



ANNUAL REPORT TO APRIL 2024

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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 400km² with a local population of 60,000.

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. As well as these 84 volunteers, we have four LBC coordinators connecting us to the community.

THE FOUR PILLARS OF OUR WORK



EDUCATION



HEALTH



SELF-SUFFICIENCY



ENVIRONMENT



PILLAR 1

EDUCATION





EDUCATION

Malawi has a population of approximately 21 million with 85% living in rural areas as subsistence farmers. Only 38% of girls complete primary school. Of these, 36% percent go on to 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 support 13 ECD centres with 1,165 children, 47 caregivers and teachers. Early childhood development is key to improving the transition to primary school and to get a nutritional meal.

Since Feed the Children stopped providing porridge to our centres, we have started to grow sustainable ECD gardens.

Successful impacts:

We successfully delivered an Early Childhood Development (ECD) programme across 13 centres, supporting a total of 1,165 children, 43 caregivers, and 4 teachers. 404 children successfully transitioned to primary school. To address nutritional needs, we received funds from donors, and implemented a feeding programme that provided meals to an average of 625 children daily. Additionally, we established a sustainable feeding programme in 3 ECD centres to empower communities to grow maize and soya.



This feeding programme is expanding to a further 4 centres next year. Furthermore, we renovated the Funsani ECD centre with the generous support of our partners, The Gandys Foundation.



EDUCATION

SCHOOL PARTNERSHIP

The school partnership programme aims to promote collaboration between Malawi and UK schools. 24 UK schools are partnered with 22 Malawi schools. The theme for 2023 was “weather and climate.”

Successful impacts:

3 new school partnerships were introduced to replace old ones. Kakoma Primary and St Pauls Roman Catholic Primary, Mlumbwira Primary with Hillcross Primary and Mkunkhu Primary with Flakefleet Primary.

12 Malawi partnership schools received funding from their UK schools for a total of £7,810 which was spent on learning resources, construction materials, uniforms, footballs, chairs, and some renovations.

SCHOLARSHIP

The current scholarship programme provides opportunities to 81 vulnerable children entering secondary and tertiary education. These children go through the AVM selection process and demonstrate great academic potential. Tuition fees, transport, accommodation, uniforms, upkeep, and learning resources are provided.

This allows them to succeed in education and many exit with a degree and find a good job. They in turn support their extended family. This programme is partially funded by Love Support Unite.



Successful impacts:

Out of 13 who graduated from secondary, 7 have been selected for university. We supported 28 scholarships in secondary school, 4 in primary, and 42 in tertiary. 6 students have graduated from tertiary with degrees or diplomas.

Twenty-three students have graduated with a degree since starting our programme. Three secured places at the SOS Vocational training centre. We held a successful scholarship camp for 66 students in December 2023.

Quote from Samuel Mphazewa who graduated in 2023. ‘African Vision was happy with my performance and I myself could see my future being brighten, I had all the hope now that one day I will beat our village poverty and be different’. He lives in Mzuzu working with the National Economic Empowerment Fund (NEEF) empowering females in rural villages.



EDUCATION

HER EDUCATION MATTERS

Her Education Matters project aims to keep girls in schools by providing washable sanitary pads and constructing washrooms. To date, we have constructed nine washrooms in nine primary schools, providing a private space for the girls to go to during menstruation.

Successful impacts:

73 'Girls packs' were provided to female students in 3 primary schools. These drawstring bags consist of washable sanitary pads, soap and pants. A girls' washroom was constructed at M'bang'ombe Primary School with Funding from the Irish V&S group. Two members came out to Malawi to help build the unit.

Quote - 'the washroom will help us because we travel long distances when we want to clean ourselves during menstruation, since our homes are far from this school. Sometimes we choose to stay at home when we think of the condition of the girl's toilets, they are not private and used by little girls'

ADULT LITERACY

The adult literacy programme aims to promote literacy and life skills among adults who are predominantly women. Many girls don't finish primary school due to early marriages or dropping out due to lack of education during their menstruation time.

Successful impacts:

In 2023, the programme moved out of Mseteza and Mkhlapadzuwa and into Chigonthi and Chalasa villages. This was to reach new areas.



