

# MALAWI SUPPORT

England & Wales · Charity number 1115747

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2006-08-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 32 Corston Lane  
Corston  
Bath  
BA2 9AE

**Phone** +447980156820

**Email** [tonyhaines47@gmail.com](mailto:tonyhaines47@gmail.com)

**Website** [www.EaglesMalawi.org](http://www.EaglesMalawi.org)

## Activities

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**Objects:** TO DEVELOP THE CAPACITY AND SKILLS OF SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES IN MALAWI IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY AND HELP MEET THEIR NEEDS AND PARTICIPATE MORE FULLY IN SOCIETY; AND IN PARTICULAR TO SUPPORT THE CHARITABLE WORK OF EAGLES RELIEF AND DEVELOPMENT PROGRAMME.

**Activities:** Raising funds from UK supporters to send to Eagles Relief and Development Programme in Malawi to be used in development projects across Malawi

## Classification

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- **How:** Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** MALAWI.
- Malawi

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£78,265	£93,170	-	-
2023-12-31	£74,342	£110,736	-	-
2022-12-31	£120,714	£74,836	-	-
2021-12-31	£102,482	£75,840	-	-
2020-12-31	£71,947	£43,253	-	-

## Trustees

Name	Role	Appointed
TONY HAINES	Chair	2006-03-26
BEVERLY STARK		2006-10-05
CATHY JAMES		2006-03-26
DIANE HAINES		2009-06-25
NELSON KENNETH		2022-11-08
RICK JAMES		2008-07-21

**MALAWI SUPPORT**

England & Wales - Charity number 1115747

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# Accounts

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# Eagles

MALAWI SUPPORT



**MALAWI SUPPORT**  
**ANNUAL REPORT AND ACCOUNTS**  
**1 JANUARY – 31 DECEMBER 2024**

## **A. Charity Details**

**Name:** Malawi Support

**Charity No:** 1115747 - registered in England and Wales

**Address:** 32 Corston Lane, Corston, Bath BA2 9AE

**Contact email:** [cathyjrjames@icloud.com](mailto:cathyjrjames@icloud.com)

### **Trustees:**

Chair – Tony Haines

Treasurer – Diane Haines

Trustee – Rick James

Trustee – Beverly Stark

Trustee – Nelson Kenneth

Trustee – Cathy James

## **B. Charity Structure**

Malawi Support is a small charity, governed by six trustees. Trustees are selected to contribute a range of skills, knowledge and experience needed to perform the charity's duties. Current trustees have skills in finance, international development, education, theory of change, organisational strengthening, strategy and communications.

Trustees hold at least two ordinary meetings a year. New trustees are appointed by a resolution at a special trustee meeting. The charity keeps records of appointments, contact details and resignations.

## **C. Malawi Support Aim**

Malawi Support was established with the following object: to develop the capacity and skills of socially and economically disadvantaged communities in Malawi in such a way that they are better able to identify and help meet their needs and participate more fully in society; and in particular to support the charitable work of Eagles Relief and Development Programme (Eagles).

## **D. Malawi Support 2024 Financial Review**

Malawi Support's 2024 income was £78,265 – 5% up from 2023. Expenditure totalled £93,170. Malawi Support carried over £81,978 to 2024, leaving a surplus of £67,073 at the year end.

In 2024, £86,275 went directly to Eagles' Church and Community Mobilisation (CCM) work in Malawi – 93% of Malawi Support's expenditure. 2% went to support work with street connected children in Malawi – a continued legacy of Eagles' sister agency. A further 4% of income went on CCM online training and trustee technical support and monitoring. Only 1% of expenditure went on administration and communications, including Eagles' website. The funding disbursed to Eagles covered our annual commitment to the national CCM work, as well as the more in depth Catalyse programme in the central region and the Zomba district of the eastern region.

Malawi Support covers core costs that are hard to meet fully through institutional donors.

## **E. Brief statement of the charity policy on reserves**

The charity's policy is:

- to ensure that it can contribute to an annual agreed budget for Eagles national programme
- to retain enough surplus to use flexibly to respond to specific needs that arise, such as natural disasters and shortfalls in institutional funding
- to forecast giving for the next year, as far as feasible, to retain enough for core commitments

## **F. Summary of the main activities in 2024**

### **Public benefit**

When planning our activities for the year, Malawi Support trustees have considered the Charity Commission's guidance on public benefit and have ensured that the charity is compliant. Throughout its work, Malawi Support and Eagles ensure that projects reach those who are in need, regardless of their tribe, faith, ethnicity, gender or disability. Eagles mobilises local churches to work with their communities to identify and find solutions to their own needs, using their own locally available resources, so that the work is sustainable and does not create dependency. Eagles also equips churches and their communities to work with and lobby local and national government to take up their responsibilities, as well as partnering with non-government services.

### **Malawi Support activities**

#### **Malawi Support trustee meetings:**

During 2024, Malawi Support trustees held three formal meetings, as well as ongoing informal communication through emails and calls. In February, we met to review the Eagles budget and workplan for the year; to assess UK finances and support; and to finalise the transition of the charity bank account to Triodos ethical bank. In August, trustees reviewed our finances; considered and agreed a response to Eagles' request for additional funding; and planned a trustee monitoring visit to Malawi. We also agreed that supporting the Kings' Kids work with street connected children was in line with our overall objective as a registered charity. Trustees decided to formalise the partnership to ensure a clear paper trail and accurate accounts. This was put into effect in follow-up to that meeting. Trustees also convened an October meeting to review and approve the annual report and accounts.

#### **Management and roll-out of Eagles' online Church and Community Mobilisation (CCM) course**

Malawi Support continued to manage the Eagles online CCM course and its roll-out.

Ten participants from the cohort who began the course in 2023, graduated in March 2024. They included people from UK, Nepal, Iraq, Mozambique and Malawi. Malawi Support also enrolled a new cohort in October 2024 from a range of countries in sub-Saharan Africa and from the UK. We

worked with Tearfund staff and consultants in planning and running the course, as Tearfund had bought the rights to the course previously and wanted to develop their own version of it for their own platform. This cohort provided an opportunity for them to gain experience of the course in its current format.

A trustee and experienced volunteer enrolled participants, organised monthly peer learning meetings (involving Eagles staff in the facilitation), marked participants' responses and follow-up actions for each session and carried out all the tech behind the course.

### **Malawi Support monitoring, technical support and advocacy:**

In February 2024, trustees convened an online meeting with Eagles Malawi's management team to reflect on Eagles' work in 2023 and the learning from it; to understand the 2024 workplan detail and how it was informed by the previous year's learning; and to continue to strengthen relationships and the partnership. All Eagles and Malawi Support participants made a commitment to a specific personal action in response to the discussions.

Two Malawi Support trustees also visited Eagles in Malawi in November 2024. The aims of the trip were: to strengthen relationships, particularly with the Eagles' management team; to monitor the impact of the work; to facilitate a theory of change workshop with representatives from all parts of Eagles; to review communications; to discuss UK church support for buying land to help with Eagles' sustainability; and to agree draft budget and plans for 2025.

12 Eagles' staff took part in the workshop, which interwove participatory activities to explore core questions about how Eagles contributes to change, with spiritual and biblical reflection. The outputs from the workshop were included in the new Eagles' strategy document and will be shared on the website. One trustee visited the Zomba (eastern) region – Govala and Mpyupyu – where Malawi Support is funding the Catalyse programme expansion. She also visited two communities in the central region – Kamkwenu and Chiwoko. She met with Eagles CCM facilitators, church and local leaders and community members, who showed her the impact of the work they have done so far, in response to Eagles' training.

### **Communications**

Malawi Support continued to manage the shared website for itself and Eagles. Trustees also worked with Eagles CCM coordinators to produce two newsletters for supporters. The first shared and celebrated an award that Eagles received from the President of Malawi for the best response to Cyclone Freddy. Out of 772 local NGOs registered in the country, Eagles was one of only six to receive an award across a variety of categories. The newsletter showed how Eagles' approach builds people's resilience for the long-term, as well as responding to short- and medium-term needs. The second newsletter focused on what it looks like to be a CCM church, showing the impact on people's lives. It also drew out useful lessons for churches in the UK who want to respond more effectively to needs in their communities.

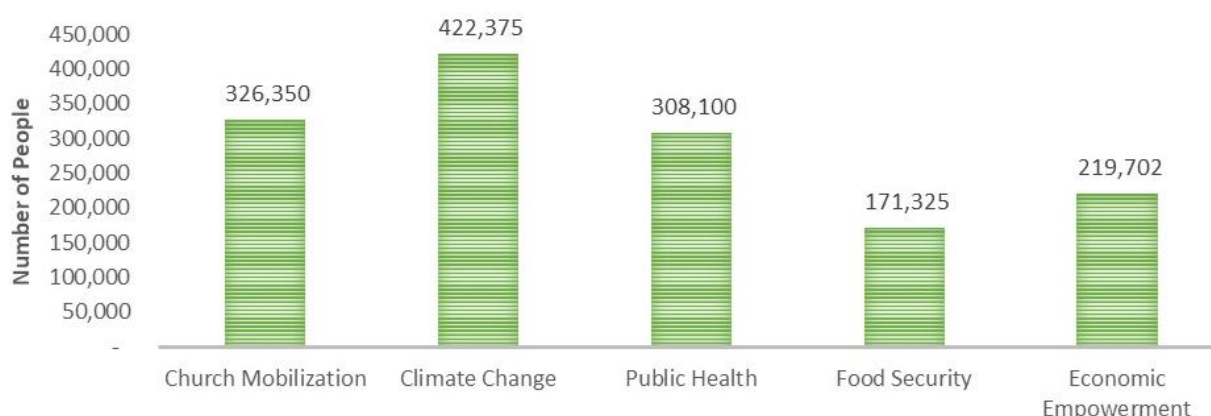
## Eagles Malawi activities 2024

### The context for Eagles work in 2024

The context in Malawi was still very challenging in 2024. Although there was no major climate shock during the growing season, Cyclone Freddy (2023) continued to impact the country, while dry spells and erratic rains caused by El Niño compounded the crisis, especially in the southern region. This led to a below average harvest again, down by a further 22.5% - a serious impact that meant over 25% of the population experienced severe food insecurity pre-harvest.

