



# ANNUAL REPORT

TO APRIL 2023



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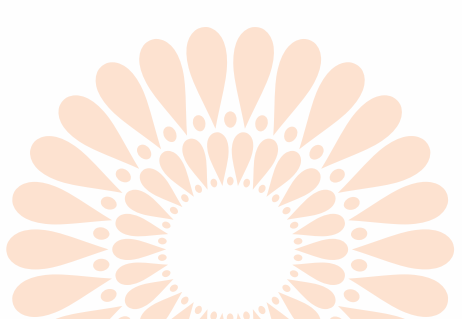


## OUR PURPOSE

The purpose of African Vision Malawi is to work with local communities to develop long-term, sustainable solutions to the issues affecting orphans and vulnerable people in Malawi.

**We do this across four key areas:**

- Education
- Healthcare
- Self-sufficiency
- Environment



# OUR VISION

**TO SEE A HEALTHY, EDUCATED  
AND SELF-SUFFICIENT  
COMMUNITY IN MALAWI**

## WHERE WE WORK

We have been operating since 2005 in an area 30km from Malawi's capital city, Lilongwe. The area spans 400km<sup>2</sup> with a local population of 60,000. We support 28 Government primary schools and have just under 4,000 orphans and 300 disabled people registered with two clinics and two maternity units.

We work through 14 centres where we have a Local Based Committee (LBC) of six volunteers — in each centre — who help us identify and resolve any issues on the ground plus a total of 84 volunteers who are residents in the local area.



# THE FOUR PILLARS OF OUR WORK

EDUCATION

HEALTH

SELF-SUFFICIENCY

ENVIRONMENT



PILLAR 1

EDUCATION

# EDUCATION

Malawi has a population of approximately 19 million with 85% living in rural areas as subsistence farmers. Only 25% of children get a place in secondary school.

Our education programme accounts for approximately 65% of our overall work and follows a life cycle approach: starting from pre-school, school years, through tertiary/vocational training and onto employment.

**We currently have six education projects:**

## EARLY CHILDHOOD DEVELOPMENT (ECD)

We have 13 ECD centres within our catchment area with 994 children registered. We have been looking at alternative ways to restart our feeding programme and working with the community we shall be setting up 3 'ECD feeding gardens' in 2023.





## SCHOOL PARTNERSHIP

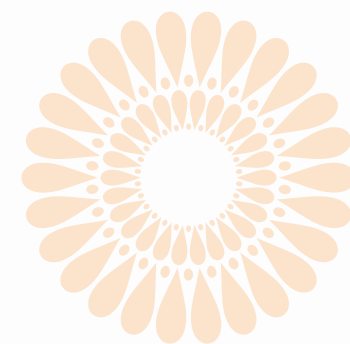
We are working with 22 schools in Malawi and 23 schools in the UK that have partnered to learn from each other. Themed packs on 'Celebrations' were shared in October showing their traditional culture. Schools in the UK fundraise for Malawi schools, and we bought educational resources, footballs, and chairs and paid for exams and school uniforms for orphans and vulnerable children (OVC).



## SCHOLARSHIP

In January 2023 we had 81 scholarships. In December 2022 they attended our annual scholarship camp, themed 'Excellence is a Must' which encouraged achieving their academic, social and entrepreneurial goals.

14 of our 15 students completed secondary education, 7 of them applied to university. 6 university students successfully graduated over the year.





### GIRLS EDUCATION MATTERS

We are working with nine primary schools where we provide girls with sanitary materials and have built washrooms to encourage girls to attend school during menstruation. Girls in the region would usually miss 2 – 3 months of education per year by staying at home during their monthly periods.

### ADULT LITERACY

In partnership with the Ministry of Education, Science and Technology, we deliver English and Chichewa classes to adults across five centres. 64 took their exams of which 43 passed and graduated in March 2023.

### VOCATIONAL TRAINING

We offered 25 places to marginalized adults in carpentry and tailoring training at our purpose-built eco-training centre at Sam's Village. All graduated in November 2022. They now have the skills to set up businesses and support their families, making them self-sufficient.



Tivara zovala zazitali  
kuti udzudzu usatiume



MAPHIRI  
Kelly  
Becky  
KEVIN JEMMA



madzi kuti udzudzu usaswanilemo



PILLAR 2  
**HEALTH**

# HEALTH

In Malawi there are very basic health services. 50% of deaths of children under five years old are due to malaria. Within our catchment area of 60,000, we have just two government clinics and they are poorly resourced. In 2013, we rebuilt the maternity unit at one of the clinics. In 2019 we merged with Love Support Unite and since 2020 have taken on their programmes, which they continue to fund.