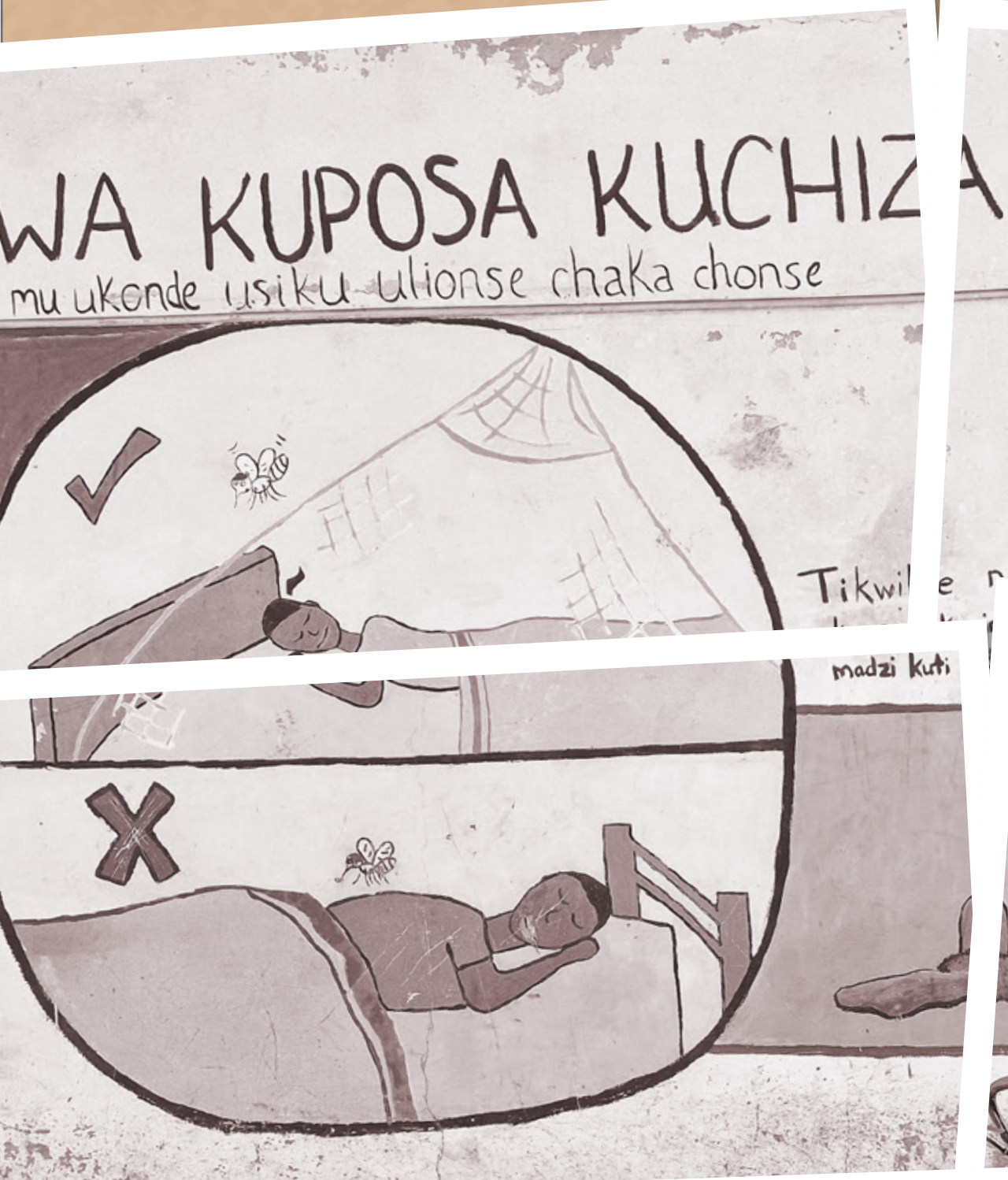
101 beneficiaries learned Chichewa, English, numeracy, and business skills. 46 people graduated from our Adult Literacy programme in both levels 1 & 2.

VOCATIONAL TRAINING

Vocational training takes place at Sam's Village, a purpose-built training centre. We have currently trained up over 300 beneficiaries in subjects such as basic electronics, tailoring, and carpentry to name a few. The graduates leave to set up a business in their community and become self-sufficient.

Successful impacts:

In early 2024, we successfully applied for a grant from the Bloom Foundation to support further vocational training later in the year.



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 and 11% of children are HIV positive. Within our catchment area of 60,000, we have just two government clinics which are poorly resourced.

Health is our second biggest programme accounting for 25% of 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.

MEDICAL OUTREACH CLINIC

We have 10 Mobile Outreach Clinics providing integrated healthcare services for difficult-to-reach areas. We work in partnership with the District Health Office who provide medication and qualified health personnel. This programme is funded by Love Support Unite.

Successful impacts:

The clinics have served 31,683 patients over the past year through services such as under 5s, family planning, HIV testing, Malaria testing and treatment and antenatal. The Under-Five clinic is the most used. The number of people impacted has risen by 12.5% from the previous year. Many people come to the clinics in the rainy season when it is more difficult to reach a government clinic facility.

Dental programme:

Our annual Dental programme screened 1,668 children from 5 different primary schools, with 163 having their teeth filled and 177 having teeth extractions. We provide mouth hygiene and give children a toothbrush and toothpaste.





HEALTH

DISABILITY OUTREACH SERVICE

We identify individuals through our disability outreach clinics and provide transport, rehabilitation, devices, and treatment. Referrals are made to Kamuzu Central Hospital, Beit Cure, 500 Miles, MAP-Bwaila and St John of God. We thank our partners 500 Miles who support this programme. We would also like to acknowledge The London Orthotic Consultancy who regularly fund prosthetic devices and The Foundry International for a grant of £4,000 to support our disability programme.

Successful impacts:

40 females and 50 males, were assisted in our Disability Outreach programmes of which 32 went to 500 Miles. Receiving a prosthetic limb can provide independence to any age group. We had a young girl of 6 years old whose single mother was finding life difficult coping with her violent outbursts. She was eventually diagnosed with ADHD, Epilepsy, Hydrocephaly and Autism and received medication to improve her life.

BICYCLE AMBULANCE SERVICE

We started installing bicycle ambulances in our area in 2013. This was reviewed in 2021 and they were recalled for upgrading. This service allows transportation to clinics and we have been reassessing the design of the bicycle ambulance.

Successful impacts:

Andrew Bovington has designed a bicycle ambulance, and our thanks go out to him and also to Hitherbest Ltd for making a prototype which has already been sent to Malawi. We are going to trial the prototype before making new ones in Malawi.



WATER AND SANITATION

Clean water is the highest priority need in our area. In partnership with Rotary International and other sponsors, 50 boreholes have been installed, and we work with the community to monitor their performance.

VULNERABLE RELIEF SUPPORT

At times during our outreach clinics, we identify ultra-vulnerable children and adults who have severe and long-term difficulties that cannot easily be resolved. If we can, we support their guardians and include them in our agricultural programmes to make them more independent.