A 44% devaluation of the currency in late 2023 also drove up fuel, transport, fertiliser and pesticide prices. Forex shortages led to a massive fuel crisis, impacting hospitals, food security and peace – and bringing the country to a standstill for over six months.

### Summary of Eagles' work in Malawi



Against this difficult backdrop, Eagles continued to achieve impressive impact in 2024. It helped 1,447,852 people (60% female) in the areas shown above. Of these, Malawi Support's core CCM funding transformed the lives of 326,350 people, supporting local churches to work effectively and sustainably with their communities, especially the most disadvantaged.

### Church and Community Mobilisation (CCM)

In 2024, Eagles worked with 542 churches, across a wide range of denominations, including 46% from Living Waters (Eagles' home church). Through CCM, Eagles reached people across the whole country: 42% of the churches and their communities were in the northern region; 20% in the southern and eastern; and 38% in the central region. Eagles' CCM approach trains churches to work with community leaders and members of all faiths. They learn to identify those who are especially vulnerable. In 2024, churches and communities involved in CCM worked with 649 orphans and vulnerable children, 197 people affected by HIV/ AIDS and 1,280 people who are elderly or with disabilities. Eagles' CCM activities funded by Malawi Support in 2024 included:

- National mobilisation of churches: Eagles has envisioned and trained churches to understand their responsibility to work with their communities to bring about holistic transformation. They have carried out refresher trainings and monitoring visits, as well as phoning leaders to check on progress.

Churches and communities worked together to prioritise the changes they wanted to see and identified local resources to help bring those changes about. They worked across all areas of development (see outcomes below). Eagles also supports local churches to set up and sustain Social Action Committees to oversee the community development work. In 2024, 502 out of the 542 churches reached, have set up committees. 406 were active in 2024 – 75% of them. This is critical for sustainability as they continue to encourage existing and new initiatives, even when Eagles is not visiting.

- The Catalyse programme: This programme provides more in-depth CCM training to church leaders and facilitators to equip them to bring about mindset change in their congregations and to take action to address issues with their communities. In 2024, the central region programme extended the work from Kamkwenu community to Chizuba village in Chiwoko. Kamkwenu is made up of 17 villages and about 3,000 households. They are carrying out multiple activities, including permaculture, diversifying crops and fruit growing, inter-cropping, and making their own organic fertiliser; livestock raising; beekeeping; fish-farming, sunflower oil making; and caring for the elderly and vulnerable. In 2024, they also managed to buy a tractor (photo right) – a very rare sight in Malawi – and were able to use it to improve yields, covering in one or two days what used to take them a month.



In 2024, Malawi Support also funded an extension of Catalyse to the eastern district of Zomba, which has been devastated by Cyclone Freddy. We enabled Eagles to hire an additional CCM facilitator to work in two communities – Govala and Mpyupyu. Eagles held awareness meetings with church and community leaders and carried out envisioning workshops and CCM training. They also carried out a joint training in Disaster Response with government officials to help communities plan for and mitigate disasters. Despite only recently beginning the programme, they had already taken action to support the local hospital, developed tree nurseries and created dykes in areas where floods had been destroying crops. They are visiting the sick and have also identified the most vulnerable people and helped to cultivate their land, construct houses for them and secured a wheelchair for someone with disability.

### Training church leaders in CCM

In 2024, Eagles trained 67 student church leaders (12 women and 55 men) in the Bible School in 'God's heart for the poor' (Integral Mission), equipping them in the CCM approach so they can work with their communities to respond to needs holistically. 389 trainee church leaders (104 women and 285 men) cumulatively have been trained over the past nine years (2016 to 2024).

## Outcomes achieved through Eagles' work core-funded by Malawi Support

Thanks to Eagles' training, communities brought about transformation in their standard of living, health, education, relationships and in their environment. Eagles helped communities become self-reliant and resilient, able to identify their problems, find lasting solutions and take action for themselves, using locally available resources.

### Improved relationships

Eagles helped communities become more inclusive of people facing stigma, such as those living with disabilities or with HIV/AIDS. They restored relationships by promoting safety and dignity, reducing harmful practices such as child marriage and domestic violence. Bible studies and participatory activities have helped people think about the roles of men and women and share tasks more equally.

*"At the beginning the men would just send us to do tasks and they would do less work. This caused conflict between us. But now we share everything, including leadership, working equally as men and women. No one is above the other."* (female community member)

Relationships also improved between churches, communities and their leaders. One chief said: *"Relationships have improved a lot. We learned that, if we want to develop our community, we need to depend on each other in the work we do: chief, church leaders, community members."*

### Improved standard of living

Churches have worked with 37,067 people in communities to improve food security and their standard of living. People have improved the amount and nutritiousness of their food (photo right – Kamkwenu, central region). They harvested fish and honey, reared and ate livestock, and made sure even the most vulnerable people had enough to eat. One mother described the difference she has seen since Eagles training:



*"My home has completely changed. It was full of hunger, but now we have no hunger. We are not struggling anymore to send the children to school; and I am putting money aside from selling soya beans to buy iron sheets for the roof of our home."*

People can now save money and generate income to pay for basic needs like schooling and medicine, as a result of their participation in Village Savings and Loans groups and Self-Help groups that Eagles helped them set up and manage. A total of 1,417 households have taken part in 115 groups in 2024.

## Improved education

Churches and communities, trained by Eagles, identified vulnerable children who needed additional support to go to school, providing them with uniforms and notebooks and paying their school funds. Vulnerable under-five children improved their safety by attending Community Based Childcare Centres, set up by their communities. Families are also now more able to send their children to school as they are generating small amounts of income from selling crops and other activities and have learned how to save and use money wisely.

## Improved environment

*"We plant trees which provide mulch for the soil, improving fertility and providing the nutrients, which increases our harvest. We plant indigenous trees, which attract the rain. And we are also planting a woodlot to protect the dam and provide firewood."* (community member)

Churches have mobilised their communities to plant trees, as a result of Eagles' training. In 2024, they planted a total of 8,685 trees. Churches in Ntchisi district of central region are also working to restore and conserve 43.5 hectares of forest; while in Lilongwe, churches are managing natural regeneration of forest. Permaculture and homemade organic fertiliser have helped preserve soil fertility and improve crop production. Communities have developed plans to protect themselves from, and deal with, climate shocks – linking up with government officials to get more support and expertise.

## Improved health

*"We have seen change in the health of our children. They are not getting sick as much as before. My family has changed so much."* (community member)

Eagles helped communities prevent and manage diseases better by improving hygiene, nutrition and access to clean water and health services, benefitting 1,367 people. They improved nutrition because of better agricultural practices and crop diversification. Communities also created new handwashing facilities and safer places to dry kitchen utensils. They built toilets and raised people's awareness on how to protect their health. They protected people from malaria, raising awareness about the disease and planting fruit trees in areas of 'grey' (waste) water to reduce the risk of infection (as mosquitoes congregate and breed in stagnant water).

Eagles not only helps communities address physical health issues, but also to become aware of mental health issues. Churches have provided psycho-social care and counselling, especially post disaster.

## Improved resilience

Eagles' work helps local churches and communities take the initiative to solve their own problems, shifting mindsets from dependency to problem-solving. They learn to recognise and use locally available resources, whether material, financial or identifying skills. One community member said:

*"We used to feel shy but now we can speak out, ask questions and talk more confidently. We are changing the way we think – not depending on handouts any longer but becoming people who can develop their own area themselves."*

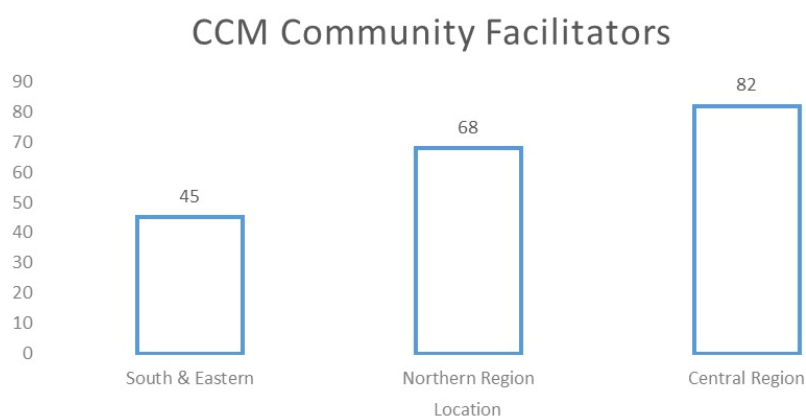
## G. Learning

Some of the key learning shared by Eagles staff in 2024 includes the following:

- **Engaging children in CCM as 'champions of change'** – rather than seeing children only as secondary beneficiaries. Eagles trained churches and communities to form groups where children can meet and discuss challenges like abuse, as well as how to improve education and life skills. As a result, children are back in school and they are taking action to address issues in their communities, such as planting trees.
- **Strengthening Early Childhood Development (ECD)**: Eagles helped communities set up ECD centres for the under-fives. They have developed good coordination between stakeholders in handling children's issues, including government, community and church leaders.
- **Multiplying and sustaining CCM facilitators**: Eagles has developed a strong approach to equipping community facilitators who can ensure the continuity of the work. They have also found that engaging younger facilitators strengthens uptake of the work in the community.
- **Ongoing envisioning of the whole church**: Eagles now ensures that the church membership is part of envisioning and not just the leaders, so that they will sustain the work, even if the leader is transferred to another place. They have learned how to adapt CCM process to the situation and context of each churches, assessing the foundations on which they can build.