Health is our second biggest programme and accounts for 25% of all our work. It also follows a life cycle approach: from supporting babies in safe maternal care; working with children and adults with disabilities; helping vulnerable adults living with HIV/Aids and chronic diseases through to the frail and elderly.

## Our health programme features:

### MEDICAL OUTREACH CLINIC

In partnership with the Ministry of Health, we support 10 mobile outreach clinics providing much needed health services to those living in rural, hard to reach areas.





### DISABILITY OUTREACH SERVICE

Our service identifies those living with disability in our communities and provides referrals and access to rehabilitation services. This includes 'vulnerable support' for people with long-term illness needing support or medication. In addition to this, we will be building a Special Needs Assessment and Therapy unit shortly.

### BICYCLE AMBULANCE SERVICE

Bicycle ambulances provide much-needed access to health care services for the acutely ill and mothers in labour.

### WATER AND SANITATION

In partnership with the Rotary Club and other sponsors, 50 boreholes have been installed and we work with the community to monitor their performance.

### RELIEF SUPPORT

We support ultra-vulnerable children on a monthly basis with basic items and medicines. We also provide a relief distribution in February to the most vulnerable children and adults.





## SAFE MOTHERHOOD INITIATIVES

In 2013 we constructed a maternity unit at M'bang'ombe Health Centre which serves the community of 25,000 people. We are working towards building a 'Safe Motherhood Unit' which will include nutritional training, permaculture gardens, additional space for expectant mothers and facilities for children under five.





PILLAR 3

# SELF-SUFFICIENCY

# SELF-SUFFICIENCY

Sam's Village is a self-sustaining eco-training village built on a 17-acre site in rural north-west Lilongwe (8km from Kamuzu International Airport).

The construction phase is now almost complete, and our objective is to support a move away from hand-outs to creating self-sufficient training programmes.

**Features of Sam's Village include:**

## VOCATIONAL TRAINING

We offer accredited vocational training to adults in 'non-formal' skills such as carpentry and tailoring.

## LIFE SKILLS TRAINING

Life skills training such as health/disability awareness, education around gender-based violence, and permaculture gardening is available.





### EARLY CHILDHOOD DEVELOPMENT CENTRE

We offer a pre-school learning service for children between the ages of 3-5 in partnership with the Ministry of Education, Science and Technology.

### LIBRARY

The library serves people of all ages and is utilised by community members. Many of our scholarship students use it in the holidays.

### PERMACULTURE GARDENS

The organic gardens sustain the staff, visitors and trainees at Sam's Village.

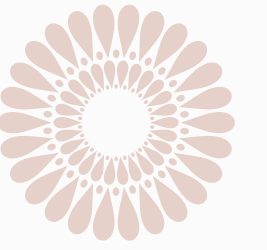
### TRAINING IN EARTH BUILDING

Previously we have offered training in natural building methods and all our buildings are constructed using this method.



PILLAR 4

# ENVIRONMENT



## ENVIRONMENT

Our fourth pillar focuses on sustainable agriculture and improving environmental practices. This includes promoting food security and impacting climate change.

**Our environmental programme features:**

### SUSTAINABLE FAMILY FARMING

With the support of our partner Love Support Unite, we provide this programme to vulnerable people who would otherwise struggle to produce farming outputs as a result of poverty, disability or illness. It is a roll-on programme where farm inputs are provided and then paid back over a 2-year period.

### DIMBA GARDENS

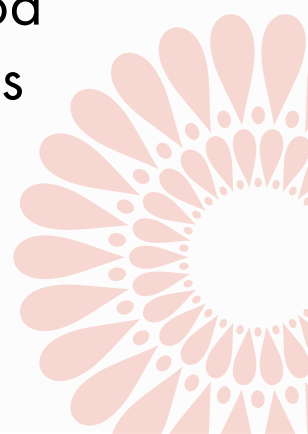
Farming near riverbeds helps people grow crops all year round and is a sustainable farming method that enables people to maintain their livelihoods. Our selection process focuses on people supporting orphans, the disabled, the elderly and those living with HIV/Aids.





## PERMACULTURE

In partnership with SCOPE Malawi, we offer training in permaculture approaches to schools and households in our communities. The SKI (Seeds & Knowledge Initiative) programme supports seed multiplication and organic methods of growing, leading to food security while encouraging the use of indigenous seeds and no fertilisers.



## REFORESTATION

Since 2013 we have planted 38,270 trees in our area. We plant a mix of agroforestry and fruit trees.

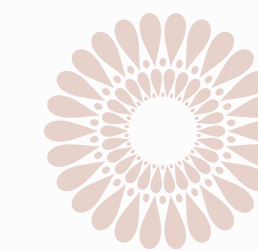
## MAIZE MILL

The construction of a maize mill at Bowa has provided access to milling services that were not available without significant travel.