Successful impacts:

We support 13 ultra-vulnerable children and adults monthly with basic items and medicines. These are sponsored by individuals in UK. Our thanks go out to these sponsors. Additionally, we provide a food relief distribution in February to the most vulnerable children and adults. This year 98 orphans and vulnerable adults received 14kg of food and blankets (knitted by All Saints Church, Kingston).



HEALTH

SAFE MOTHERHOOD INITIATIVES

Special Educational Needs (SEND) and Safe Motherhood Unit (SMU)

This year we will complete Phase One where we extend our Safe Motherhood Unit, and link it to a new SEND Assessment and Therapy unit.

The **SEND programme** will see three interconnected centres in the M'bang'ombe area that will make a significant difference for people with special educational needs and disabilities (SEND).

This comprehensive programme provides essential support, fostering greater independence and inclusion within the community. Phase one is 'health-based', phase two is 'education-based' and phase three is training-based along with making and fixing devices.

The **Safe Motherhood Unit (SMU)** for new mothers at the Maternity Unit will have an extension built, linking the buildings and extending the Guardian's home to embrace more waiting mothers.

The unit will include nutritional training through permaculture gardens grown in front of the new wing where new mothers will have cooking demonstrations. The maternity unit links with the Assessment unit as early identification of traumatic births can lead to special needs.

Through the under-5 clinics and early intervention using the assessment therapy unit, we can make positive progress in changing that child's life.

Successful impacts:

A successful stakeholder meeting was held to discuss the upcoming Special Education and Disability project in May 2023. We appointed a contractor in January 2024 and a consultant in March 2024 to monitor the build.





PILLAR 3

SELF-SUFFICIENCY





SELF-SUFFICIENCY

Sam's Village is a 17-acre, self-sustaining eco-training village located in the Northwest Lilongwe District. It is a central site for all our operations and can accommodate up to 50 trainees. Built in collaboration with the community, it has provided vocational skills in carpentry, tailoring, motorcycle repairs, tin-smithing and earth building, to name but a few, and has enabled graduates to set up their own businesses and provide for their families.

The facility serves as a hub for the local community, accommodating both the pre-school and library. AVM utilises the space for internal meetings and training workshops, while also making it available for rental to ensure the organisation's long-term sustainability.

The permaculture gardens, tended by vocational training students, not only beautify the facility but also provide hands-on learning opportunities in organic agroforestry techniques. Additionally, the rear fields produce staple foods to nourish staff year-round.

Successful impacts:

We have trained over 300 people at Sam's Village. The last training saw 24 marginalized people trained in carpentry and tailoring and all graduated successfully. M&E was carried out on 9 graduates from the 2022 cohort in January 2024. 8 out of the 9 said they were earning more money than before the training.

Quotes:

Triphonia Kanyamula did tailoring and said she has been paying school fees for her siblings who are at secondary school in Lumbadzi. She also manages to buy food for the family and supports her parents.

Innocent Lemekezani re-invested income generated from tailoring into farming and after selling the produce he bought a motorbike. He buys food and basic family needs.

Buildings:

Each year we aim to improve the facilities at Sam's Village and successfully completed a maintenance plan and completion of the Tree Block. Due to water issues, we drilled another borehole so there are now two providing clean water to the facility.





PILLAR 4

ENVIRONMENT





ENVIRONMENT

Our fourth pillar focuses on sustainable agriculture and improving environmental practices. This includes promoting food security, alleviation of poverty and impacting climate change. Our environmental programmes include Sustainable Family Farms (SFF), Seed & Knowledge Initiative (SKI), Household Permaculture (HHP), Dimba Gardens and Reforestation. A major part of the funding for these comes from Love Support Unite and SCOPE Malawi.

SUSTAINABLE FAMILY FARMING (SFF)

Sustainable farming helps vulnerable families living on less than \$1 per day who have 6 or more dependents, including orphans, disabled or elderly. The aim is to break the cycle of poverty by providing farm inputs which are paid back after their harvest. The remaining food is kept to feed the family and the surplus is sold to buy further farm inputs and family needs.

Successful impacts:

8 families who were supported in 2022/23 have harvested more food this year than the previous year, giving them food security. They are trained in agroforestry techniques and how to make the land fertile. In August 2023 this methodology was implemented in Mngwizi village where farmers were put into 3 different groups. Training was implemented in one large group with topics such as manure making, conflict resolution, resource mobilization, building fuel-saving ovens and sharing responsibilities.

SEED AND KNOWLEDGE INITIATIVE (SKI)

This programme is coming to the end of its funding. We have worked with SCOPE Malawi to implement this positive lifechanging programme over the past 5 years which has trained subsistence farmers in Chitsime to be food secure through techniques and seed multiplication.

Successful impacts:

84 farmers at Chitsime Centre are now food secure and use their retained local seeds to plant out for the coming year. They are organic and don't need to buy fertilisers. They have a seed bank and can swap or sell seeds. Indigenous plants have been reintroduced. A demonstration garden based on Integrated Land Use design has started in Chitsime which includes permaculture, agroforestry, arable farming and a simple fish pond. This was instigated by SCOPE Malawi. 11 out of 20 of their Household permaculture garden beneficiaries now have food all year. 65 local farmers showcased their local seed at the SustainFest in Lilongwe in October 2023, showing 100 different varieties.

DIMBA GARDENS (BY RIVERBEDS)

The Dimba Gardens programme was introduced to ensure that guardians of orphan and vulnerable children, were able to have food all year round and that they were also able to buy basic needs for their families, after selling their vegetables. They are trained in permaculture techniques and are given initial farming inputs to set them up. After graduating, we train up further beneficiaries.

Successful impacts:

30 new beneficiaries were trained in organic farming techniques in three different centres, over the year. Philipo Katulutse harvested crops and earned £70. He bought a piglet to provide manure and when she has piglets they will be sold to buy more farm inputs. The money remaining feeds his family and pays for school fees. He also bought sweet potato plants which are growing well.