## Conclusion

In 2024, Eagles CCM work increased its reach to churches and communities, supporting 56% more people than the previous year. Eagles attributes this to its increased focus on developing volunteer community facilitators, multiplying them by



training existing facilitators to be trainers of trainers. Malawi Support has encouraged this over the last decade, constantly raising the issue with Eagles' management. The table right shows the number now facilitating CCM in each region – a testament to Eagles' CCM management commitment and creativity.

Churches and their communities achieved lasting change in relationships, standard of living, health, education, resilience and in the environment. Furthermore, the Eagles online CCM course extended Eagles' cost-effective, sustainable approach to other organisations and countries.

Malawi Support trustees are very conscious of the changing context in which Eagles is working – not only in terms of the national issues facing them, but in the face of slashed aid budgets and an increasing culture of protectionist self-interest in many funding countries. Trustees are very grateful to individuals and churches supporting Eagles' work who have continued to give so generously despite this – and have therefore managed to sustain currently levels of funding.

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
MALAWI SUPPORT**



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Chartered Accountants &  
Business Advisors

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## **MALAWI SUPPORT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The aim of the charity is to develop the capacity and skills of socially and economically disadvantaged communities in Malawi, in such a way that they are better able to identify and help meet their needs and participate more fully in society and, in particular, to support the charitable work of Eagles Relief and Development Programme. The activities of the charity are raising funds from UK supporters to send to Eagles Relief and Development Programme in Malawi, to be used in development projects across Malawi.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees are satisfied that appropriate controls are in place.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1115747

##### **Principal address**

Eden Cottage  
32 Corston Lane  
Corston  
Bath  
BA2 9AE

##### **Trustees**

A Haines  
D Haines  
B Stark  
R James  
C James  
N Kenneth

##### **Independent Examiner**

PG Owen Limited  
Chartered Accountants  
124 High Street  
Midsomer Norton  
Bath  
Avon  
BA3 2DA

Approved by order of the board of trustees on 10 September 2025 and signed on its behalf by:



D Haines - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MALAWI SUPPORT

## Independent examiner's report to the trustees of Malawi Support

I report to the charity trustees on my examination of the accounts of Malawi Support (the Trust) for the year ended 31 December 2024.

### 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 Act and in carrying out my examination I have followed all 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 the Trust 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 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.



Robin N Browning BA(Hons) FCCA FCA FAIA BFP

PG Owen Limited  
Chartered Accountants  
124 High Street  
Midsomer Norton  
Bath  
Avon  
BA3 2DA

10 September 2025

**MALAWI SUPPORT**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		77,529	73,103
Investment income	2	736	1,239
<b>Total</b>		<u>78,265</u>	<u>74,342</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	1,052	1,088
Other		92,118	109,648
<b>Total</b>		<u>93,170</u>	<u>110,736</u>
<b>NET INCOME/(EXPENDITURE)</b>		(14,905)	(36,394)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		81,978	118,372
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>67,073</u>	<u>81,978</u>

The notes form part of these financial statements

**MALAWI SUPPORT**

**BALANCE SHEET  
31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	7	7,399	5,407
Cash at bank		60,359	77,221
		<u>67,758</u>	<u>82,628</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(685)	(650)
		<u>67,073</u>	<u>81,978</u>
<b>NET CURRENT ASSETS</b>			
		<u>67,073</u>	<u>81,978</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>67,073</u>	<u>81,978</u>
<b>NET ASSETS</b>		<u>67,073</u>	<u>81,978</u>
<b>FUNDS</b>	9		
Unrestricted funds		67,073	81,978
<b>TOTAL FUNDS</b>		<u>67,073</u>	<u>81,978</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 September 2025 and were signed on its behalf by:

*D. Haines*

D Haines - Trustee

## MALAWI SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	736	1,239

## MALAWI SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

#### 3. RAISING FUNDS

##### Raising donations and legacies

	2024	2023
	£	£
Support costs	685	844

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

#### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	73,103
Investment income	1,239
<b>Total</b>	<b>74,342</b>
<b>EXPENDITURE ON</b>	
Raising funds	1,088
Other	109,648
<b>Total</b>	<b>110,736</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(36,394)</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	118,372
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>81,978</b>

**MALAWI SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 January 2024 and 31 December 2024	447
<b>DEPRECIATION</b>	
At 1 January 2024 and 31 December 2024	447
<b>NET BOOK VALUE</b>	
At 31 December 2024	-
At 31 December 2023	-

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Prepayments and accrued income	7,399	5,407

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other creditors	685	650

**9. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	81,978	(14,905)	67,073
<b>TOTAL FUNDS</b>	81,978	(14,905)	67,073

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	78,265	(93,170)	(14,905)
<b>TOTAL FUNDS</b>	78,265	(93,170)	(14,905)

MALAWI SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	118,372	(36,394)	81,978
<b>TOTAL FUNDS</b>	<u>118,372</u>	<u>(36,394)</u>	<u>81,978</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	74,342	(110,736)	(36,394)
<b>TOTAL FUNDS</b>	<u>74,342</u>	<u>(110,736)</u>	<u>(36,394)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	118,372	(51,299)	67,073
<b>TOTAL FUNDS</b>	<u>118,372</u>	<u>(51,299)</u>	<u>67,073</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	152,607	(203,906)	(51,299)
<b>TOTAL FUNDS</b>	<u>152,607</u>	<u>(203,906)</u>	<u>(51,299)</u>

**MALAWI SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**MALAWI SUPPORT**

England & Wales - Charity number 1115747

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# Accounts

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# Eagles

MALAWI SUPPORT



Thanks to Eagles' training, Kamkwenu, central Malawi, has diversified food and income sources, including beekeeping to make and sell honey.

**MALAWI SUPPORT**  
**ANNUAL REPORT AND ACCOUNTS**  
**1 JANUARY - 31 DECEMBER 2023**

## **A. Charity Details**

**Name:** Malawi Support

**Charity No:** 1115747 - registered in England and Wales

**Address:** 32 Corston Lane, Corston, Bath BA2 9AE

**Contact email:** [cathyjrjames@icloud.com](mailto:cathyjrjames@icloud.com)

### **Trustees:**

Chair – Tony Haines

Treasurer – Diane Haines

Trustee – Rick James

Trustee – Beverly Stark

Trustee – Nelson Kenneth

Trustee – Cathy James

## **B. Charity Structure**

Malawi Support is a small charity, governed by six trustees. Trustees are selected to contribute a range of skills, knowledge and experience that is needed to perform the charity's duties in administering grants to Eagles Relief and Development Programme in Malawi (Eagles) and in monitoring the work and use of the funds. Current trustees have skills in finance, international development, education, organisation development, strategy and communications.

Trustees hold at least two ordinary meetings a year. New trustees are appointed by a resolution at a special trustee meeting. The charity keeps records of appointments, contact details and resignations.

## **C. Malawi Support's Aim**

Malawi Support was established with the following object: to develop the capacity and skills of socially and economically disadvantaged communities in Malawi in such a way that they are better able to identify and help meet their needs and participate more fully in society; and in particular to support the charitable work of Eagles Relief and Development Programme.

## **D. Malawi Support 2023 Financial Review**

Malawi Support's 2023 income was £74,342, 38% less than the previous year because of one-off gifts and a legacy grant for work with children in 2022. Total expenditure amounted to £110,736 as trustees agreed to transfer more to Eagles Malawi to balance reserves in line with the policy. Malawi Support was still able to carry over £81,978 to 2024.

In 2023, £106,591 went directly to Eagles' work in Malawi – 96% of Malawi Support's expenditure. Only 0.2% of expenditure went on administration, communications and fundraising. The funding for Eagles included the Malawi Support annual commitment to the national church and community mobilisation work, the Catalyse initiative supporting villages over three years, to emergency response and to provide a new second-hand vehicle for the work. Malawi Support intentionally covers core costs that are hard to fully meet through institutional donors.

## **E. Brief statement of the charity's policy on reserves**

The charity's policy is:

- to ensure that it can contribute to an annual agreed budget for Eagles national programme
- to retain enough surplus to use flexibly to respond to specific needs that arise, such as natural disasters and shortfalls in institutional funding
- to forecast giving for the next year, as far as feasible, to retain enough to support core commitments

## **F. Summary of the main activities in 2023**

### **Public benefit**

When planning our activities for the year, the Malawi Support trustees have considered the Charity Commission's guidance on public benefit and have ensured that the charity is compliant. Throughout its work, Malawi Support and Eagles ensure that projects reach those who are in need, regardless of their tribe, faith, ethnicity, gender or disability. Eagles aims to mobilise churches to work with their local communities to identify and find solutions to their own needs, encouraging them to develop methods of doing things that will last and supporting them in appropriate ways that do not create dependency. Eagles also equips churches and their communities to work with and lobby local and national government to take up their responsibilities, as well as partnering with non-government services.

### **The context in 2023**

The work in 2023 took place in a very challenging context amidst rising cost of living in Malawi, exacerbated by the war in Ukraine and climate shocks, especially cyclone Freddy, which tore through 14 districts of Malawi in March 2023, wreaking physical and emotional devastation.

