaviour as people now trust me. I try to give productive advice as a leader and am thankful Happy Faces is in my village.'

Lissy 'With my friends I was not trustworthy with information and lying was not a problem, so there were many problems in my life. After I started leading Happy Faces, it has helped me start valuing people and to keep their privacy. Now people are trusting me and I do care about them.'

Napilira 'I never saw the importance of having programmes for children, but after coming to Happy Faces it made me to understand a child's development. Now after being trusted to lead, I even stand in my church to teach how vital children are. God be honoured.'

Tidana 'As a mother I used to tell my children what to do and to follow my instructions. They did the tasks without asking 'why we are doing what we are doing?'. We adults do the same, we don't ask why so can't share our wisdom and knowledge. I have now learnt to engage more people in questions so we can discover together the best way to solve our challenges. We have started to live this way at home, inviting our children to suggest and share their thoughts and ideas.'

Fanizo 'Before I started leading Happy Faces, I doubted that I can make positive changes in my life. After being trusted to lead Happy Faces, this helped to build my confidence. I have started a small business which is supporting my family.'

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 nine courses in five villages. We have 19 volunteer leaders (up from 17) and 48 students from eight different denominations. This year we have celebrated 20 students graduating.

Chikozelo 'Previously I would preach based on what I had heard someone else preaching, rumours and even about what somebody had done to me. In going through Follow Me 2, I learnt how to prepare a gospel message and I am a changed person. I seek wisdom and understanding from God during my preparation. I do this in order to deliver only what is on God's heart for His people.'

Dalako 'A church leader makes decisions every day and when I look back, I see I made many mistakes. I was using only my intellect. When I faced any situation, I approached it with reasoning but did not pray to help me make my decision. Now I pray and ask the Holy Spirit to lead me in what Jesus would do. I can see that I am making better decisions.'

Nakwenda 'Before attending Follow Me I was not kind to children as when they came near to my home, I would chase them away. I have learnt about Jesus, children, the church and education. This has helped me to become humble and trusting like Jesus. This has also helped my marriage to become strong.'

Msankhulana 'I grew up thinking that God can only use grown-ups and graduates from Bible School. I learned in Follow Me about the calling of a leader, so now I don't look down upon myself. God uses those who are available. I do understand that age and Bible School have their own advantages. I am encouraging other young men with no Bible School background to be part of Follow Me, so they can hear from God and serve.'

Mphatso 'I lived in chaos because my time was not planned well which contributed to many failures in my life. Everything I did had poor results. By being part of FM I learnt how to plan my week well. The lesson 'The Pastors Week' has helped me to plan everything out. I am starting to see success in many of my responsibilities. Due to this people are coming and asking me for advice which is an open door for ministry sharing about what I have been learning about and my faith.'

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

Chioko 'I did my preparation for preaching in a different way to helping to lead at Follow Me. On a Sunday we do not expect to be asked questions by the congregation, but Follow Me is done differently. We need proper preparation because we expect questions from the participants in every session. FM has helped me to prepare and really know the material I am to facilitate and to be ready and open for questions.'

Ulikonde 'Being a participant of Follow Me and helping leading Follow Me is different. Being a participant, I listened and added some contributions, but in helping to lead I have increased my study, meditation and prayer time. I make sure I have enough preparation time, and this has contributed a lot to my bible knowledge, understanding God and growing in my spiritual life.'

Sitikhala 'Helping to lead Follow Me has caused me to stop telling people what they are supposed to believe or do. Now I try to involve them, to help them discover what the scripture is saying by asking distinctive questions and not proposing my answers. I hope I am becoming a good facilitator, and I am proud to be a volunteer.'

Chisomo 'I have been part of Follow Me 1 and 2. To be trained to lead Follow Me is very different and I have realised that I have a talent to be a teacher. Since this discovery I have been teaching adult Sunday school at our church and Follow Me is part of my teaching material.'

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

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Our Discovery Bible Studies (DBS) groups are stable with nine groups and 73 participants. We have 21 volunteers helping to self-lead these groups. 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 261 miracles, 44 salvations and 21 baptisms.