ENVIRONMENT

REFORESTATION

We aim to plant 10,000 trees each year. People in our area rely on wood for cooking and building. It is a profitable income generator, and many trees are cut down to sell. Subsistence farmers have been negatively impacted with climate change and deforestation contributes to this. We plant sustainably by planting trees and bamboo that can be coppiced and fruit trees for food, focusing on the communal areas such as cemeteries, schools, and clinics.

Successful impacts:

3 centres were selected for the nurseries. These were at Chibwata, Chimbalu and Mundundu. 90% of seedlings germinated and are thriving. After an unusually dry spell in January 2024, a total of 12,932 trees were planted.

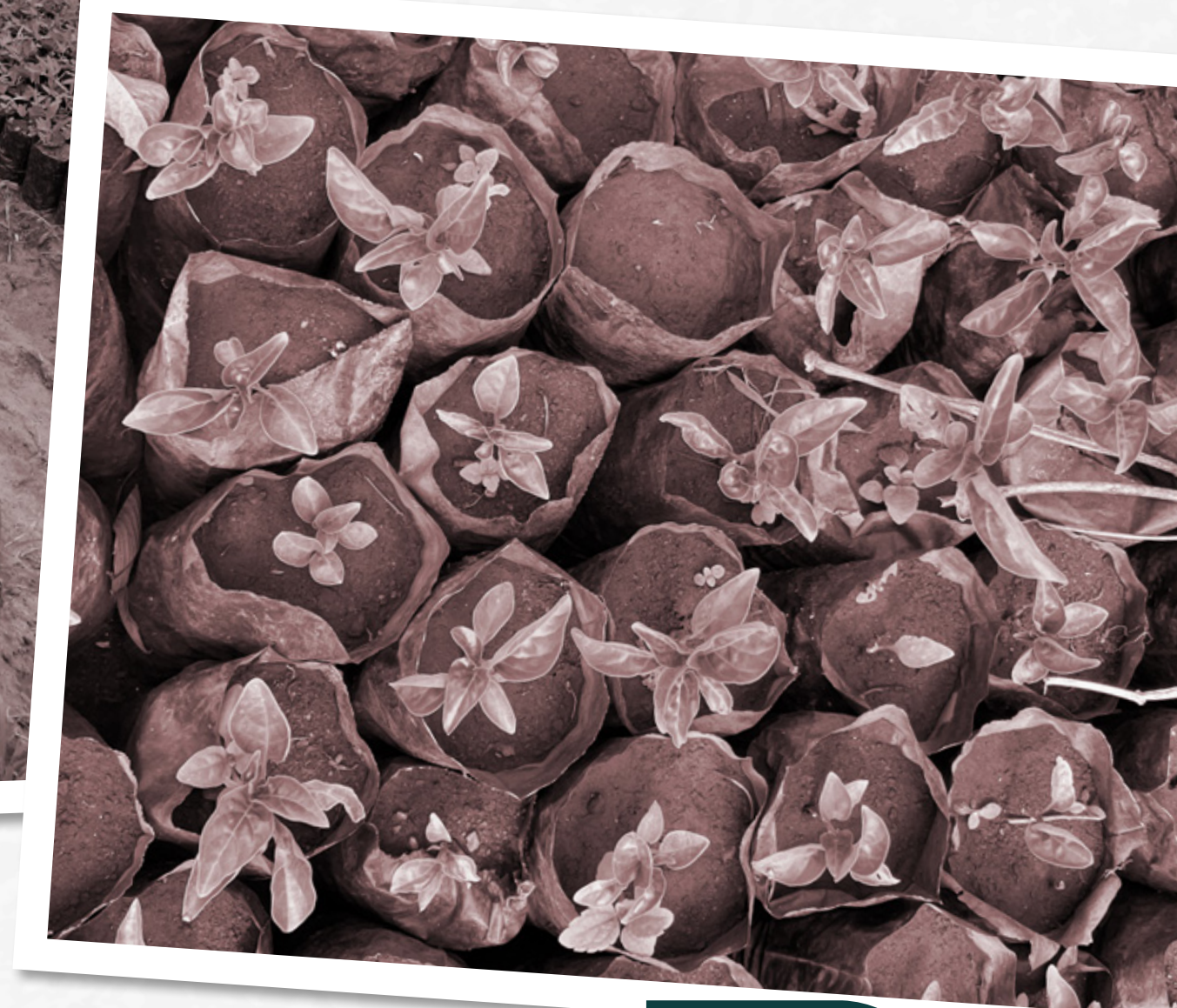
HOUSEHOLD PERMACULTURE GARDENS

Permaculture:

In partnership with SCOPE Malawi, we offer training in permaculture approaches to schools and households in our communities. We have set up 70 gardens in total.

Successful impacts:

20 vulnerable farmers were trained up in Msampha Village. When we went to visit the gardens for monitoring, they had trained up a further 11 women and shared knowledge and seeds, which was fantastic to see!