## HOUSEHOLD PERMACULTURE GARDENS

AVM has now trained 51 beneficiaries to grow their own 'back garden' near their home using permaculture techniques. The programme includes making manure, natural medicines, soap making, water management, soil management and natural pest control.





**IMPACT**

# EDUCATION ACHIEVEMENTS

- Successfully delivered an ECD (Early Childhood Development) programme across 13 centres and out of 994 children, 186 transferred to primary school.
- Renovated Funsani ECD centre through funding from Gandy's International Foundation.
- Delivered feeding programmes to M'teza and Funsani during a cholera epidemic.
- Supported 44 scholarships in secondary school, 7 in primary and 33 in college. 6 were selected to different public universities and 4 graduated. 13 out of 14 passed their MSCE (Secondary) and 9 have applied for university and are waiting for results. 3 secured places at the SOS Vocational training centre.
- Held a successful 3-day scholarship for 88 students at Sam's Village.
- Successfully delivered the School Partnership programme to 22 Malawi Primary schools with the theme of 'Celebrations'.



- 9 Malawi partnership schools received funding from their UK schools for a total of £1,979 which was spent on learning resources, uniforms, footballs, chairs and some renovations.
- 43 out of 64 people graduated from our Adult Literacy programme in both levels 1 & 2, with a pass rate of 70%.





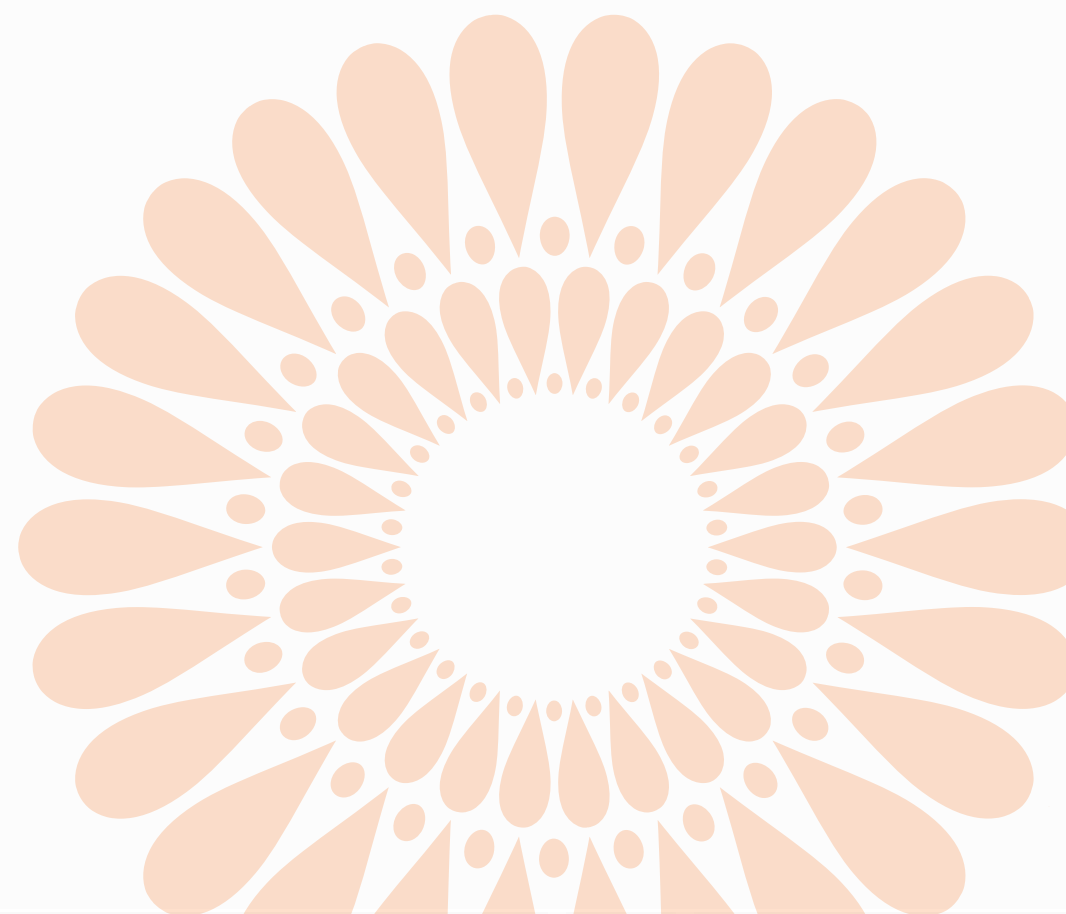
# HEALTH ACHIEVEMENTS

- Our Medical Outreach Clinics reached 28,147 patients. Providing access to HIV and malaria testing, under 5's clinics, antenatal and family planning services.
- 100 beneficiaries assisted in our Disability Outreach programmes. Referrals to Beit Cure, 500 Miles, MAP and Kamuzu Central Hospital.
- 11 ultra-poor vulnerable children were supported with food and basic packs each month and medication where needed.
- 280 orphans and vulnerable adults received relief food in February.
- A borehole was installed at Nyondo Village, Chitsime Centre. Kindly funded by STAR Properties, UK.
- Through our Dental programme we screened 994 children and 187 pupils had teeth extracted.
- 131 patients were transported on our bicycle ambulance service.