Sulitha 'I was having a challenge of reoccurring disturbing dreams. Dreaming of people who have passed away and witchdoctors chasing me wanting to throw me into a deep pit. I shared my dreams to my group and they prayed for me. The dreams stopped after that prayer and I am grateful to be part of the DBS group.'

Lukito 'After my husband died, I had a warm pain in my chest which was bothering me a lot. I had that feeling for some time, so I decided to share with my DBS group. After praying for me, I felt peace in my heart and all the pain went. I thank God of what He has done for me.'

Nalisowa 'I found it hard to recall Bible verses, but in our DBS we repeat by saying out loud what we have read from the Bible which helps a lot. I have been able to memorise many verses, and it is now easy for me to share my faith with someone. I have the word of God hidden in my heart.'

Namasa 'My sister and her husband are in South of Africa and recently they separated. This was a big challenge to my sister as she was not working. She shared her situation and we prayed in our DBS group. God answered our prayer as they have reconciled, living together in harmony. Distance does not matter with God.'

Chisale 'My friend invited me to join him at a DBS group. The group leader kept asking if everyone is well, so I told them that I am sick, and the group leader asked a person who sat close to pray. It was a simple prayer asking God to heal me and immediately I was better. From my healing, now I too have the courage to pray for the sick.'

Nabeyeni 'I was born with physical disabilities and many people avoid me so I can feel left alone and abandoned. When I heard of a DBS group I decided to be part of it so that I can be closer to people. I feel loved by this group and I wish if we could be meeting almost every day. DBS has brought people closer to me and I thank God.'

The following testimonies are from volunteers leading to facilitate the groups.

Gamulani 'I have never been a leader before, so when I was invited to lead I felt that this is going to be hard. Thankfully I was invited to a training day on how we can be able to lead. The training gave me relief from the pressure I was feeling. In DBS I have learnt only to say what I have learnt from the scripture reading and allow space for others to say what they have learnt. I enjoy hearing what God is speaking to each one of us in our group.'

Lekani 'I was used to going to church to sit, listen and sometimes sing, but I was a spectator. When I was invited by friend to a DBS, I found it strange and hard to be asked to share with group what I have learnt from the passage we were studying. I now love our DBS as everyone shares what the Lord is teaching them directly, which is very different from church where pastors and few other individuals speak.'

Nacho 'I was quick to get angry and DBS has helped me to become slow to anger. When I was asked to lead, I was challenged to live as an example in every area of my life. People can now observe how my words match with my everyday behaviour. I thank God my anger is under control and how carefully I now use my words.'

We have been able to run six Kingdom Expansion (KE) weekends organised by FM students. 63 people were trained in door-to-door evangelism and prayer ministry with 15 volunteers helping the training. We witnessed 217 miracles, 280 people came to faith and 21 baptisms.

Chafutsa 'Before being part of Kingdom Expansion, I didn't reach out to people because I was not knowing the right approach as our church depended on organised events. After being part of Kingdom Expansion with Dalitso, we have been encouraged to reach out to people, and we are now doing Kingdom Expansion on our own.'

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Nagama 'I have been leading the church for five years, but the church was not growing in number. Each Sunday I was waiting for new people to come, and I was frustrated as it never happened. One day we had a privilege of The Dalitso Trust to come and train us in Kingdom Expansion. So we went out to people's homes to share and pray. Now the church has doubled, and we are happy to have this tool called Kingdom Expansion.'

Kadya 'I was good at inviting people to come to church, so the pastor can share about faith. After being trained to do Kingdom Expansion I can now reach out to people with the gospel and encourage them to participate in the life of the church. Kingdom Expansion has helped me to direct people into the Kingdom of God and fellowship wherever they feel free to worship.'

Chatsala 'Before the Kingdom Expansion training, I did not have courage to pray and share my faith. After the training I had to gather up my confidence and courage to share my faith and pray for sick. I am happy to be part of the move of God in this broken world.'

Testimonies from volunteers helping with KE.

Thoko 'Before helping with Kingdom Expansion I was working only with leaders from my church, but after the Dalitso team arrived I was surprised to see the youth attend. Everyone who came, regardless of their position in the church, was involved to go out to reach the community. This has taught me to involve and see differently how God uses His people, currently at my church everybody plays a role with their gifting.'