LOOKING AHEAD

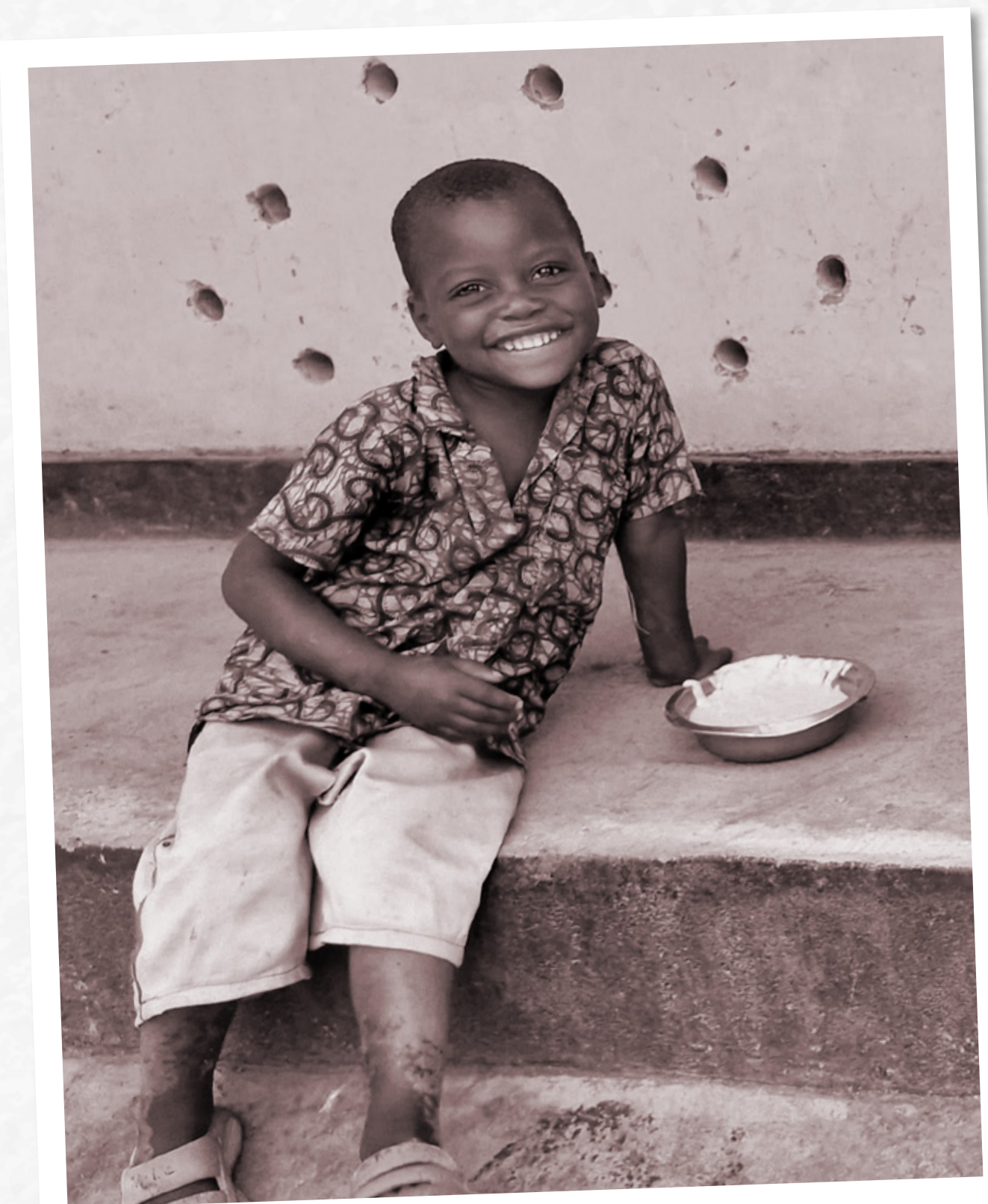
In the coming year, AVM will focus on several key areas to ensure long-term sustainability and community impact. AVM will continue to prioritize community development and empowerment by expanding its vocational skills training program at Sam's Village to 100 students, equipping them for future employment and entrepreneurship. Additionally, the facility will be opened to NGOs and organizations to hire for conferences and training.

AVM will complete the Safe Motherhood and special therapy unit, ensuring that women have access to quality healthcare services during pregnancy and childbirth. We will also establish permaculture gardens and deliver nutritional training, promoting sustainable agriculture and improving food security.

AVM will ensure that 75% of ECD centres are running sustainable community gardens, promoting healthy eating habits and environmental sustainability. We will also implement the revised Community Day Secondary Schools/Government scholarship model, providing financial support to vulnerable children to continue their education. AVM will design sustainable farms programmes that include tree planting and fuel-saving ovens, promoting sustainable agriculture and reducing reliance on traditional cooking methods.

We will encourage Household Permaculture to increase tree planting within their backyard gardens and cascade training to community members, promoting reforestation and environmental conservation. By increasing the number of boreholes and integrating them with permaculture design, we will improve access to clean water.

Finally, AVM will improve operational capacities, review the LBC model, and strengthen partnerships to enhance organizational efficiency and sustainability. These initiatives will contribute to the long-term sustainability and impact of AVM's work in the community.





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 office in Malawi, the Charity employs 31 staff, all of whom are Malawian nationals.





THE LOCAL BASED COMMUNITIES (LBCs)

In addition to our central team in Malawi, we collaborate with 14 Local Based Committees (LBCs) strategically located throughout our support area. Each LBC represents multiple villages and schools, acting as a vital link between our organization and the communities we serve.

Our 84 dedicated LBC volunteers play a crucial role in advocating for the needs and priorities of their communities. They actively participate in decision-making processes and help ensure that our projects are implemented effectively and transparently.

Each LBC is comprised of six members, including a secretary and representatives from various sectors. The secretary is typically a teacher who is fluent in both Chichewa and English. The other members represent education, healthcare, self-sufficiency, water and sanitation, and orphans & vulnerable people. A chair is appointed among these representatives to oversee the LBC's activities.

Monthly meetings are held within each LBC, where members report on their specific areas of focus. This enables us to stay informed about the challenges and opportunities facing the communities we serve and to respond accordingly.

Every 6 months we hold a 'Cluster meeting' which involves all LBC members and will have a training focus, reporting and sharing good practice.