### **Malawi Support activities**

#### **Management and roll-out of Eagles' online Church and Community Mobilisation (CCM) course**

Malawi Support continued to manage the Eagles online CCM course and its roll-out. A trustee and experienced volunteer enrolled participants, organised monthly peer learning meetings (involving Eagles CCM staff in the facilitation), marked participants' responses and follow-up actions for each session and carried out all the tech behind the course.

They supported firstly the Latin America pilot course, taking place in Spanish, that began in November 2022. 27 participants successfully completed the course and graduated in September 2023. They were from a range of organisations, churches and countries, including Argentina, Honduras, Guatemala, Dominican Republic, Colombia and Bolivia.

They also enrolled a new cohort of English-speaking participants in June 2023, liaising with Tearfund and the Baptist Missionary Society to bring together people again from a range of organisations, continents and countries, including UK, Iraq, Nepal, Pakistan, Mozambique and West Africa. This cohort graduated in March 2024.

## Malawi Support monitoring, technical support and advocacy:

- a) Monitoring and support of Eagles' work and leadership: In April 2023, two Malawi Support trustees visited Eagles to strengthen relationships following the Eagles' financial crisis in 2022; to monitor the impact of the work; to facilitate learning from the past year and understand plans for 2023; to review communications with supporters and gather stories and photos; and to expedite the purchase of a sturdy vehicle for the Central region.

The trustees facilitated learning meetings with CCM staff in the southern and central regions, and visited Eagles' work in the communities, including Govala and Mpyupyu in the Eastern region of Zomba and Kamkwenu in the Central Region. They spoke to survivors of Cyclone Freddy in the Zomba region and in Blantyre (photo right), seeing the massive impact of the disaster on communities and exploring how Malawi Support could respond.



They met with the Eagles management team both individually and then as a team and agreed with them a new Memorandum of Understanding and work plan for 2023. Outputs from the visit included the signed MOU, together with the annual budget and workplan; successful purchase of the new vehicle; a strategy for the cyclone response and agreement to extend the Catalyse programme to the Eastern region, including support to recruit a new CCM facilitator. It was also agreed that Malawi Support will involve the management team more in trustee visits in order to make sure the relationship between the two organisations is more widely owned than by CCM staff and the top leadership.

- b) Trustee meetings: During 2023, Malawi Support trustees met twice formally – in May and October to review progress and approve the annual report and accounts. They also communicated consistently with each other and with Eagles through emails and calls. Trustees also agreed to open a new bank account at an ethical bank, Triodos, to handle the charity's main transactions. This account was opened in December 2023 and funds transferred to it for the new year.
- c) Communications with supporters: Malawi Support produced three good quality newsletters in 2023. These covered: feedback on the impact of the Catalyse programme in the Central region and its expansion to neighbouring areas; Eagles' response to cyclone Freddy, including in supporting mental health through psychosocial support; and how Eagles' work is protecting and empowering children who suffer most in times of disaster and scarcity.

In February 2023, Malawi Support held a wine and cheese party to thank Bath-based supporters for their ongoing commitment. Eagles' CCM coordinators joined by Zoom from Malawi to update people on progress and share stories of impact. Two Malawi Support trustees visited Cosham Baptist Church in March to share about Eagles work. One trustee provided feedback on Eagles' work at All Saints Weston Bath services. And a trustee also facilitated an assembly for Kingswood School, Bath, in November, giving children and staff both information and experience of Eagles' approach and receiving much positive feedback.

## Eagles activities 2023 core-funded by Malawi Support

### Church and Community Mobilisation (CCM)

In 2023, Eagles continued to work with local churches and communities, mobilising and empowering them to take responsibility for their own development and address social and economic challenges they face to achieve change.

Eagles CCM approach in 2023 helped a total of 208,150 people through 490 local churches. 52% of the churches were part of Living Waters, Eagles' umbrella church, and 48% were from a range of other denominations. Through CCM, Eagles helped people across the whole country: 46% of the churches and their communities were in the northern region; 16% in the southern; 12% in the eastern; and 26% in the Central. Eagles helps people of all faiths and none. Its CCM approach trains churches to work with community leaders and members of all faiths.

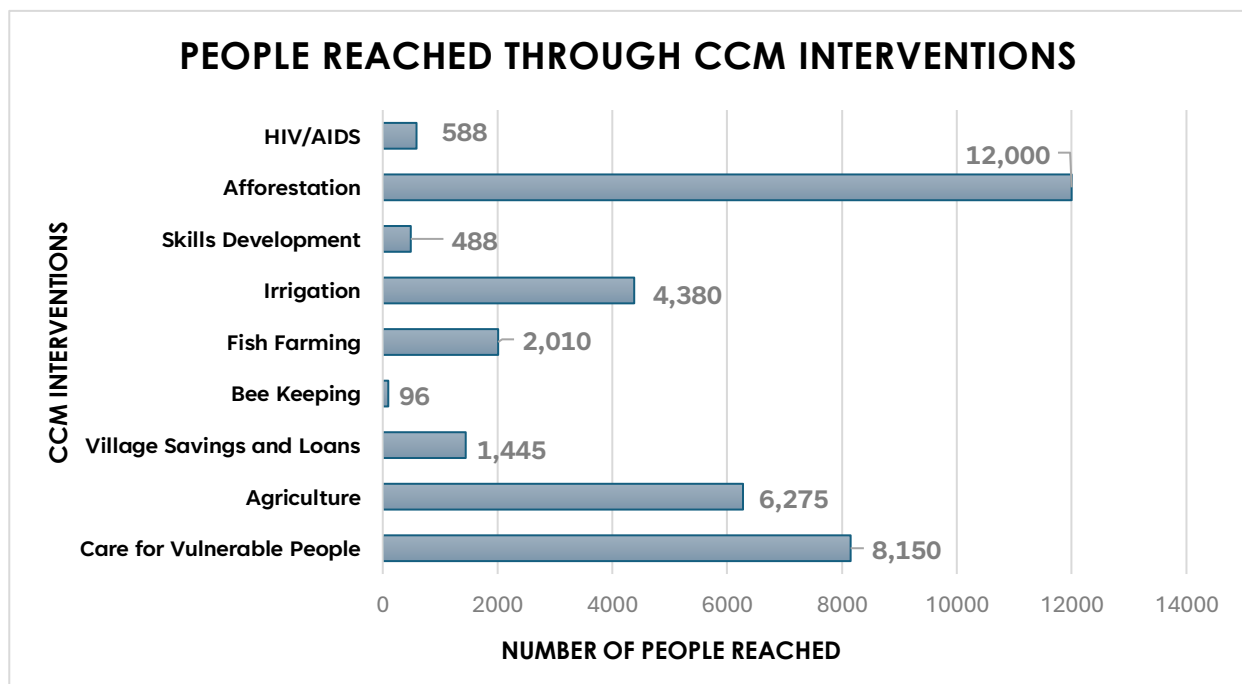
Eagles' CCM activities funded by Malawi Support in 2023 included:

- Disaster response: Eagles helped people with immediate needs, galvanising churches and partners to provide immediate lifesaving and life-sustaining help. But it also supported people towards medium- and long-term recovery, helping churches provide psychosocial and spiritual support. Ekhayi (photo right) has not given up, despite all the challenges she faces. She says: ***"I find hope in reading the Bible. I've been reflecting on the story of Job – he lost everything, but he held onto his faith in God and He restored everything."***
- National mobilisation of churches: envisioning and training churches to understand their responsibility to work with their communities to bring about holistic transformation; providing refresher training and monitoring visits and calls; and planning with Zomba region church leaders the response to cyclone Freddy. In total, Eagles trained 136 CCM facilitators in 2023 (86 men and 50 women)
- The Catalyse programme in the central region: providing in-depth CCM training to church leaders and facilitators to equip them to bring about mindset change in their congregations and to take action to address issues with their communities; making follow-up visits; carrying out training in honey harvesting and processing, permaculture and soap-making; reviewing progress with Village Savings and Loans groups; and facilitating a learning visit to Mchinji to learn from a cooperative producing cooking oil. Eagles also extended Catalyse from the 22 existing villages to reach 55 new villages.
- Child protection work: using funds passed on to Eagles from the closing of a street-connected children programme, Eagles carried out safeguarding and inclusion training in communities they were working with in the central and eastern regions. They worked with



62 church leaders and 117 children (66 boys and 51 girls) to understand risks and how they can respond and trained 26 people (16 men and 10 women) to act as Champions of Change, providing safe spaces for children. They also trained 49 people (24 women and 25 men) in responding to gender-based violence and 37 people responsible for Community Based Child Care Centres for the under-fives, including caregivers, management committee members and village chiefs.

Churches and communities carried out a range of activities, according to their local priorities. They planted trees and took other measures to protect the environment and mitigate climate shocks, such as buying irrigation pumps. They diversified food and income sources: practising permaculture, making their own fertiliser, carrying out mixed cropping, fish farming, taking part in Village Savings and Loans groups and carrying out small income generating activities like beekeeping. They improved village infrastructure and tackled health and hygiene issues, including access to water. They supported vulnerable children in school, set up youth clubs, ran child care centres for the under-fives, tackled violence/ abuse, provided counselling and created safe spaces for children to meet. They cared for vulnerable people in their community such as the elderly, those with disabilities and those with HIV/AIDS. The graph below shows the numbers reached and taking part in different CCM activities run by churches and communities.



### Training church leaders in CCM

In 2023, Eagles trained 55 student church leaders (12 women and 43 men) in the Bible School in 'God's heart for the poor' (Integral Mission), equipping them in the CCM approach so they are able to work with their communities to respond to needs holistically. 322 trainee church leaders (92 women and 230 men) cumulatively have benefitted from this work over the past eight years (2016 to 2023).