## SELF-SUFFICIENCY ACHIEVEMENTS

- Sam's Village was officially opened in September 2022 with 114 people attending.
- 24 marginalized people were trained at Sam's Village in carpentry and tailoring and graduated successfully in November.
- 8 Sustainable Family Farms have harvested more food than the previous year giving them food security.
- We continued growing extensive permaculture gardens at Sam's Village which include 7 acres of land outside the main campus.
- 84 farmers at Chitsime Centre are now food secure and use their local seeds to plant each year. They are totally organic and don't need to buy fertilizers.
- 27 guardians of orphans and vulnerable people were supported with 'dimba' gardens by the riverbeds. These provide organic vegetables to feed their extended family and with the surplus they can buy basic needs.
- 11 out of 20 Household permaculture garden beneficiaries now have food all year.



## ENVIRONMENTAL ACHIEVEMENTS

- 2,800 trees were planted in our community in January.
- 51 Household Permaculture Gardens have been formed within M'bang'ombe Centre. This helps provide food directly near the house of the beneficiary.
- Continued SCOPE Malawi partnership with SKI (Seeds Knowledge Initiative) programme in Chitsime community, promoting growing local indigenous seeds, composting and reducing reliance on fertilizer.
- We have 'greened up' M'bang'ombe and M'teza schools with permaculture programmes.
- Chitsime community showcased their seed multiplication evidence at 'Sustainfest' in Lilongwe in October 2022.
- Provided training to 140 people on how to make manure in our 14 centres.



## LOOKING AHEAD

From the beginning, it's been our mission to develop long-term and sustainable solutions to the issues affecting orphans and vulnerable people in Malawi and there is still much work to be done.

Over the rest of 2023 and into 2024, we continue to invest in and develop the projects we work on currently and we've identified other initiatives that we believe will make a real difference to people's lives.

This includes building a Safe Motherhood Unit and our first Special Educational Needs & Disability Unit, constructing an outdoor learning facility at Sam's Village, along with recruiting and training new beneficiaries for our ongoing programmes.

As an organisation, we have developed our Strategy Plan from 2022 – 2027 outlining our direction and we've held two cluster meetings for our valued Local Based Committee members across our 14 centres to identify further issues and solutions.



Part of our strategy is to look for more partnerships and we look forward to working with other organisations and ministries with expertise in our programme areas along with recruiting additional staff to support the development and implementation of our programmes including a Senior Finance Officer, an Agriculture Manager, Community Development Officer and an M&E Officer.





## EMPLOYEE STRUCTURE

African Vision Malawi has no employees in the UK and relies totally on volunteers, which includes the Founder and Trustees. Through its local entity in Malawi, the Charity employs 34 staff, all of whom are Malawian nationals except the new CEO who is Scottish.



# THE LOCAL BASED COMMUNITIES (LBCs)

Besides the Malawi Team outlined above, we work through 14 Local Based Committees (LBC) which are each clustered around several villages and schools. One Committee is based in each of our centres within our support area. Our 84 LBC volunteers act as the voice of the communities we work in, and help to make decisions about priorities in different areas.

They also function as an accountability mechanism to ensure that projects are implemented successfully and that funds are used appropriately. Each LBC has been restructured to six members: Secretary (a teacher from a school who can speak both Chichewa and English); and one representative for each of the five areas we work in (education, healthcare, self-sufficiency, water and sanitation, orphans & vulnerable people).

One of these representatives is also appointed as a Chair and members report on their specific area on a monthly basis. The records from these meetings enable us to keep track of issues and developments in the area we work in and to act upon information coming directly from the area.

We have four coordinators who monitor a number of centres:

**MATTHEWS NELSON –**  
supporting Kafutwe, Chamcholo, Masiye, Lombwa centres.

**SAIKOLO JIMU –**  
supporting Kaninga, Chibwata, Chimbalu, Mundundu centres.

**ANNES BANDA –**  
supporting M'khalapadzuwa, Chitsime, Namanyanga centres.

**BONIFACE MALEMA –**  
supporting M'bang'ombe, Lumbadzi, M'lumbwira centres.

A bi-weekly meeting is held at Sam's Village with AVM staff where new activities are discussed and information passed on for them to liaise with the different LBC centres.



