

**Ndi Moyo**

**Registered Charity no.  
1111045**

**Report and Financial Statements**

**Year ended 31 December 2023**

## NDI MOYO

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## NDI MOYO

### INFORMATION

Trustees:	Helen Cox Andrew Holden Bridget Mullens Joanna Shawcross Cecelia Mary Pollock Jonathan Pollock Ellie Cook Julia Bognar Barbara Lynn Brooks-Smith Chupa Phiri  Alexandra Lindsay-Perez (appointed 25 November 2023)
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

## **NDI MOYO**

### **TRUSTEES' ANNUAL REPORT 2023**

The trustees present their report and financial statements for the financial period 2023.

Ndi Moyo's governing document is a constitution dated 25<sup>th</sup> 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 as well as training for palliative care staff throughout 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 in line with that of Ndi Moyo Palliative Care Trust in Malawi and follows the calendar year.

During 2023, normal activities have been fully restored post Covid: clinic attendances, chemotherapy, visits to patients' homes and outreach centres, as well as cervical screening and specialist clinics run by the oncologist. Malawi has only two oncologists and the willingness of one of these to make the two-hour journey from the capital, Lilongwe, to Ndi Moyo helps enormously to speed up diagnosis and treatment for cancer patients in our area. Many need help with bus fares to Lilongwe for treatment and we provide this through our Comfort Fund.

The Initiators' Training Course in Palliative Care had been temporarily suspended in 2023 because of cost issues. This was very disappointing because training is an important part of Ndi Moyo's work in disseminating these skills throughout the country. Between 2015 and 2022, we have trained over 100 Malawian nurses and clinical officers from 32 sites around Malawi. We are therefore pleased to say that a grant from the Malawi Association for Christian Support (MACS) has permitted this course to resume in April/May 2024. Those health professionals already trained at Ndi Moyo are now being mentored through online case conferences, allowing them to discuss the management of difficult patients with Ndi Moyo staff.

In the UK, we have been pleased to welcome Dr Alexandra Lindsay-Perez as a trustee following her valuable work at Ndi Moyo in Malawi in the first half of the year.

During the period covered by these accounts, Ndi Moyo UK transferred a total of £111,600 to Malawi. Of this £91,600 was from unrestricted funds for core costs and £20,000 from a restricted fund for salaries.

#### **Funders**

Since Covid, all charities have struggled with fundraising, with many events cancelled over the last 3 years. More recently, Malawi has suffered major flooding, loss of life and damage to homes and crops as a result of cyclone Freddy which struck in March 2023. Although we were fortunate that the Salima district suffered few direct effects, the national disruption is likely to impair fundraising efforts for some time to come.

Sadly for Ndi Moyo, a major Canadian supporter has been forced to reduce its funding from the end of 2023 due to restructuring and reduction in profits due to Covid. This required Ndi Moyo in Malawi to write a belt-tightening budget and redundancies were threatened. Fortunately, these



were prevented by additional grants from Ndi Moyo UK which lessened the problem in the short term, and we continue to pursue the option of joining the umbrella organisation, CHAM (Christian Health Association of Malawi) who would then cover the costs of most staff salaries. This organisation covers the majority of mission hospitals, which make up nearly half of Malawi's health care.

As Ndi Moyo UK, we owe a debt of gratitude to our regular and new supporters, who have been very generous in their donations during this period. Many of these have been channelled through the Big Give Christmas Challenge which continues to be a very successful focus for fundraising. 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 grants by the Capricorn Africa Trust, MACS and our many supporters who contribute monthly. We particularly thank a kind donor for funding the salaries of senior staff, Dr Conan McCaul and his anaesthetist colleagues and Laurence O'Kane, a pharmacist in Draperstown, who 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. We greatly value their help in what continues a challenging time.

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.

### **Charity Regulations**

Trustees of Ndi Moyo UK have made every effort to comply with changes to UK Charity Law, developing and adopting Safeguarding, Equality and Diversity, GDPR and Privacy Policies. We owe a debt of gratitude to Barbs Brooks-Smith, Paul Fenrich 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 31<sup>st</sup> December 2023 are set out in the attached financial statements.

### **Reserves policy**

The Trustees review Ndi Moyo's reserves policy regularly. Until April 2023, the policy adopted by the Trustees was to maintain unrestricted reserves of not less than 50% of the budgeted annual expenditure of the NMPCT. This has presented difficulties in the current financial climate and a new policy was voted into place, operative from April 2023, when our reserves policy will be to hold in unrestricted reserves at the start of each year 75% of the funding we expect to send to Malawi in the coming year.