## Outcomes achieved through Eagles' work core-funded by Malawi Support

Communities brought about transformation in their standard of living, health, education, relationships and in their environment. Eagles helped communities become self-reliant and resilient, able to identify their problems, find lasting solutions and take action for themselves.

### Improved relationships

Eagles helped communities become more inclusive of people facing stigma, such as those living with disabilities or with HIV/AIDS. They restored relationships by promoting safety and dignity, reducing harmful practices such as child marriage and domestic violence. In the face of cyclone Freddy's devastation, thanks to Eagles' training, leaders from different denominations and faiths came together to plan their response and pool their resources to repair houses.

In 2023, thanks to churches' safeguarding champions, trained by Eagles, police made four arrests in communities which formerly did not acknowledge that child abuse happened at all. For example, one pastor who spends his free time visiting churches and talking to them about how to keep their children safe, says: *"I will not let a case pass through my fingers again."*

### Improved standard of living

Communities improved the amount and nutritiousness of their food (photo right – improved harvests in Kamkwenu, central region). They harvested fish and honey, reared and ate livestock, and made sure even the most vulnerable people had enough to eat. Lucy says:

*"My household has changed a lot since Eagles' training. Before, I was very stressed due to the lack of things to feed my family. Now I am a happy person. I harvest a lot and am able to feed my family balanced food."*



### Improved environment

Trees planted by communities trained by Eagles, saved lives and crops in the wake of cyclone Freddy. Permaculture and homemade organic fertiliser has helped preserve soil fertility and improve crop production. Communities have developed plans to deal with climate shocks and used their training to support survivors from cyclone Freddy, providing emotional and spiritual support, as well as practical help.

### Improved health

Eagles helped communities prevent and manage diseases better by improving hygiene, nutrition and access to clean water and health services. Some carried out their own health surveys and used the data to prioritise actions. They created new handwashing facilities and safer places to dry kitchen utensils. They built toilets and raised people's awareness on how to protect their health. They protected people from malaria, planting fruit in areas of 'grey' (waste) water.

Churches also took care of people's mental health, providing counselling, prayer and practical support.

*"My mindset has completely changed. Before, I couldn't even think about the future. Now I can plan for the future of my family and my children. ... Now we are united with God and with each other."* (Charity)

### Improved education

Churches and communities, trained by Eagles, identified vulnerable children who needed additional support to go to school, providing them with uniforms and notebooks and paying their school funds. Vulnerable under-five children improved their safety by attending Community Based Childcare Centres.

### Improved resilience

Eagles' work helps local churches and communities take the initiative to solve their own problems, shifting mindsets from dependency to problem-solving. They learn to recognise and use locally available resources, whether material, financial or identifying skills. Eagles helps ensure the sustainability of the approach by supporting local churches to set up Social Action Committees (SACs) to oversee and monitor the work with communities. In 2023, 292 were active (60%) and 198 inactive (40%)

## G. Learning

Some of the key learning shared by Eagles staff in 2023 includes:

- Monitoring visits make people feel good – both the facilitator and the 'facilitatee' – and have a real impact. Visits show seriousness, love and hold people to account.
- Vision is so important: if people are clear about their vision, they work towards it and align all their activities to it. Vision helps to keep people committed.
- Transformation is a slow process in the community, and it can be frustrating. People do not leap into knowledge. It's important to encourage, practise patience and not get cross. People also learn from action and not just talking.
- When we train people, we have to leave room for their own talents and make sure our knowledge does not bury theirs – like a tree graft bringing together theirs with ours.
- Change of behaviour has to come from engaging heart, mind and spirit. Personal testimony can be useful to engage emotions – people don't change just because of knowledge. Stories of great success ('positive deviance') can be useful to learn what has made them better than others and take that learning to the rest of our work.
- It is important to showcase success –celebrating change, organising learning visits, and sharing ups and downs.
- You have to care about the one, as well as the strategic big picture
- Changing mindsets also comes by reflecting on the lies that we believe are a stumbling block – we need to map the internal journey people need to make in order to change.
- Stakeholder engagement is key: local communities, government and church. The church has a key role in catalysing and convening, which leads to others appreciating its role.
- Church Social Action Committees and their leadership are key to sustainability

## **Conclusion**

Eagles' CCM work in 2023 was overshadowed in many districts by the terrible impact of cyclone Freddy. The disaster highlighted the importance of preparing for climate shocks and strengthening community resilience. Despite the challenges, Eagles CCM work reached over 200,000 people through a variety of initiatives, prioritised and owned by the communities themselves. Churches and their communities brought about impressive levels of transformation, using their own resources. They achieved lasting change in relationships, standard of living, health, education, resilience and in the environment. Furthermore, the Eagles online CCM course helped extend Eagles' cost-effective and sustainable approach to other organisations and countries.



## **Approval of the trustees' report**

Malawi Support's 2023 Annual Report and independently examined Financial Statements were approved by the Board of Trustees on 14 October 2024.

A handwritten signature in black ink that reads "A. E. Haines".

Tony Haines  
Board Chair

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
MALAWI SUPPORT**



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Chartered Accountants &  
Financial Advisors

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## MALAWI SUPPORT

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The aim of the charity is to develop the capacity and skills of socially and economically disadvantaged communities in Malawi, in such a way that they are better able to identify and help meet their needs and participate more fully in society and, in particular, to support the charitable work of Eagles Relief and Development Programme. The activities of the charity are raising funds from UK supporters to send to Eagles Relief and Development Programme in Malawi, to be used in development projects across Malawi.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees are satisfied that appropriate controls are in place.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1115747

##### Principal address

Eden Cottage  
32 Corston Lane  
Corston  
Bath  
BA2 9AE

##### Trustees

A Haines  
D Haines  
B Stark  
R James  
C James  
N Kenneth

##### Independent Examiner

PG Owen Limited  
Chartered Accountants  
7 Northumberland Buildings  
Bath  
Avon  
BA1 2JB

Approved by order of the board of trustees on 14.10.24 and signed on its behalf by:



D Haines - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MALAWI SUPPORT

### Independent examiner's report to the trustees of Malawi Support

I report to the charity trustees on my examination of the accounts of Malawi Support (the Trust) for the year ended 31 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 Act and in carrying out my examination I have followed all 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 the Trust 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 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.



Robin N Browning BA(Hons) FCCA FCA FAIA BFP

PG Owen Limited  
Chartered Accountants  
7 Northumberland Buildings  
Bath  
Avon  
BA1 2JB

Date: .....14th October 2024.....

**MALAWI SUPPORT****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		73,103	120,577
Investment income	2	1,239	137
<b>Total</b>		<u>74,342</u>	<u>120,714</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	1,088	1,268
Other		109,648	73,568
<b>Total</b>		<u>110,736</u>	<u>74,836</u>
<b>NET INCOME/(EXPENDITURE)</b>		(36,394)	45,878
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		118,372	72,494
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>81,978</u>	<u>118,372</u>

The notes form part of these financial statements

**MALAWI SUPPORT**

**BALANCE SHEET  
31 DECEMBER 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	7	5,407	8,161
Cash at bank		77,221	110,831
		<u>82,628</u>	<u>118,992</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(650)	(620)
		<u>81,978</u>	<u>118,372</u>
<b>NET CURRENT ASSETS</b>		<u>81,978</u>	<u>118,372</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>81,978</u>	<u>118,372</u>
<b>NET ASSETS</b>		<u>81,978</u>	<u>118,372</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>81,978</u>	<u>118,372</u>
<b>TOTAL FUNDS</b>		<u>81,978</u>	<u>118,372</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14.10.24 and were signed on its behalf by:



.....  
D Haines - Trustee

## MALAWI SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	1,239	137

**MALAWI SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Support costs	844	985
	<u>844</u>	<u>985</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	120,577
Investment income	137
<b>Total</b>	<u>120,714</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,268
Other	73,568
<b>Total</b>	<u>74,836</u>
<b>NET INCOME</b>	45,878
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	72,494
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>118,372</u>

**MALAWI SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 January 2023 and 31 December 2023	447
<b>DEPRECIATION</b>	
At 1 January 2023 and 31 December 2023	447
<b>NET BOOK VALUE</b>	
At 31 December 2023	-
At 31 December 2022	-

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Prepayments and accrued income	5,407	8,161

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other creditors	650	620

**9. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	118,372	(36,394)	81,978
<b>TOTAL FUNDS</b>	118,372	(36,394)	81,978

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	74,342	(110,736)	(36,394)
<b>TOTAL FUNDS</b>	74,342	(110,736)	(36,394)

**MALAWI SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	72,494	45,878	118,372
<b>TOTAL FUNDS</b>	<u>72,494</u>	<u>45,878</u>	<u>118,372</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	120,714	(74,836)	45,878
<b>TOTAL FUNDS</b>	<u>120,714</u>	<u>(74,836)</u>	<u>45,878</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	72,494	9,484	81,978
<b>TOTAL FUNDS</b>	<u>72,494</u>	<u>9,484</u>	<u>81,978</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	195,056	(185,572)	9,484
<b>TOTAL FUNDS</b>	<u>195,056</u>	<u>(185,572)</u>	<u>9,484</u>