Mada 'I had a lot in my life to share with people, but I had no idea how to do it. After helping with Kingdom Expansion, it opened my eyes to share love and care to those in need. I don't need an organised event from church, I just share when I need to share. May God be honoured.'

'As a leader I found it hard to know how people are growing spiritually. After Kingdom Expansion I see different giftings in people as they witness their faith to their neighbours. I am now taking on less responsibility as we are sharing more between us in how we serve the church and our community.'

Kalekeni 'I thought to share gospel is when you gather many people at one place and preach. Kingdom Expansion has helped me to reach many souls through my everyday normal life.'

Chikopa 'For many years we did not see anyone new becoming part of our church and it became normal in my mind. After being trained in Kingdom Expansion I am sharing my faith with others and am not shy to pray for someone. I am seeing miracles time and again of people coming to faith and God healing some different sicknesses. Some people come to be part of our church, which is growing and others join different denominations. I am enjoying sharing my faith with others.'

Education Fund

We are pleased to be able to currently support one child at school, one at college and three at university.

Visitors

In person we received Kevin and Erica Pippert, Brian and Val, Nick Harding and David Hepworth 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 2025/26

We have been given two places on a CHE training course in Kenya next year and hope to send two staff members for further training. Chipipo has been invited onto a theology course run by Derek Morphew which starts in April 2025. Land that is owned in Mbalame will continue to have boundary lines marked out with sisal plants. Training and involving volunteer leaders remains a focus in each of our areas and we hope to see people identifying themselves as leaders for further training and co-leading with staff members.

We will be doing a strategic review of our activities and communication in looking to update our website and communication so that our vision and work is clear and accessible to our supporters.

THE DALITSO TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 Chipppo Chale from the UK, as he leads the team in Malawi. The Senior Leadership Team in Malawi is Chipppo Chale, Patterson Staiford and Rhodess Abel. Employed staff consists of one UK employee and in Malawi, 13 Malawian staff members and 55 volunteers.

Finances

The Trust's income this year has reduced slightly with sufficient reserves in place.

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. We continue to monitor finance levels carefully due to inflation and the cost-of-living pressures in the UK. At the time of signing this report the Trust's income has reduced slightly and in line with our contingencies.

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 Trust reserves policy is reviewed annually, and the current reserve range is set from £22,625 to £24,125. The remaining balance is provisionally earmarked to finish the Mbalame plot development.

Related Parties

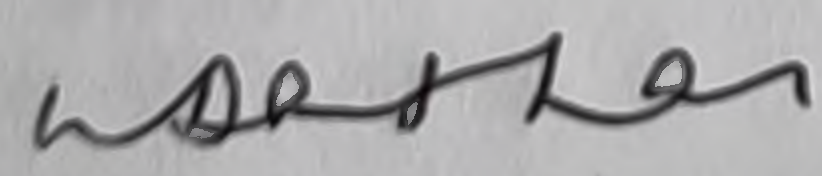
Book-keeping is undertaken by Birmingham Vineyard and Lodestar Accounting Limited, and we thank them for their continuing support.

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: 26/1/26

THE DALITSO TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

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 2019.

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: *Crowe UK LLP*

Dated: 26 January 2026

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 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	48,551	4,840	53,391	47,016
Investments	5	660	-	660	274
Gain on sale of property	6	-	-	-	2,549
Total income		49,211	4,840	54,051	49,839
Expenditure on:					
Charitable activities		51,239	1,928	53,167	76,754
Total expenditure		51,239	1,928	53,167	76,754
Net movement in funds		(2,028)	2,912	884	(26,915)
Reconciliation of funds:					
Total funds brought forward		187,187	38	187,225	214,140
Net movement in funds		(2,028)	2,912	884	(26,915)
Total funds carried forward		185,159	2,950	188,109	187,225

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

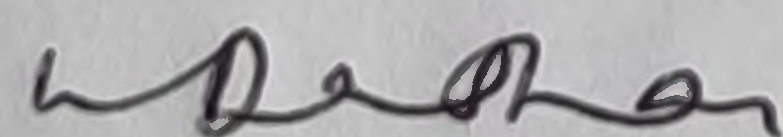
The notes on pages 15 - 26 form part of these financial statements.