To further strengthen our connection with the LBCs, we have four coordinators who monitor multiple centres. These coordinators facilitate regular bi-monthly meetings at Sam's Village, where AVM staff and LBC representatives discuss new initiatives and share information. This collaborative approach ensures that our efforts are aligned with the needs and priorities of the communities we serve.

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.



THANKS

Our work would not be possible without the generous support and funding we receive from grants and trusts. We extend our sincere gratitude to everyone who continues to fund our projects, which have a profound positive impact on the community.

We offer our particular thanks to our partners over the past year, including Love Support Unite, SCOPE Malawi, 500 Miles, The Gandys Foundation, MAP, London Prosthetic Consultants, Project4Africa and personal donors.

Our grateful thanks also go to inq. Malawi (formerly Skyband), who provide our internet at the Njewa office and Sam's Village.

Finally, we express our deep appreciation to the many volunteers who tirelessly help both in the UK and Malawi by organizing events to support our work. We also thank our Trustees in the UK and Malawi for their invaluable time, support, and guidance.





TRUSTEES

Nigel Palmer

Chairman

David Stead

Treasurer

Pauline Gayle

HR

Sara Butterfield

Andrew Ridley-Barker

Beth Sheehan

Maria Moyo

(Malawi Resident)

Duncan Chiyani

(Malawi Resident)

Heather Palmer

**Founder
& Programmes Trustee**

Marie Brown

CEO (from July 2022)

Charity Number

1113786

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020 8287 8169

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PO Box 30928, Lilongwe 3, Malawi