# THANKS

Without our supporters and funding through grants and trusts, we would not be able to complete our work. We sincerely thank people for continuing to fund our projects, which make such a positive impact within the community. Our particular thanks to our partners over this past year, which include Love Support Unite, Scope Malawi, 500 Miles, MAP and Project4Africa.

Our grateful thanks to inq. Malawi (formerly Skyband) who provide our internet at Njewa office and Sam's Village. And finally, the many volunteers who tirelessly help both in the UK and Malawi with organising events to help us continue our work and to our Trustees in the UK and Malawi for providing their time, support and guidance.

# TRUSTEES

Nigel Palmer	<b>Chairman</b>
David Stead	<b>Treasurer</b>
Andrew Walker	<b>HR</b>
Sara Butterfield	<b>HR</b>
Andrew Ridley-Barker	<b>HR</b>
Beth Sheehan	<b>HR</b>
William Nyasulu	<b>(Malawi Resident)</b>
Kumbukani Kuntiya	<b>(Malawi Resident)</b>
Heather Palmer	<b>Founder &amp; Programmes Trustee</b>
Marie Brown	<b>CEO (from July 2022)</b>

**Charity Number** 1113786

**UK Address** 31 Upper Brighton Road, Surbiton,  
Surrey, KT6 6QX

**Email** [info@africanvision.org.uk](mailto:info@africanvision.org.uk)

**Phone** 020 8287 8169

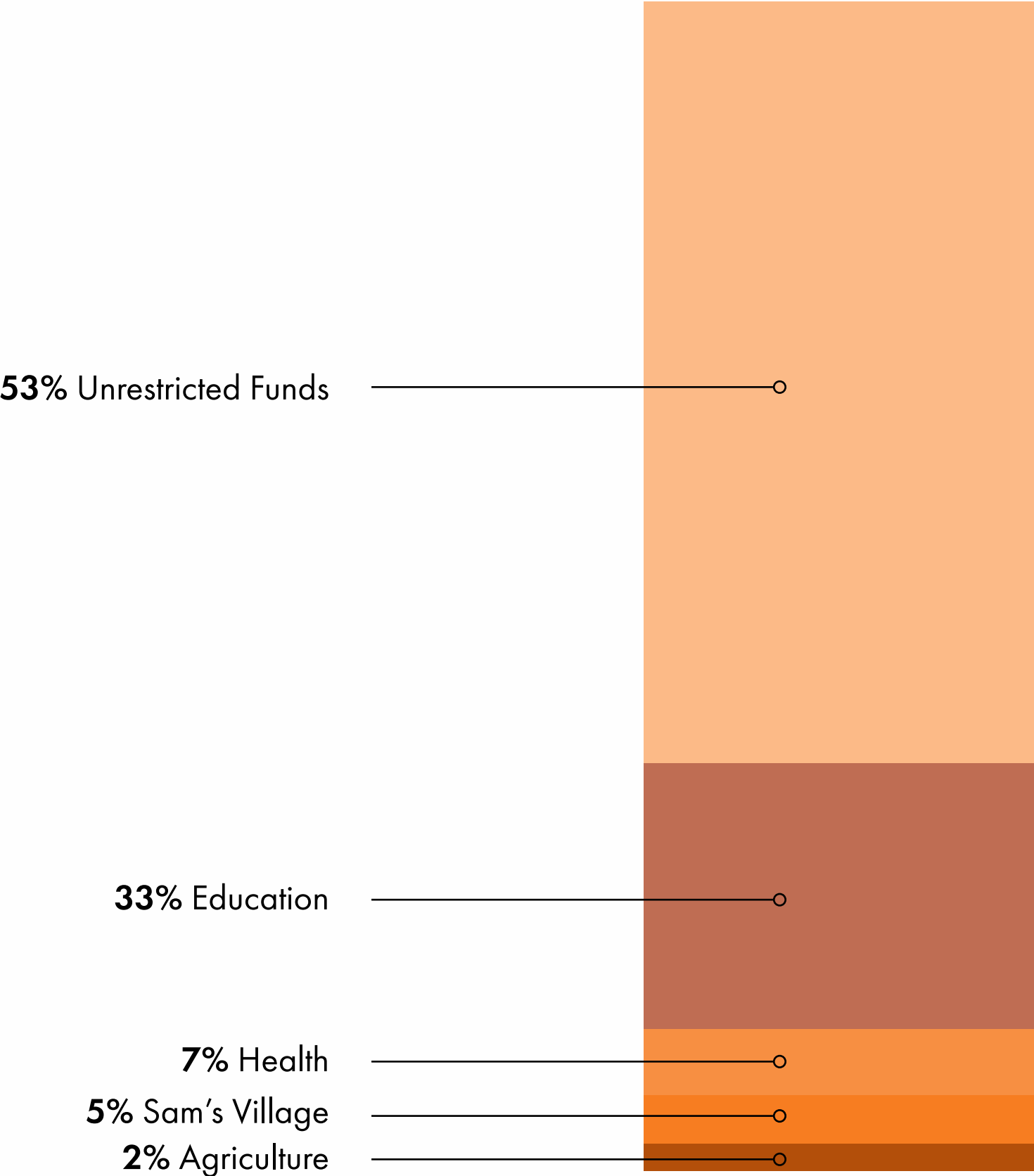
**Website** <https://www.africanvision.org.uk>