THE DALITSO TRUST

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	93,383	101,944
		<u>93,383</u>	<u>101,944</u>
Current assets			
Debtors	12	8,580	2,026
Cash at bank and in hand		88,936	85,407
		<u>97,516</u>	<u>87,433</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(2,790)	(2,152)
Net current assets		<u>94,726</u>	<u>85,281</u>
Total net assets		<u>188,109</u>	<u>187,225</u>
Charity funds			
Restricted funds:			
Restricted funds	14	2,950	38
Designated funds	14	106,460	109,907
Unrestricted funds	14	76,311	74,892
Revaluation reserve		2,388	2,388
Total unrestricted funds	14	<u>185,159</u>	<u>187,187</u>
Total funds		<u>188,109</u>	<u>187,225</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 12 to 26 form part of these financial statements.

THE DALITSO TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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.

THE DALITSO TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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.

THE DALITSO TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.5 Expenditure (continued)

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.

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.

THE DALITSO TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

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.

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

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	36,460	4,840	41,300
Legacies	5,000	-	5,000
Gift aid on donations	7,091	-	7,091
	<u>48,551</u>	<u>4,840</u>	<u>53,391</u>

THE DALITSO TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Income from donations and legacies (continued)

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

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Investment income	660	660
	<u>660</u>	<u>660</u>

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

6. Other incoming resources

		Total funds 2025 £
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Profit on sale of assets	2,549	2,549
	<u>2,549</u>	<u>2,549</u>

THE DALITSO TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Leadership	11,599	5,684	17,283
Training	3,873	1,259	5,132
CHE	11,599	3,777	15,376
Under 6's	11,599	3,777	15,376
	<u>38,670</u>	<u>14,497</u>	<u>53,167</u>

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Leadership	15,958	8,445	24,403
Training	5,322	2,159	7,481
CHE	15,958	6,477	22,435
Under 6's	15,958	6,477	22,435
	<u>53,196</u>	<u>23,558</u>	<u>76,754</u>

Analysis of direct costs

	Leadership 2025 £	Training 2025 £	CHE* 2025 £	Under 6's 2025 £	Total funds 2025 £
Staff costs	5,647	1,885	5,647	5,647	18,826
Depreciation	2,731	910	2,731	2,731	9,103
Project expenses	1,072	359	1,072	1,072	3,575
Travel expense	919	307	919	919	3,064
Education fund expenses	1,230	412	1,230	1,230	4,102
	<u>11,599</u>	<u>3,873</u>	<u>11,599</u>	<u>11,599</u>	<u>38,670</u>

THE DALITSO TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

* Community Health Education

	<i>Leadership 2024 £</i>	<i>Training 2024 £</i>	<i>CHE* 2024 £</i>	<i>Under 6's 2024 £</i>	<i>Total funds 2024 £</i>
Staff costs	9,258	3,087	9,258	9,258	30,861
Depreciation	3,550	1,183	3,550	3,550	11,833
Project expenses	1,167	390	1,167	1,167	3,891
Travel expense	1,014	338	1,014	1,014	3,380
Education fund expenses	969	324	969	969	3,231
	<u>15,958</u>	<u>5,322</u>	<u>15,958</u>	<u>15,958</u>	<u>53,196</u>

Analysis of support costs

	Leadership 2025 £	Training 2025 £	CHE* 2025 £	Under 6's 2025 £	Total funds 2025 £
Staff costs	3,431	1,142	3,431	3,431	11,435
Depreciation	92	31	92	92	307
Office expenses	195	65	195	195	650
Insurance	59	21	59	59	198
Governance costs	1,907	-	-	-	1,907
	<u>5,684</u>	<u>1,259</u>	<u>3,777</u>	<u>3,777</u>	<u>14,497</u>

* Community Health Education

THE DALITSO TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Leadership</i> 2024 £	<i>Training</i> 2024 £	<i>CHE*</i> 2024 £	<i>Under 6's</i> 2024 £	<i>Total funds</i> 2024 £
Staff costs	5,839	1,946	5,839	5,839	19,463
Depreciation	69	22	69	69	229
Office expenses	510	171	510	510	1,701
Insurance	59	20	59	59	197
Governance costs	1,968	-	-	-	1,968
	<u>8,445</u>	<u>2,159</u>	<u>6,477</u>	<u>6,477</u>	<u>23,558</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,003 (2024 - £1,875).