During 2023, the trustees approved additional funding to make a total of £91,600 in unrestricted funds transferred, plus £20,000 restricted funding for staff salaries. This increased level has been necessary to ensure continuing service provision but exceeds our current income and will require active steps to increase this, particularly through grant applications.

At the end of the year described in these accounts, total net assets were £132,517 of which £25,000 was restricted and £107,517 was unrestricted.

### **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 16<sup>th</sup> July 2014 as they apply to smaller charities.

This report was approved by the Board on 18 May 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Helen Cox', is 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 31<sup>st</sup> December 2023.

### **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 2024



## NDI MOYO

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023 (Incorporating an Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Grants and Donations	2	72,683	25,000	97,683	75,339
Bank interest		1,218		1,218	307
<b>Total incoming resources</b>		<b>73,901</b>	<b>25,000</b>	<b>98,901</b>	<b>75,646</b>
<b>RESOURCES EXPENDED</b>					
	3				
Charitable activities		91,600	20,000	111,600	85,000
Governance costs		234	-	234	50
Other resources		478	-	478	857
<b>Total resources expended</b>		<b>92,312</b>	<b>20,000</b>	<b>112,312</b>	<b>85,907</b>
<b>Net (Outgoing) / incoming resources for the year</b>		<b>(18,411)</b>	<b>5,000</b>	<b>(13,411)</b>	<b>(10,261)</b>
<b>Fund balances brought forward at 1 January 2023</b>		<b>125,928</b>	<b>20,000</b>	<b>145,928</b>	<b>156,189</b>
<b>Fund balances carried forward at 31 December 2023</b>		<b>107,517</b>	<b>25,000</b>	<b>132,517</b>	<b>145,928</b>



**NDI MOYO****BALANCE SHEET AS AT 31 DECEMBER 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Current assets</b>					
Debtors & Accrued Income	4	23,447		36,369	
Cash at bank		109,070		109,559	
		<u>132,517</u>		<u>145,928</u>	
<b>Creditors</b>					
Amounts falling due within one year		-		-	
<b>Net current assets</b>			132,517		145,928
<b>Total net assets</b>			<u>132,517</u>		<u>145,928</u>
<b>Funds &amp; Reserves</b>	5				
Restricted Funds			25,000		20,000
Unrestricted fund - General fund			107,517		125,928
			<u>132,517</u>		<u>145,928</u>

The financial statements were approved and authorised for issue by the Board on 18 May 2024 and signed on its behalf by:



**Helen Cox (Chair)**

## NDI MOYO

### 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.

## NDI MOYO

### 2. Incoming resources from generated funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Grants &amp; Donations</b>				
Regular Donations	10,605		10,605	11,367
Restricted Donations		25,000	25,000	20,000
Big Give	34,242		34,242	30,770
Other donations	13,491		13,491	6,797
Gift Aid	14,345		14,345	6,405
	72,683	25,000	97,683	75,339

### 3. Total resources expended

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Charitable Activities</b>				
Direct payments to NMPCT	91,600		91,600	65,000
Contribution to Salaries of specified Staff		20,000	20,000	20,000
<b>Total Charitable Activities</b>	91,600	20,000	111,600	85,000
Governance Costs	234		234	50
Bank charges	478		478	857
<b>Total resources expended</b>	92,312	20,000	112,312	85,907

#### Governance costs are made up as follows:

Fundraising Regulator Registration Fee	50	50
Trustee Meeting Travel Expenses	184	
	234	50

## NDI MOYO

### 4. Debtors & Accrued Income

	2023	2022
	£	£
Big Give	8,000	12,000
Gift Aid	15,447	4,369
Paula Hawkins	-	20,000
	<u>23,447</u>	<u>36,369</u>

### 5. Funds & Reserves

	At 1 January 2023	Incoming resources	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
<b>Restricted Funds</b>					
Paula Hawkins: Specified Salaries	20,000	25,000		(20,000)	25,000
	<u>20,000</u>	<u>25,000</u>		<u>(20,000)</u>	<u>25,000</u>
<b>Unrestricted Funds</b>					
General	125,928	73,901	(712)	(91,600)	107,517
<b>Unrestricted Funds</b>	<u>125,928</u>	<u>73,901</u>	<u>(712)</u>	<u>(91,600)</u>	<u>107,517</u>
<b>Total Funds</b>	<u>145,928</u>	<u>98,901</u>	<u>(712)</u>	<u>(111,600)</u>	<u>132,517</u>