**Malawi Office PO Box** PO Box 30928, Lilongwe 3, Malawi

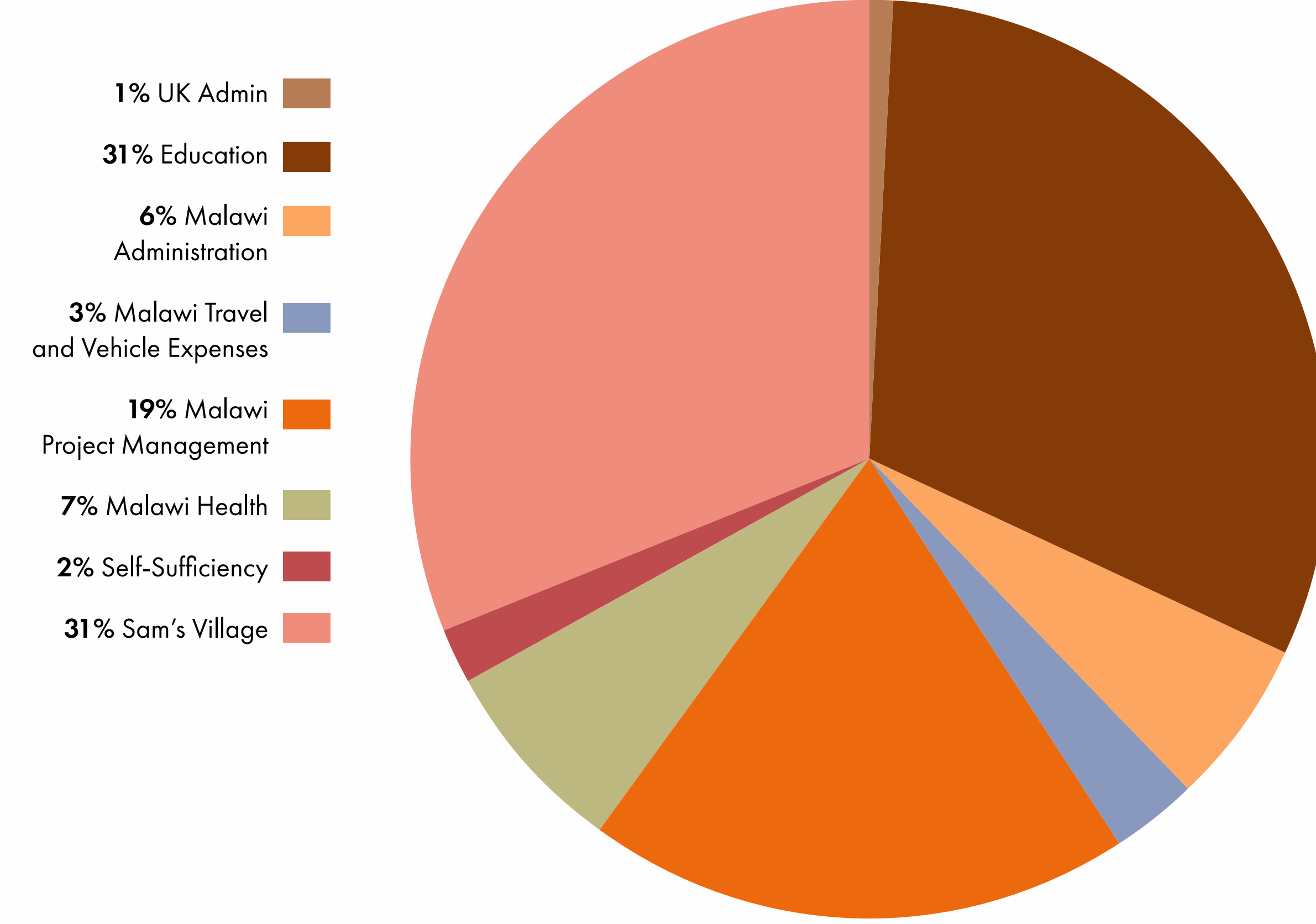
**Office Physical Address** Off Mchinji Road (behind Sol Farm),  
Njewa, Lilongwe, Malawi

# FINANCIALS

# INCOME



# EXPENSES





**AFRICAN  
VISION  
MALAWI**

**THANK  
YOU**



**AFRICAN VISION MALAWI  
REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees present their report and accounts for the year ended 31 March 2023.