**MALAWI SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

## MALAWI SUPPORT

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	73,103	120,577
<b>Investment income</b>		
Deposit account interest	1,239	137
<b>Total incoming resources</b>	<u>74,342</u>	<u>120,714</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bank charges	244	283
<b>Other</b>		
Trustee monitoring and support	2,957	1,177
Website development	100	5,150
Training and advocacy (eLearning)	-	4,060
Volunteer expenditure	-	1,211
Grants to Malawi	106,591	61,970
	<u>109,648</u>	<u>73,568</u>
<b>Support costs</b>		
<b>Management</b>		
Fundraising and communication events	194	326
<b>Other</b>		
Depreciation of computer equipment	-	39
<b>Governance costs</b>		
Independent examiner's fees	650	620
<b>Total resources expended</b>	<u>110,736</u>	<u>74,836</u>
<b>Net (expenditure)/income</b>	<u>(36,394)</u>	<u>45,878</u>

This page does not form part of the statutory financial statements

**MALAWI SUPPORT**

England & Wales - Charity number 1115747

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# Accounts

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# Eagles

MALAWI SUPPORT



**MALAWI SUPPORT**  
**ANNUAL REPORT AND ACCOUNTS**  
**1 JANUARY - 31 DECEMBER 2022**

## **A. Charity Details**

**Name:** Malawi Support

**Charity No:** 1115747 - registered in England and Wales

**Address:** 32 Corston Lane, Corston, Bath BA2 9AE

**Contact email:** [cathyjrjames@icloud.com](mailto:cathyjrjames@icloud.com)

### **Trustees:**

Chair – Tony Haines

Treasurer – Diane Haines

Trustee – Rick James

Trustee – Beverly Stark

Trustee – Nelson Kenneth

Trustee – Cathy James

## **B. Charity Structure**

Malawi Support is a small charity, now governed by six trustees, after appointing a new member in November 2022 to provide additional financial expertise. Trustees are selected to contribute a range of skills, knowledge and experience that is needed to perform the charity's duties in administering grants to Eagles Relief and Development Programme in Malawi (Eagles) and in monitoring the work and use of the funds. Current trustees have skills in finance, international development, education, organisation development, strategy and communications.

Trustees hold at least two ordinary meetings a year. New trustees are appointed by a resolution at a special trustee meeting. The charity keeps records of appointments, contact details and resignations.

## **C. Malawi Support's Aim**

Malawi Support was established with the following object: to develop the capacity and skills of socially and economically disadvantaged communities in Malawi in such a way that they are better able to identify and help meet their needs and participate more fully in society; and in particular to support the charitable work of Eagles Relief and Development Programme.

## **D. Malawi Support 2022 expenditure**

Malawi Support's 2022 income was £120,714, an increase of 18% from the previous year. In addition, £72,494 was carried over from 2021. Its total expenditure amounted to £74,836. Malawi Support carried over £118,372 to 2023 to cover additional expenses needed for a new vehicle for Eagles Malawi and an emergency response fund.

In 2022, £61,970, 83% of Malawi Support's expenditure, went directly to Eagles' work in Malawi. 15% covered training and advocacy through the e-learning platform, charity monitoring and technical accompaniment and development of a new website and brand. Only 2% of expenditure went on administration and fundraising. The funding for Eagles included the Malawi Support annual commitment to the national church and community work, the Catalyse initiative supporting villages over three years and emergency response. Malawi Support intentionally covers core costs that are hard to fully meet through institutional donors.

## **E. Brief statement of the charity's policy on reserves**

The charity's policy is:

- to ensure that it can contribute to an annual agreed budget for Eagles national programme
- to retain enough surplus to use flexibly to respond to specific needs that arise, such as natural disasters and shortfalls in institutional funding
- to forecast giving for the next year, as far as feasible, to retain enough to support core commitments

## **F. Summary of the main activities in 2022**

### **Public benefit**

When planning our activities for the year, the Malawi Support trustees have considered the Charity Commission's guidance on public benefit and have ensured that the charity is compliant. Throughout its work, Malawi Support and Eagles ensure that projects reach those who are in need, regardless of their tribe, faith, ethnicity, gender or disability. It aims to mobilise churches to work with their local communities to identify and find solutions to their own needs, encouraging them to develop methods of doing things that will last and supporting them in appropriate ways that do not create dependency. Eagles trains churches and communities to work with local and national government as well as with non-government services.

### **Malawi Support activities**

#### **Management and roll-out of Eagles' online Church and Community Mobilisation (CCM) course**

Malawi Support continued to manage the follow-up to the online CCM course pilot on behalf of Eagles. At the request of the leader of Amaré Argentina (Mothers' Union) and the Primate of the Church of South America, we had the course translated into Spanish. Then, in coordination with Tearfund, we launched the Latin America pilot of the course in November 2022.

The screenshot displays a course interface. On the left, a sidebar titled 'Discipulado y Desarrollo Sostenible' contains a table of contents for 'Sección 1' (Introduction). The main content area shows the video 'Eagles: notre vision' with a play button overlay. The video title is '¿Quiénes somos?' and the video player includes 'Watch later' and 'Share' options. Below the video is a navigation bar with 'Previous' and 'Next' buttons, and a list of course sections: 1. Introducción, 2. ¿Quiénes somos?, 3., 4., 5., and 6.

Section	Content
1.1	Misión integral
1.2	El corazón de Dios por la justicia
1.3	El ministerio de Jesús a los que viven en la pobreza y la injusticia
1.4	A Quiénes somos llamados a alcanzar
1.5	Por qué las personas experimentan pobreza e injusticia
1.6	El llamado de la iglesia para abordar la pobreza y la injusticia

Malawi Support also met with organisations and people that had taken part in the 2021 pilot to help them think through and implement their plans for follow-up. As well as the Spanish translation and Latin America pilot launch, these included the following:

- Liebenzell Mission rolled out the course for 19 of their own missionaries and local partners, facilitated by Eagles and Malawi Support. They also planned to implement Church and Community Mobilisation as a subject in their Bible college.
- Tearfund also ran the course for its own staff and partners, as well as taking part in the Latin America pilot.
- Compassion International integrated CCM principles into a long-term project in Tanzania, bringing in people from the community, especially marginalised groups, as well as churches. They also began exploring how they could use CCM as an approach to work with non-Compassion partner churches.

#### Malawi Support monitoring, technical support and advocacy:

- a) Monitoring and support to Eagles' leadership: In January 2022, a Malawi Support trustee visited Eagles in response to an urgent plea from Eagles for help to meet a financial deficit for 2021. Trustees felt it was important to understand the causes of the deficit and address these, as well as helping Eagles meet the immediate need. The trustee assessment concluded that problems had arisen from external factors including COVID-19, the cost of living crisis and quality of other donor funding. It also suggested that internal budgeting, communication and governance involvement could be improved to prevent this kind of issue recurring. Malawi Support responded by:
- Sending an additional £15,000 to help cover the deficit
  - Lobbying Eagles' other donors for support, resulting in All We Can agreeing to cover the remaining part of the deficit
- b) Trustee meetings and events: During 2022, Malawi Support trustees met twice to review progress formally and also held calls with Eagles' leadership in Malawi. We also appointed a new trustee in November to provide additional financial management expertise. The new trustee designed an Excel Cashbook that is updated monthly to track the different funding sources and initiatives and enable us to analyse and forecast finances better. Malawi Support also held two parties, in February and July, to thank Bath-based supporters for their help and to share updates about the work. One trustee and a volunteer also facilitated an assembly for Kingswood School, Bath, receiving much positive feedback.
- c) Communications: Malawi Support produced three good quality newsletters in 2022. These covered Eagles' response to Tropical Storm Ana and their climate change prevention and mitigation work; creative ways that Eagles is helping people diversify livelihoods in response to environmental uncertainty; and Eagles' progress in embedding safeguarding and child protection in the work of churches and communities. Malawi Support also finalised a project with a communications partner to design a new logo and branding for Eagles and Malawi Support and to update the website. Eagles' adoption of the new brand was delayed by the need to get trustee approval for the new logo from the church governing body and Malawi Government. However, Malawi Support agreed the branding and logo for itself and launched the new website for UK and international supporters. This was very well received.

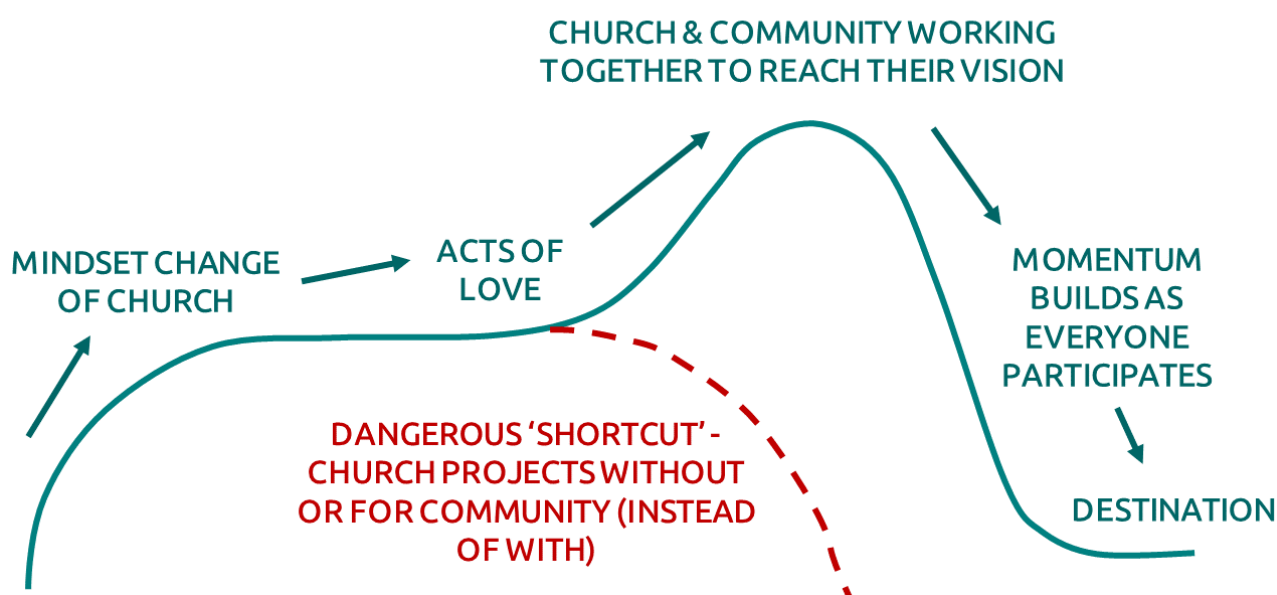
## Eagles activities 2023 core-funded by Malawi Support

Eagles Malawi reached 677,792 people in 2022 (61% female and 39% male). Malawi Support funds its core work of Church and Community Mobilisation. Eagles also carried out projects focused on climate change, food security, WASH (water, health, sanitation and hygiene).

