

Ndi Moyo

**Registered Charity no.
1111045**

Report and Financial Statements

Year ended 31 December 2021

NDI MOYO

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INFORMATION

Trustees:	Helen Cox Lisa Finch Andrew Holden Bridget Mullens Joanna Shawcross Cecelia Mary Pollock Jonathan Pollock Ellie Cook Julia Bogнар Barbara Lynn Brooks-Smith (from 20 March 2021) Chupa Phiri (from 3 July 2021)
Chair	Helen Cox
Address	53 Uplands Road, London N8 9NH
Charity number	1111045
Independent Examiner	Helen Lake 9 Fern Road Cropwell Bishop Nottingham NG12 3BU

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TRUSTEES' ANNUAL REPORT 2021

The trustees present their report and financial statements for the financial period 2021.

Ndi Moyo's governing document is a constitution dated 25th August 2005. The charity is constituted as a charitable unincorporated association. The trustees are appointed by existing trustees after careful consideration of the skills required for the governance of the charity.

Objectives

The principal aims of Ndi Moyo are to promote the physical and mental health of the chronically and terminally ill in the Salima area and adjacent districts in Malawi. This objective is achieved through the provision of financial assistance, support, care, education and practical advice provided through the Ndi Moyo Palliative Care Trust (NMPCT) at the Ndi Moyo Palliative Care Centre.

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Achievements during the year

Our financial year is now in line with that of Ndi Moyo Palliative Care Trust in Malawi and follows the calendar year.

During 2021, Covid-19 has continued to influence all health providers, including those in Malawi. Most of the staff at Ndi Moyo have been affected by the disease but fortunately all have made a good recovery. Some activities remain curtailed, particularly those which involve gatherings of people, such as the Memorial Day, patient party and twice monthly day care. Clinic visits have continued normally and home visits have resumed. Patients are seen outside where possible but, where bed-ridden, are attended with our nurses wearing fully PPE, not easy in a tropical climate.

The annual Initiators' Training Course in Palliative Care is an important part of Ndi Moyo's work in disseminating these skills throughout the country. Prevented by Covid for the last two years, the hope is to run the theoretical part of the next course online, followed by placements in teams at Ndi Moyo. The Clinical Nurse Tutor has visited Uganda for training in running an online course.

Although enquiries continue, travel restrictions have meant that no volunteers have been able to visit Ndi Moyo during 2021. We hope to welcome more in the coming year.

During the period covered, we transferred a total of £97,200 to Malawi. Of this £58,000 was from unrestricted funds for core costs and £39,200 from restricted funds for a vehicle and for salaries.

Funders

With the Covid situation, all charities have struggled with fundraising and most such events have been cancelled. This has been as true in Malawi as in the UK. In Malawi, it has not been possible to hold fundraising events such as the golf tournament and the corporate funders who have been approached are reluctant to deliver. It is also a concern that another major supporter of Ndi Moyo in Canada has had to reduce its funding. Ndi Moyo needs to help fill those gaps until the situation starts to improve, hopefully in the next year.

As Ndi Moyo UK, we owe a debt of gratitude to our regular supporters and some who are new, who have been very generous in giving extra donations during this period. Many of these have been channelled through the Big Give annual Christmas Challenge which continues to be a very successful focus for fundraising here. New trustees have helped to raise our profile in newsletters, Facebook and

Instagram and been able to enter dialogue with Malawi management on effective corporate fundraising.

Special mention should be given to the generous support of the Brian Murtagh Trust, who have for some years now provided pledges which have enabled the Big Give campaign to take place and our many supporters who have donated through this or contributed monthly. We thank a kind donor for funding the salaries of senior staff and Laurence O'Kane, a pharmacist in Draperstown, continues to be extremely generous in his help. Ireland has provided us with a number of dedicated supporters, including those inspired by Maureen Morgan, until recently one of our trustees. This continues a challenging time for both frontline workers in Malawi and for all charities, in the UK and elsewhere, to raise funds so we greatly value their help.

As ever, we are grateful to our trustees and the 'Friends of Ndi Moyo' for their time and input. As the UK charity evolves, we look forward to a further year of challenge and development, hopefully with less restraint by Covid.

Charity Regulations

Trustees of Ndi Moyo UK have made every effort to comply with changes to UK Charity Law, developing and adopting Safeguarding, GDPR and Privacy Policies. We owe a debt of gratitude to Barbs Brooks-Smith and Dave Gardner for IT help in implementing these and for ongoing support with our newsletters and website.

Financial Review

The results for the year ended 31st December 2021 are set out in the attached financial statements.

Reserves policy

The Trustees review Ndi Moyo's reserves policy regularly. The policy adopted by the Trustees is to maintain unrestricted reserves of not less than 50% of the budgeted annual expenditure of the NMPCT. The NMPCT's budgeted annual expenditure for 2022 in Sterling terms, excluding a restricted fund of £20,000 from NMUK, is £116,000. NMUK unrestricted reserves at 31st December 2021 were £136,189 representing 117% of NMPCT's 2022 annual budget. The Reserves position will be discussed at our forthcoming AGM to consider the possibility of making further grants this year.

Trustees' responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom generally accepted accounting practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for the period. In preparing those financial statements the Trustees are required to

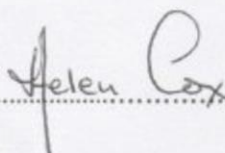
- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures being disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis (unless it is inappropriate to presume that the charity will continue in operation).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

Preparation of the Report

This report has been prepared in accordance with the recommendations contained in the Accounting and Reporting by Charities: Statement of Recommended Practice published on 16th July 2014 as they apply to smaller charities.