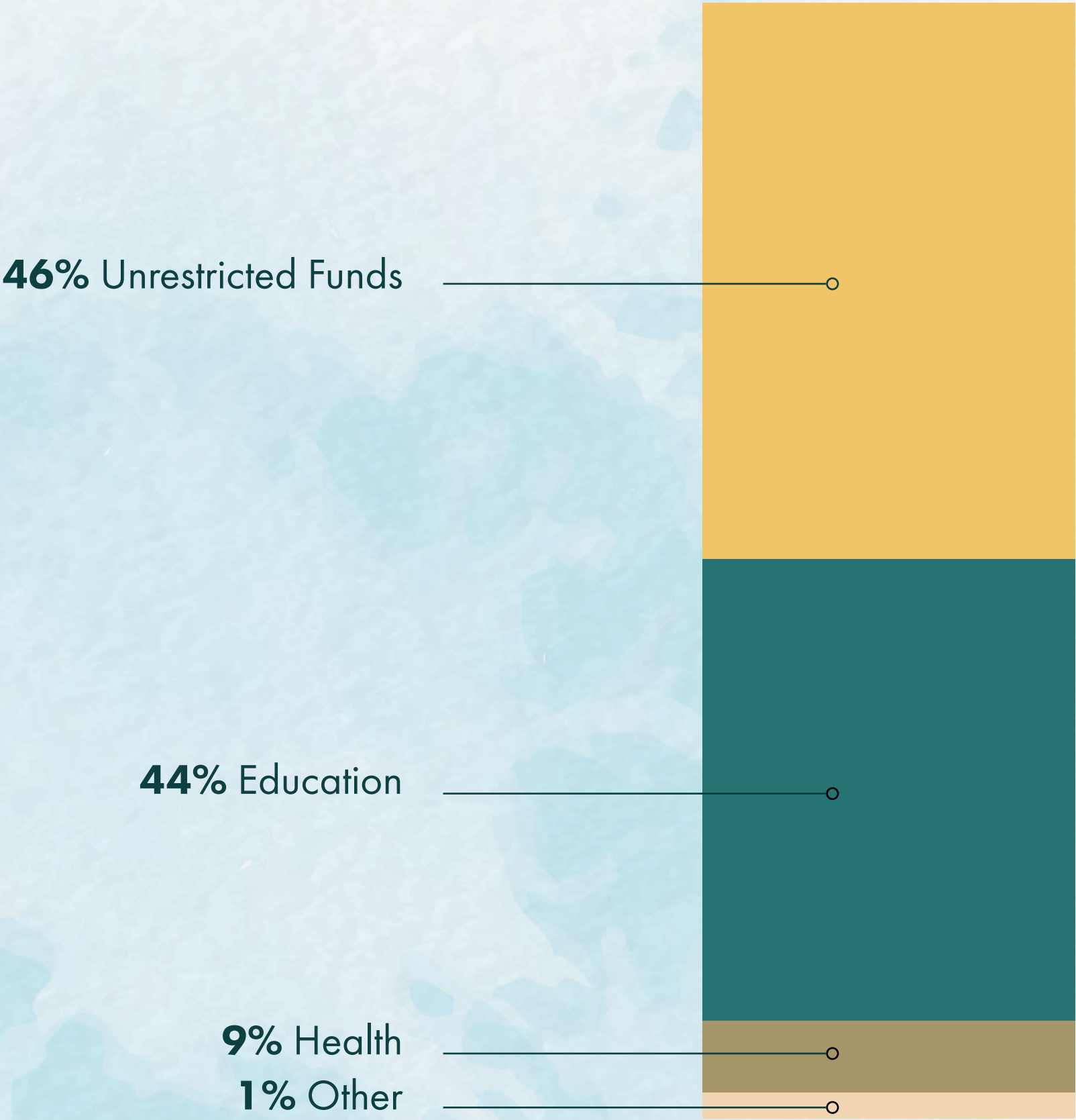
Office Physical Address

Off Mchinji Road (behind Sol Farm),
Njewa, Lilongwe, Malawi

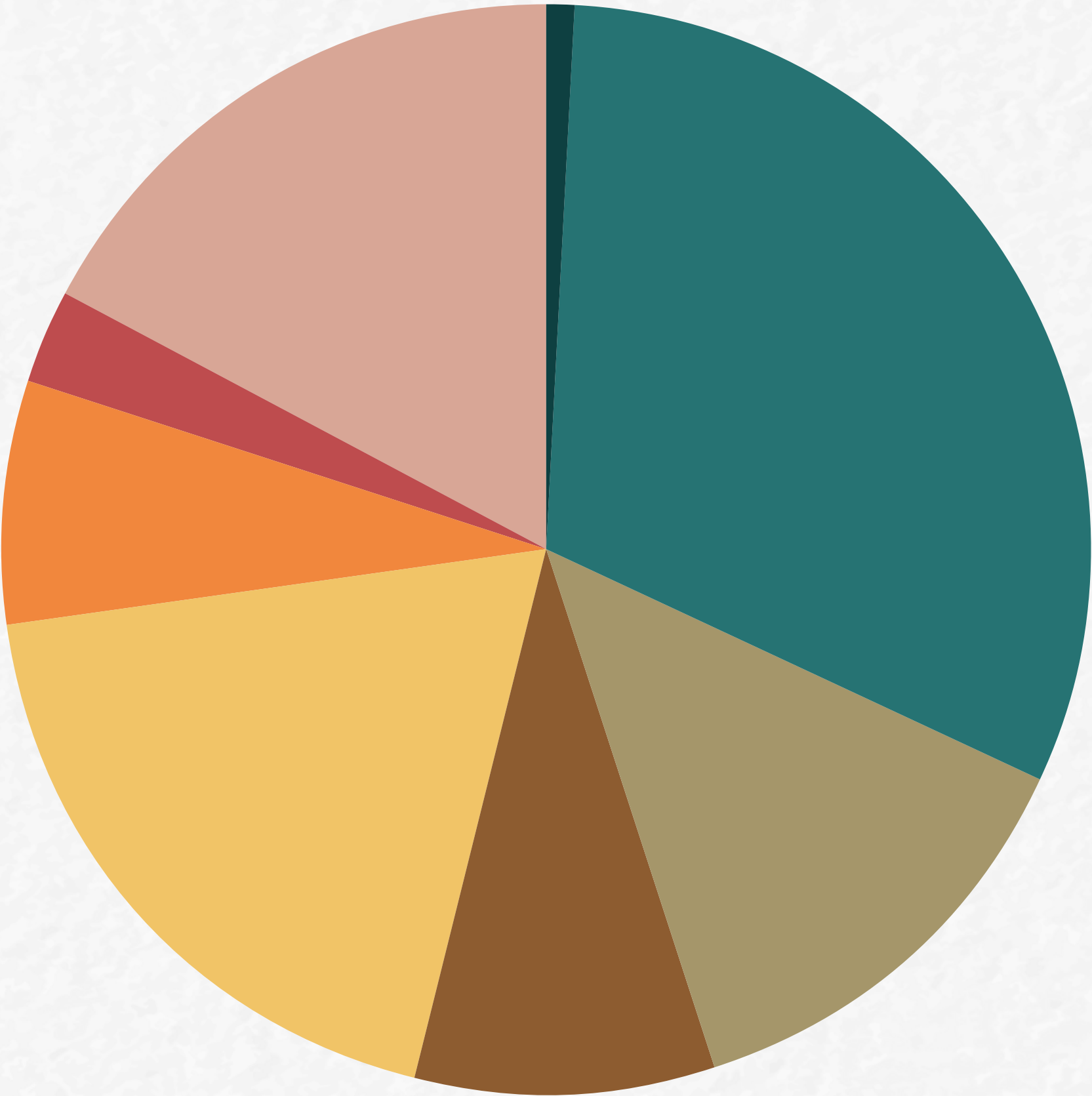
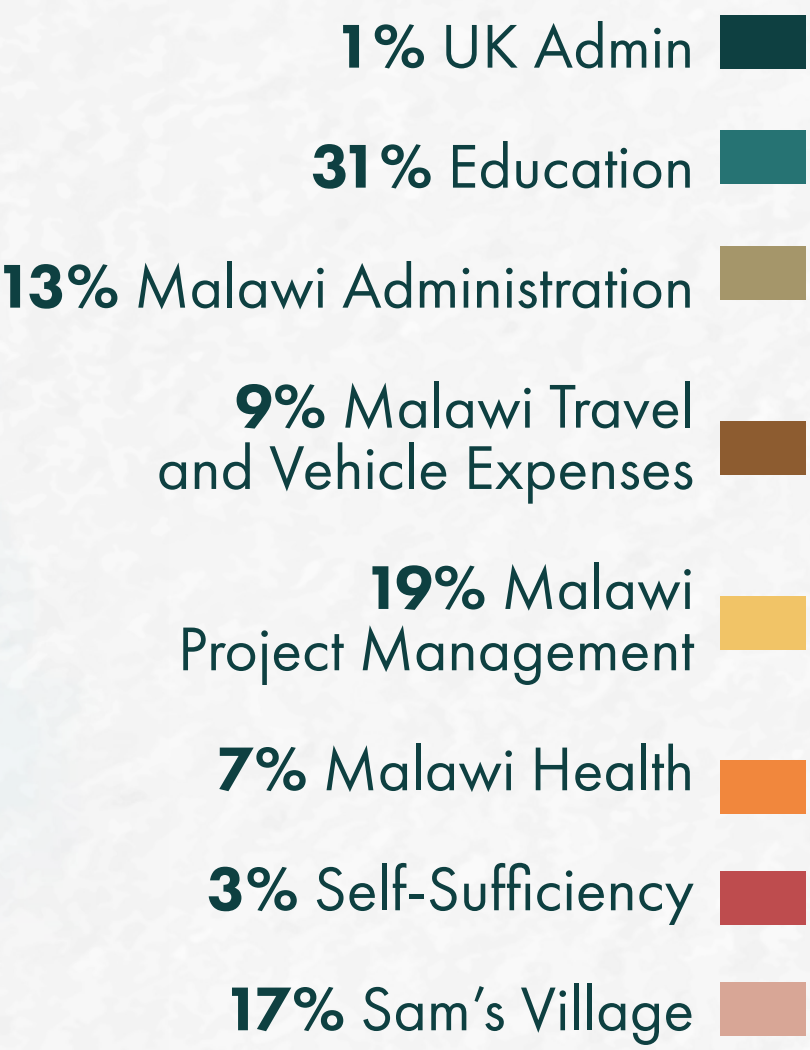
FINANCIALS