### Church and Community Mobilisation (CCM)

In 2022, Eagles continued to work with local churches and communities, mobilising and empowering them to take responsibility for their own development and address social and economic challenges they face to achieve change. Communities brought about transformation in their standard of living, health, education, relationships and in their environment. Eagles helped communities become self-reliant and resilient, able to identify their problems, find lasting solutions and take action for themselves.

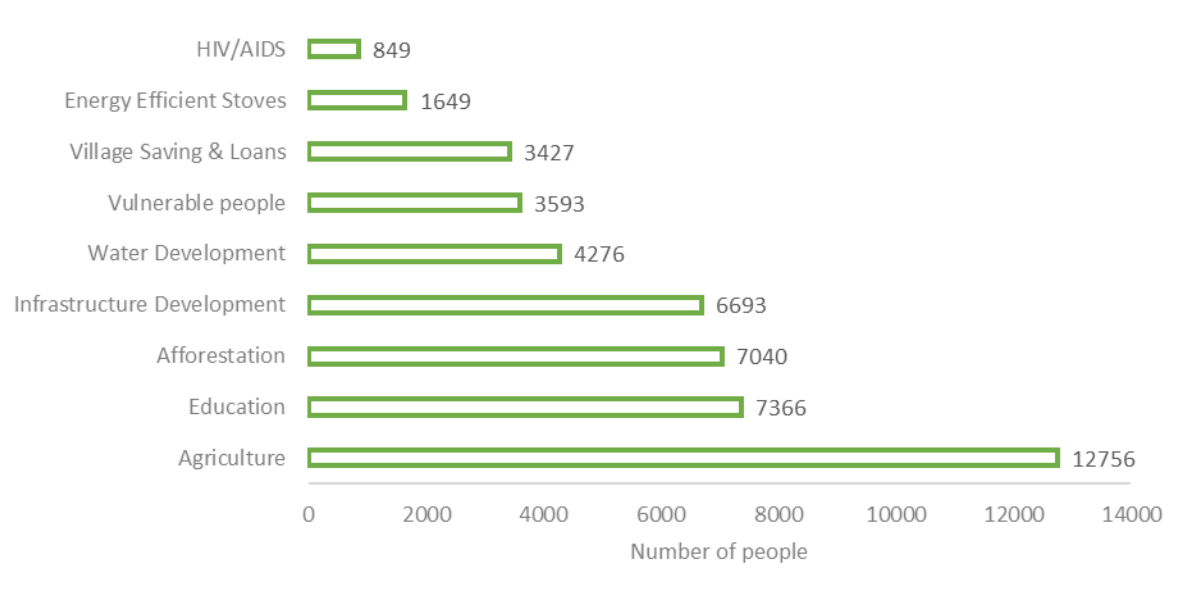
CCM involves three key stages: awakening and envisioning sessions for churches so they understand their responsibility to help those who are vulnerable and marginalised; community entry activities so church and community together identify and prioritise the changes they want to bring and how they will address them; and then church and community working together to achieve those changes, using their own resources and partnering with others. The diagram below shows that this produces sustainable and ongoing change, unlike more traditional approaches where the churches run projects for their communities.



Eagles CCM approach in 2022 helped a total of 191,880 people through 490 churches. 53% of the churches were part of Living Waters, Eagles' umbrella church, and 47% were from a range of other denominations. Eagles helps people of all faiths and none. Its CCM approach trains churches to work with community leaders and members of all faiths.

Through CCM, Eagles helped people across the whole country: 27% of the churches and their communities were in the northern region; 20% in the southern; and 53% in the Central.

Churches and communities carried out a range of activities, according to their local priorities. The chart below shows how many people benefitted from each of these activities.



### Training church leaders in CCM

In 2022, Eagles trained 60 student church leaders (26 women and 34 men) in the Bible School in 'God's heart for the poor', equipping them in the CCM approach so they are able to work with their communities to respond to needs holistically. 267 trainee leaders (80 women, 187 men) cumulatively have benefitted from this work over the past seven years (2016 to 2022).

## Outcomes achieved through Eagles' work core-funded by Malawi Support

### Improved relationships

Eagles helped communities become more inclusive of people facing stigma, such as those living with disabilities or with HIV/AIDS. They restored relationships by promoting safety and dignity, reducing harmful practices such as child marriage and domestic violence.

In 2022, Eagles continued to train churches and their communities in safeguarding. This has resulted in communities identifying safeguarding champions and taking action to report abuse and work with the Police to secure convictions. Nasoweka (photo right), a women's leader in Kachira, Central Malawi, said:

*"I am so happy to be part of this training. We have been ignorant about these things and have watched our children being abused without doing anything about it. Now we will teach our children to recognise, avoid and report any form of abuse. I will teach the entire church, so we protect our children."*



## Improved environment

Tropical Storm Ana, followed by Cyclone Gombe battered southern Malawi at the start of 2022, especially Chikwawa district (photo below). It took time for any aid to reach these areas, but local churches, trained by Eagles responded rapidly, even in the midst of their own needs. They identified the people who were most vulnerable and mobilised their communities to provide food, clothes and soap. City churches in Blantyre and Zomba also donated goods. Eagles also helped churches and communities work out what they could do in the medium and longer term. Some equipped vulnerable people with skills so they could start businesses. Others set up Self-Help Groups. Eagles also provided training in counselling to help people deal with the trauma.



As well as helping communities respond to disaster, Eagles works with them to prepare for, prevent and mitigate disasters. In 2022, communities planted over 40,000 trees and developed plans to deal with climate shocks. Other environmental activities included building 3,427 fuel-efficient stoves and making organic manure to fertilise their crops.

## Improved standard of living

Churches and communities worked together to improve their food security by diversifying crops, teaching people how to store their harvest to prevent loss and by promoting simple irrigation to enable people to grow food outside of the rainy season, mitigating climate shocks.

In 2022, 3,427 households took part in 237 Village Savings and Loans groups, where people came together each week to save their money and then could take out loans to help their families, rebuild houses or start up and strengthen small businesses.

CCM helps communities recognise the resources they have and builds their confidence in their creativity and problem-solving skills. Kamkwenu community in central Malawi, had set up a fish farm. In 2022, they decided to begin beekeeping as well (photo right) as another source of income and to discourage people from cutting down trees where they built the hives.



### Improved health

Eagles helped communities prevent and manage diseases better by improving hygiene, nutrition and access to clean water. For example, Kanyazuka church in Mzuzu, northern Malawi, taught people how to protect themselves from cholera and Chilowosi village lobbied local government for a bore hole to provide fresh water. Eagles also helped communities raise awareness of how to access local health service and lobby government for help in constructing clinics and shelters for patients' carers so that health care was more accessible.

### Improved education

Churches and communities trained by Eagles identified vulnerable children who needed additional support to go to school, providing them with uniforms and notebooks and paying their school funds. They also helped vulnerable under-five children improve their safety and learning by running Community Based Childcare Centres. In 2022, these CCM initiatives helped a total of 7,366 children in their education.

### Improved resilience

Eagles' work helps local churches and communities take the initiative to solve their own problems, recognising and strengthening their skills and speaking out and influencing others. Eagles helps ensure the sustainability of the approach by supporting local churches to set up Social Action Committees to oversee and monitor the work with communities. 2022 data shows that 468 out of the 475 that Eagles have helped set up are active (98%).

## **G. Learning and conclusion**

Eagles' CCM work in 2022 was effective in enabling churches to work with their communities to address their priority issues and help those who are most vulnerable. The action that these communities took using their own resources to address their problems enabled them to achieve changes in all planned outcome areas. The Eagles online CCM course helped extend Eagles' cost-effective and sustainable approach to other organisations and countries.

However, 2022 inflation meant that projected finances were insufficient to complete all planned activities and affected the quality of support and follow-up. Malawi Support and Eagles need to work with their other CCM funding partners to increase the amount and quality of funding, as well as to identify potential new funders. 2022 disasters also highlighted the ongoing trend of increasing climate shocks each year and the need to keep strengthening disaster mitigation and prevention in the work across all communities. The fragile context also underlines the importance of Eagles' emphasis on strengthening community resilience.