9. Staff costs

	2025 £	2024 £
Wages and salaries	27,813	27,944
Pension Costs	2,448	22,380
	<u>30,261</u>	<u>50,324</u>

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

	2025 No.	2024 No.
UK based staff	1	1
Malawi based staff	13	13
	<u>14</u>	<u>14</u>

THE DALITSO TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

9. Staff costs (continued)

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 £23,589 (2024: £45,456).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

THE DALITSO TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2024	69,531	58,352	6,200	134,083
Additions	849	-	-	849
At 31 March 2025	<u>70,380</u>	<u>58,352</u>	<u>6,200</u>	<u>134,932</u>
Depreciation				
At 1 April 2024	2,569	25,404	4,166	32,139
Charge for the year	867	8,236	307	9,410
At 31 March 2025	<u>3,436</u>	<u>33,640</u>	<u>4,473</u>	<u>41,549</u>
Net book value				
At 31 March 2025	<u>66,944</u>	<u>24,712</u>	<u>1,727</u>	<u>93,383</u>
At 31 March 2024	<u>66,962</u>	<u>32,948</u>	<u>2,034</u>	<u>101,944</u>

THE DALITSO TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Tangible fixed assets (continued)

Included in land and buildings is freehold land at valuation of £6,875 (2024: £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 (2024: £Nil).

The carrying amount under the cost model of the assets which have been revalued would have been £11,362 (2024 - £11,362).

THE DALITSO TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	444	731
Prepayments and accrued income	8,136	1,295
	8,580	2,026

13. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Other creditors	787	277
Accruals and deferred income	2,003	1,875
	2,790	2,152

14. Statement of funds

Statement of funds - current year

	Balance at 1			Transfers	Balance at
	April 2024	Income	Expenditure	in/out	31 March
	£	£	£	£	2025
					£
Designated funds					
Malingunde building project	2,500	-	-	(2,500)	-
Mbalame plot development	105,000	-	-	-	105,000
Education fund	2,407	2,760	(3,707)	-	1,460
	109,907	2,760	(3,707)	(2,500)	106,460

THE DALITSO TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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.

Transfers

During the year there was a transfer out of £2,500 from the Malingunde building project, this is relating to prior year depreciation on designated freehold work that was included within unrestricted funds for the years ended 31 March 2021 to 31 March 2024.

General funds

General Funds - all funds	74,892	46,451	(47,532)	2,500	76,311
Revaluation reserve	2,388	-	-	-	2,388
	77,280	46,451	(47,532)	2,500	78,699
Total Unrestricted funds	187,187	49,211	(51,239)	-	185,159

Restricted funds

Education Fund	-	2,240	(395)	-	1,845
Bicycle fund	38	-	-	-	38
Church Planting work	-	2,600	(1,533)	-	1,067
	38	4,840	(1,928)	-	2,950
Total of funds	187,225	54,051	(53,167)	-	188,109

Restricted funds

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

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

Church Planting work- Working with local churches to see their congregations grow and multiply.

THE DALITSO TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
Designated funds					
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>
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>
Total Unrestricted funds	<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>

THE DALITSO TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	93,383	-	93,383
Current assets	94,566	2,950	97,516
Creditors due within one year	(2,790)	-	(2,790)
Total	<u>185,159</u>	<u>2,950</u>	<u>188,109</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	101,944	-	101,944
Current assets	87,395	38	87,433
Creditors due within one year	(2,152)	-	(2,152)
Total	<u>187,187</u>	<u>38</u>	<u>187,225</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 £1,577 (2024: £21,584). Contributions totalling £293 (2024: £277) 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. (2024: £3,000).

Project director donations totalling £2,400 were made in the year. (2024: £2,400).