INCOME



EXPENSES





**AFRICAN
VISION
MALAWI**

THANK YOU

**AFRICAN VISION MALAWI
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their report and accounts for the year ended 31 March 2024.

Objects of African Vision Malawi

African Vision Malawi 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

African Vision Malawi 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 Charity's activities during the year are described in full in the Chairman's report.

Review of Financial Position

a) Asset cover for funds

The Charity'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 Charity reviews its reserves and risk policies as part of the Charity's operational management.

c) Malawi Structure

The Charity is registered in Malawi as an International NGO and with CONGOMA, thus formalizing our legal status in the Country. The Charity has assets in Malawi, comprising 17 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 Charity recognizes that the costs of shutting down operations in Malawi are extremely low approximately £10,000 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 do not commence 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 2023-24

I report to the trustees on my examination of the accounts of African Vision Malawi for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of African Vision Malawi 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 African Vision Malawi 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 Charity 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:

1. accounting records were not kept in respect of African Vision Malawi as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

Signed: 

Date: 1st November 2024

Andy Eagles, ACMA.
AIMS Accountants for Business,
Twitchen,
Odiham Rd,
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Andy Eagles ACMA

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AFRICAN VISION MALAWI
STATEMENT OF TRUSTEES RESPONSIBILITIES
For the year ended 31st MARCH 2024

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 charity's 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 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 23-24 £	Total 22-23 £
Incoming Resources					
Donations & Fund Raising Activities	1	80,537	111,553	192,090	281,562
Gift Aid	2	15,620	0	15,620	25,594
Grants	3	0	4,000	4,000	0
Legacies	4	0	0	0	20,019
Bank Interest		58	0	58	23
Total Incoming Resources		96,215	115,553	211,768	327,198
Less cost of generating funds & fund raising		2,800	0	2,800	5,273
Net Incoming Resources		93,415	115,553	208,968	321,925
Resources Expended					
Education Projects	5	0	72,471	72,471	80,739
Health/Orphan Care Projects		0	16,147	16,147	18,257
Self Sufficiency Projects		0	6,255	6,255	4,491
Water & Sanitation Projects		0	0	0	3,748
Other Projects		0	0	0	0
Sam's Village Project	6	0	41,370	41,370	80,347
Malawi Project Management		45,883	0	45,883	47,369
Malawi Travel and Vehicle Expenses		21,566	0	21,566	7,763
Malawi Administration		30,813	0	30,813	16,493
UK Administration		3,097	0	3,097	1,549
Total Resources Expended		101,359	136,243	237,602	260,756
Net Incoming Resources		-7,944	-20,690	-28,634	61,169
Fund Balances @ 31/3/23		172,555	63,224	235,779	174,610
Transfers From Unrestricted to Restricted Funds		-41,283	41,283	0	0
Fund Balances @ 31/3/24		123,328	83,817	207,145	235,779
Notes (For clarification)					
Unrestricted Funds	7	£ 123,328	£ 0	£ 123,328	£ 172,555
Restricted Funds:-					
Education		0	56,486	56,486	36,185
Healthcare		0	17,055	17,055	14,387
Self Sufficiency		0	2,787	2,787	5,303
Sam's Village		0	0	0	0
Water & Sanitation		0	7,489	7,489	7,349
Total Funds		123,328	83,817	207,145	235,779

AFRICAN VISION MALAWI
Balance Sheet at 31 March 2024

Current Assets	8
Cash at Bank	
Accounts Receivable	
Accounts payable	

Net Assets

Funds	7
Restricted Funds	
Unrestricted Fund	

Total Funds

Total 23-24	Total 22-23
£	£
218,710	220,072
8,375	15,707
-19,940	0
207,145	235,779
83,817	63224
123,328	172555
207145	235779

Notes to Accounts for the Year ended 31 March 2024:

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/creditors

Trade debtors are amounts due from fund raising and donations to the charity, creditors being early receipts of funds.

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. No growth in donations and fundraising with large reductions in fundraising activities, particularly Malawi Cycle Challenge.
2. Gift Aid based on receipts and receivables due for the financial year.
3. One Grant received in the year.
4. No Legacies received in the financial year.
5. Education spending declined against prior year due to reduction in Tertiary education programmes.
6. Sams Village costs reduced due to reductions in major construction work against prior year.
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.

The yearend restricted fund balances by category were:

· Education	£56,486
· Health	£17,055
· Water/Sanitation	£7,489
· Self-sufficiency	£2,787
· Sam's Village	£0
· Total Restricted Funds held	£83,817

Unrestricted funds held at yearend are:

£123,328

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

Cash held	£218,710
Receivables	
Gift Aid receipts due	£6,420
Fund raising receipts due	£1,955
Payables	
Fund raising receipts paid in advance (Bike Ride)	-£19,940
Current Assets - Total	£207,145