This report was approved by the Board on 14 May 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Helen Cox', written over a horizontal dotted line.

Helen Cox (Chair)

Independent Examiner's Report to the Trustees of Ndi Moyo

I report to the trustees on my examination of the accounts of Ndi Moyo ('the Trust') for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charities Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

H. C. Lake

Helen Lake
9 Fern Road
Cropwell Bishop
Nottingham
NG12 3BU

Date: *23 May 2022*

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021 (Incorporating an Income and Expenditure Account)

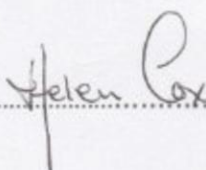
		Unrestricted	Restricted	Total	Total
		Funds	Funds	2021	Apr-Dec 2020
Notes		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Grants and Donations	2	50,870	20,000	70,870	77,887
Bank interest		11	0	11	85
Total incoming resources		50,881	20,000	70,881	77,972
RESOURCES EXPENDED					
	3				
Charitable activities		58,000	39,200	97,200	73,588
Governance costs		50	0	50	50
Other resources		398	0	398	223
Total resources expended		58,448	39,200	97,648	73,861
Net (Outgoing) / Incoming resources for the period		(7,567)	(19,200)	(26,767)	4,111
Fund balances brought forward at 1 January 2021		143,756	39,200	182,956	178,845
Fund balances carried forward at 31 December 2021		136,189	20,000	156,189	182,956

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BALANCE SHEET AS AT 31 DECEMBER 2021

		2021		2020	
	Notes	£	£	£	£
Current assets					
Debtors & Accrued Income	4	8,011		40,340	
Cash at bank and short-term deposits		148,178		142,616	
		156,189		182,956	
Creditors					
Amounts falling due within one year		-		-	
Net current assets		156,189		182,956	
Total net assets		156,189		182,956	
Funds & Reserves	5				
Restricted Funds		20,000		39,200	
Unrestricted fund - General fund		136,189		143,756	
Designated fund		-		-	
		156,189		182,956	

The financial statements were approved and authorised for issue by the Board on 14 May 2022 and signed on its behalf by:



 Helen Cox

Helen Cox (Chair)

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements

Basis of accounting

The financial statements have been prepared in accordance with the accounting policies set out below and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014 (FRS 102).

Having reviewed the financial position and future plans for the charity, the trustees have identified no material uncertainties relating to events or conditions that cast significant doubt on the charity's ability to continue its activities for the foreseeable future. Accordingly, they continue to adopt a going concern basis in preparing the accounts.

The charity is a public benefit entity as defined in FRS 102

Incoming Resources

All income is treated as unrestricted income and is available for expenditure approved by the Board unless the donor specified that income must be spent for a specific charitable objective, in which case it is treated as restricted income.

Income is recognised in the Statement of Financial Activities in the period when entitlement can be demonstrated, receipt is probable and the amount can be accurately measured. Any income restricted for expenditure in future years is deferred.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general charitable objectives of Ndi Moyo. Designated funds comprise funds set aside by trustees out of unrestricted funds for specific future purposes.

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to conditions imposed by donors. Currently the only restricted fund is to cover the salaries of specified staff in Malawi.

Resources expended

Expenditure is included in the Statement of Financial Activities when incurred and includes input VAT which cannot be recovered.

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2. Incoming resources from generated funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total Apr-Dec 2020 £
Grants & Donations				
Regular Donations	11,198		11,198	7,988
Restricted Donations		20,000	20,000	20,000
Big Give	20,819		20,819	24,740
Other donations	9,892		9,892	15,180
Gift Aid	8,961		8,961	9,979
	<u>50,870</u>	<u>20,000</u>	<u>70,870</u>	<u>77,887</u>

3. Total resources expended

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total Apr-Dec 2020 £
Charitable Activities				
Direct payments to NMPCT	58,000		58,000	50,727
Contribution to Salaries of specified Staff		20,700	20,700	18,000
Contribution for Vehicle Purchase		18,500	18,500	
Contribution to IT costs		-	-	3,000
Contribution to Comfort Fund		-	-	1,861
Total Charitable Activities	<u>58,000</u>	<u>39,200</u>	<u>97,200</u>	<u>73,588</u>
Governance Costs	50		50	50
Bank charges	398		398	223
Total resources expended	<u>58,448</u>	<u>39,200</u>	<u>97,648</u>	<u>73,861</u>

Governance costs are made up as follows:

Fundraising Regulator Registration Fee	50	50
	<u>50</u>	<u>50</u>

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4. Debtors & Accrued Income

	2021	2020
	£	£
Gift Aid	8,011	17,600
Big Give	-	22,740
	<u>8,011</u>	<u>40,340</u>

5. Funds & Reserves

	At 1 January 2021	Incoming resources	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
Restricted Funds					
Vehicle Purchase	18,500		(18,500)		0
Specified Salaries	20,700	20,000	(20,700)		20,000
	<u>39,200</u>	<u>20,000</u>	<u>(39,200)</u>	<u>0</u>	<u>20,000</u>
Unrestricted Funds					
General	143,756	50,881	(58,448)	0	136,189
Designated	0				0
Unrestricted Funds	<u>143,756</u>	<u>50,881</u>	<u>(58,448)</u>	<u>0</u>	<u>136,189</u>
Total Funds	<u>182,956</u>	<u>70,881</u>	<u>(97,648)</u>	<u>0</u>	<u>156,189</u>