**Objects of the Landirani Trust**

The Landirani Trust was formed on the 23 April 2005 in Blantyre, Malawi and formalized by Declaration of Trust on the 24 March 2006. Our Mission Statement is that we will

- Promote and improve educational facilities for all children in the community in the community
- Enhance the ability of the community to become self-sufficient
- Ensure better provision of access to Health facilities in the community
- Improve communities access to fresh water and promote good sanitation

Our Vision is to see a healthy, educated, self-sufficient community in Malawi.

**Employees**

The Landirani Trust has no employees in the UK.

Through its local entity in Malawi the Charity employed a team of approx. 30 employees being made up entirely of Malawian Nationals.

**Review of Activities**

The Trust's activities during the year are described in full in the Chairman's report.

**Review of Financial Position**

**a) Asset cover for funds**

The Trust's liquid assets are held as short term bank deposits. The current level of funding is sufficient to complete the intended projects and other planned expenditures. All expenditure decisions are taken based on the known amounts available at the time.

**b) Reserves Policy and Risk Management**

The Trust reviews its reserves and risk policies as part of the Trust's operational

management.

### **c) Malawi Structure**

The Trust is registered in Malawi as an International NGO and with CONGOMA, thus formalizing our legal status in the Country. The Trust has assets in Malawi, comprising 12 acres of land, Sam's Village Residential Training Centre buildings and equipment to support the operations, along with 4 bank accounts in Lilongwe controlled by the Country Manager. Buildings, equipment, furniture and fittings have been expensed at time of purchase in the UK accounts.

### **d) Funding Sources**

Fund transfers from the UK to Malawi are made on an as needed basis, generally each month, and are made up of mainly regular Income from Donations coupled with proceeds from fundraising events throughout the year. The building phase of Sam's Village, has been funded by extra donations from various sources but the majority from the support of one main benefactor.

### **e) Restricted Funds**

The Trust recognizes that the costs of shutting down operations in Malawi are extremely low approximately £5,000 and aims to keep balances above this level wherever possible; trustees would make good any shortfall should it be necessary. In recognition of specific requests by donors a restricted fund is maintained for Education, Health, Water and Sanitation, Self Sufficiency projects and Sam's Village. Such projects are not commenced without the presence of sufficient funding to meet budgeted expenditures.



Nigel Palmer  
Chairman  
African Vision Malawi



David Stead  
Treasurer  
African Vision Malawi

**AFRICAN VISION MALAWI**

Independent Examiner's report on the accounts 2022-23

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention;

1. which gives me reasonable cause to believe that in any material respect, the requirements to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 3<sup>rd</sup> November 2023

Andy Eagles, ACMA.  
AIMS Accountants for Business,  
Twitchen,  
Odiham Rd,  
Riseley,  
Berks RG7 1SD

**Andy Eagles ACMA**

Twitchen, Odiham Road, Reading, Berkshire, RG7 1SD  
T: 0118 988 8707 | M: 07908 401559 | E: [andy.eagles@aims.co.uk](mailto:andy.eagles@aims.co.uk) | W: [www.aims.co.uk](http://www.aims.co.uk)

**AFRICAN VISION MALAWI**  
**STATEMENT OF TRUSTEES RESPONSIBILITIES**

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charities financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis).

In preparing accounts giving a true and fair view, the Trustees should follow best practices and:

- select suitable accounting policies and then apply them consistently;
- make judgments that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practices have been followed, subject to any departures disclosed and explained in the accounts;
- preparation of the accounts on a going concern basis, unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the applicable law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**AFRICAN VISION MALAWI**
**Consolidated Statement of Financial Activities  
For the year ended 31 March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 22-23 £	Total 21-22 £
<b>Incoming Resources</b>					
Donations & Fund Raising Activities	1	127,635	153,927	281,562	230,516
Gift Aid	2	25,594	0	25,594	37,038
Grants	3	0	0	0	0
Legacies	4	20,019	0	20,019	61,131
Bank Interest		23	0	23	42
<b>Total Incoming Resources</b>		<b>173,271</b>	<b>153,927</b>	<b>327,198</b>	<b>328,727</b>
Less cost of generating funds & fund raising		5,273	0	5,273	3,133
<b>Net Incoming Resources</b>		<b>167,998</b>	<b>153,927</b>	<b>321,925</b>	<b>325,594</b>
<b>Resources Expended</b>					
Education Projects	5	0	80,739	80,739	79,837
Health/Orphan Care Projects		0	18,257	18,257	12,984
Self Sufficiency Projects		0	4,491	4,491	15,562
Water & Sanitation Projects		0	3,748	3,748	101
Other Projects		0	0	0	0
Sam's Village Project	6	0	80,347	80,347	42,977
Malawi Project Management		47,369	0	47,369	44,773
Malawi Travel and Vehicle Expenses		7,763	0	7,763	12,460
Malawi Administration		16,493	0	16,493	27,729
UK Administration		1,549	0	1,549	2,001
<b>Total Resources Expended</b>		<b>73,174</b>	<b>187,582</b>	<b>260,756</b>	<b>238,424</b>
<b>Net Incoming Resources</b>		<b>94,824</b>	<b>-33,655</b>	<b>61,169</b>	<b>87,170</b>
Fund Balances @ 31/3/22		140,455	34,155	174,610	87,440
Transfers From Unrestricted to Restricted Funds		-62,724	62,724	0	0
<b>Fund Balances @ 31/3/23</b>		<b>172,555</b>	<b>63,224</b>	<b>235,779</b>	<b>174,610</b>
<b>Notes (For clarification)</b>					
Unrestricted Funds	7	£ 172,555	£ 0	£ 172,555	£ 140,454
Restricted Funds:-					
Education		0	36,185	36,185	9,212
Healthcare		0	14,387	14,387	9,731
Self Sufficiency		0	5,303	5,303	4,115
Sam's Village		0	0	0	0
Water & Sanitation		0	7,349	7,349	11,098
<b>Total Funds</b>		<b>172,555</b>	<b>63,224</b>	<b>235,779</b>	<b>174,610</b>

**AFRICAN VISION MALAWI**  
**Balance Sheet at 31 March 2023**

<b>Current Assets</b>	<b>8</b>
Cash at Bank	
Accounts Receivable	
Accounts payable	
<b>Net Assets</b>	
<b>Funds</b>	<b>9</b>
Restricted Funds	
Unrestricted Fund	
<b>Total Funds</b>	

<b>Total 22-23</b>	<b>Total 21-22</b>
<b>£</b>	<b>£</b>
220,072	149,240
15,707	26,570
0	-1,200
<b>235,779</b>	<b>174,610</b>
63,224	34156
172,555	140454
<b>235779</b>	<b>174610</b>

**Notes to Accounts for the Year ended 31 March 2023:**

**Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Basis of preparation**

African Vision Malawi meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Accounting Policies**

The Accounts have been prepared under the Income and Expenditure basis, moving from Receipts and Payments basis in prior years.

**Accounting Estimates and prior Year Adjustments**

There has been no adjustments made in the year relating to previous years

**Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, is probable that the income will be received and the amount can be measured with sufficient reliability.

**Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

**Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

**Raising funds**

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable.

**Trade debtors**

Trade debtors are amounts due from fund raising and donations to the charity.

**Cash and cash equivalents**

Cash comprises cash held in Current and Reserve accounts, with no Investment accounts opened.

**Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**Financial Performance Notes:**

1. Strong growth in donations and fund raising with improvements in fund raising activities, particularly Malawi Cycle Challenge.
2. Gift Aid based on receipts and receivables due for the financial year.
3. No Grants received in the year with the major programmes finishing in previous years.
4. Legacies received in the financial year after receipt of large Will donation.
5. Education spending in line with prior year due to provision for extra students from absorbed charity programmes. Fees for both school and University students continue to see large increases.
6. Sams Village costs increased due to major construction work in trainee accommodation and other building works.
7. As previously noted, funds specifically donated or raised for a defined purpose are maintained in a restricted account, with extra funding from unrestricted donations used to support expenditure.

Note: Malawi saw a mid year devaluation of the MKW currency followed by high inflation partially offset by exchange gains in UK transfers.

8. The yearend restricted fund balances by category were:

· Education	£36,185
· Health	£14,387
· Water/Sanitation	£7,349
· Self-sufficiency	£5,303
· Sam's Village	£0
· Total Restricted Funds held	<b>£63,224</b>

Unrestricted funds held at yearend are:

**£172,555**

9. Current Assets include provisions for both receivables and payables, summarised as:

Cash held	£220,072
Receivables	
Gift Aid receipts due	£13,852
Fund raising receipts due	£1,855
Payables	
Fund raising receipts paid in advance	£0
Current Assets - Total	<b>£235,779</b>