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
MALAWI SUPPORT**



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Chartered Accountants &  
Financial Advisors

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**MALAWI SUPPORT**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 9
<b>Detailed Statement of Financial Activities</b>	10

## **MALAWI SUPPORT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The aim of the charity is to develop the capacity and skills of socially and economically disadvantaged communities in Malawi, in such a way that they are better able to identify and help meet their needs and participate more fully in society and, in particular, to support the charitable work of Eagles Relief and Development Programme. The activities of the charity are raising funds from UK supporters to send to Eagles Relief and Development Programme in Malawi, to be used in development projects across Malawi.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees are satisfied that appropriate controls are in place.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1115747

##### **Principal address**

Eden Cottage  
32 Corston Lane  
Corston  
Bath  
BA2 9AE

##### **Trustees**

A Haines  
Mrs D Haines  
Mrs B Stark  
R James  
C James  
N Kenneth (appointed 8.11.22)

##### **Independent Examiner**

PG Owen Limited  
Chartered Accountants  
7 Northumberland Buildings  
Bath  
BA1 2JB

Approved by order of the board of trustees on 24.10.2023 and signed on its behalf by:



.....  
Mrs D Haines - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MALAWI SUPPORT**

**Independent examiner's report to the trustees of Malawi Support**

I report to the charity trustees on my examination of the accounts of Malawi Support (the Trust) for the year ended 31 December 2022.

**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 Act and in carrying out my examination I have followed all 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 the Trust 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 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.



Robin N Browning BA(Hons) FCCA FCA FAIA BFP

PG Owen Limited  
Chartered Accountants  
7 Northumberland Buildings  
Bath  
BA1 2JB

Date: ..... 24th October 2023

**MALAWI SUPPORT**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		120,577	102,478
Investment income	2	137	4
<b>Total</b>		<u>120,714</u>	<u>102,482</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	1,268	976
Other		73,568	74,864
<b>Total</b>		<u>74,836</u>	<u>75,840</u>
<b>NET INCOME</b>		45,878	26,642
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		72,494	45,852
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>118,372</u></u>	<u><u>72,494</u></u>

The notes form part of these financial statements

**MALAWI SUPPORT**

**BALANCE SHEET  
31 DECEMBER 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	-	39
<b>CURRENT ASSETS</b>			
Debtors	7	8,161	12,426
Cash at bank		110,831	60,619
		<u>118,992</u>	<u>73,045</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(620)	(590)
		<u>118,372</u>	<u>72,455</u>
<b>NET CURRENT ASSETS</b>			
		<u>118,372</u>	<u>72,494</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>118,372</u>	<u>72,494</u>
<b>NET ASSETS</b>			
		<u>118,372</u>	<u>72,494</u>
<b>FUNDS</b>	9		
Unrestricted funds		118,372	72,494
<b>TOTAL FUNDS</b>		<u>118,372</u>	<u>72,494</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24/10/2023 and were signed on its behalf by:

D. I. Haines  
D Haines - Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	137	4

**MALAWI SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Support costs	985	797
	<u>985</u>	<u>797</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	102,478
Investment income	4
<b>Total</b>	<u>102,482</u>
<b>EXPENDITURE ON</b>	
Raising funds	976
Other	74,864
<b>Total</b>	<u>75,840</u>
<b>NET INCOME</b>	26,642
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	45,852
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>72,494</u></u>

**MALAWI SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 January 2022 and 31 December 2022	447
<b>DEPRECIATION</b>	
At 1 January 2022	408
Charge for year	39
At 31 December 2022	447
<b>NET BOOK VALUE</b>	
At 31 December 2022	-
At 31 December 2021	39

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Prepayments and accrued income	8,161	12,426

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other creditors	620	590

**9. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	72,494	45,878	118,372
<b>TOTAL FUNDS</b>	72,494	45,878	118,372

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	120,714	(74,836)	45,878
<b>TOTAL FUNDS</b>	120,714	(74,836)	45,878

**MALAWI SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	45,852	26,642	72,494
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>45,852</u>	<u>26,642</u>	<u>72,494</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	102,482	(75,840)	26,642
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>102,482</u>	<u>(75,840)</u>	<u>26,642</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	45,852	72,520	118,372
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>45,852</u>	<u>72,520</u>	<u>118,372</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	223,196	(150,676)	72,520
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>223,196</u>	<u>(150,676)</u>	<u>72,520</u>

**MALAWI SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**MALAWI SUPPORT****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	120,577	102,478
<b>Investment income</b>		
Deposit account interest	137	4
<b>Total incoming resources</b>	<u>120,714</u>	<u>102,482</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bank charges	283	179
<b>Other</b>		
Trustee monitoring and support	1,177	-
Travel costs	-	4,000
Website development	5,150	1,071
Training and advocacy (eLearning)	4,060	-
Volunteer expenditure	1,211	-
Gifts and donations	61,970	69,793
	<u>73,568</u>	<u>74,864</u>
<b>Support costs</b>		
<b>Management</b>		
Printing and reproductions	-	189
Fundraising events	326	-
	<u>326</u>	<u>189</u>
<b>Other</b>		
Depreciation of computer equipment	39	20
<b>Governance costs</b>		
Independent examiner's fees	620	588
<b>Total resources expended</b>	<u>74,836</u>	<u>75,840</u>
<b>Net income</b>	<u><u>45,878</u></u>	<u><u>26,642</u></u>

This page does not form part of the statutory financial statements

**MALAWI SUPPORT**

England & Wales - Charity number 1115747

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# Accounts

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# Eagles

MALAWI SUPPORT



**MALAWI SUPPORT**  
**ANNUAL REPORT AND ACCOUNTS**  
**1 JANUARY - 31 DECEMBER 2021**

## **A. Charity Details**

**Name:** Malawi Support

**Charity No:** 1115747 - registered in England and Wales

**Address:** 32 Corston Lane, Corston, Bath BA2 9AE

**Contact email:** [tonyhaines47@gmail.com](mailto:tonyhaines47@gmail.com)

### **Trustees:**

Chair – Tony Haines

Treasurer – Diane Haines

Trustee – Rick James

Trustee – Beverly Stark

Trustee – Cathy James

## **B. Charity Structure**

Malawi Support is a small charity governed by five trustees. Trustees are selected to contribute a range of skills, knowledge and experience that is needed to perform the charity's duties in administering grants to Eagles Relief and Development Programme in Malawi (Eagles) and in monitoring the work and the use of the funds. Current trustees have skills in finance, international development, education, organisation development and communications.

Trustees hold at least two ordinary meetings a year. New trustees are appointed by a resolution at a special trustee meeting. The charity keeps records of appointments, contact details and resignations.

## **C. Malawi Support's Aim**

Malawi Support was established with the following object: to develop the capacity and skills of socially and economically disadvantaged communities in Malawi in such a way that they are better able to identify and help meet their needs and participate more fully in society; and in particular to support the charitable work of Eagles Relief and Development Programme.

## **D. Malawi Support 2021 expenditure**

Malawi Support's 2021 income was £102,482, an increase of 14% from the previous year, in addition to £45,852 carried over from 2020. Its total expenditure amounted to £75,840, enabling Malawi Support to carry over £72,494 to 2022.

In 2021 99% of Malawi Support's expenditure went directly to Eagles' work in Malawi. The remaining funds covered e-learning platform costs and bank charges. The funding for Eagles included the Malawi Support annual commitment to the national church and community work; the Catalyse initiative where individuals support 40 villages over three years; and the cost of an innovative rope pump irrigation project. Malawi Support intentionally uses its funding to cover core costs that are hard to fully meet through institutional donors. However, other funders have not done this, contributing to the shortfall Eagles experienced at the end of 2020. Malawi Support therefore gave an additional £15,000 to cover this shortfall and added £5000 to its annual budget to cover more administrative and support costs. It also helped Eagles lobby other funders to help with the shortfall and improve the quality of their funding.

## **E. Brief statement of the charity's policy on reserves**

The charity's policy is:

- to ensure that it can contribute to an annual agreed budget for Eagles national programme, recently increased to £45,000 a year
- to retain enough surplus to use flexibly to respond to specific needs that arise, such as natural disasters and shortfalls in institutional funding
- to forecast giving for the next year, as far as feasible, to retain enough to support core commitments

## **F. Summary of the main activities in 2021**

### **Public benefit**

When planning our activities for the year, the Malawi Support trustees have considered the Charity Commission's guidance on public benefit and have ensured that the charity is compliant. Throughout its work, Malawi Support and Eagles ensure that projects reach those who are in need, regardless of their tribe, faith, ethnicity, gender or disability. It aims to mobilise churches to work with their local communities to identify and find solutions to their own needs, encouraging them to develop methods of doing things that will last and supporting them in appropriate ways that do not create dependency. Eagles trains churches and communities to work with local and national government as well as with non-government services.

### **Malawi Support activities**

#### **Management and roll-out of Eagles' online Church and Community Mobilisation course**

Malawi Support facilitated the online CCM pilot course which ended in October 2021. Participants in the course carried out 'acts of love' after each session, even before working more strategically with their community. Below a participant, James, and his team visit a 24-year old young man with a disability, replacing the tyres on his broken wheelchair and helping his mother take forward her idea of selling tomatoes and cooking oil to cover their basic needs.



Other acts of love included:

- Conflict resolution in families
- Educating the community to avoid selling land for short-term gain
- Identifying those with disability and helping them access government grants
- Supporting youth struggling with alcohol and drugs
- Helping child-headed families
- Paying off a debt to release someone from jail
- Intervening in domestic abuse
- Visiting the elderly
- Linking cancer sufferer to health care and providing basic needs

A number of large international NGOs such as Tearfund, Compassion, Liebenzell Mission and Mothers Union took part, in addition to church leaders from Malawi. Their feedback included:

- *“It has been one of the most significant learning experiences of my life and is directly applicable to Compassion International’s ministry to release children from poverty.”*
- *“It has been a life transforming course that has brought about positive change in the church and community at large.”*

#### **Malawi Support monitoring, technical support and advocacy:**

a) Management and roll-out of Eagles eLearning ‘Church and Community Mobilisation’ (CCM)

Following the pilot, Tearfund agreed with Malawi Support and Eagles to run seven courses a year to roll it out across their staff. Liebenzell mission also launched a course for their partner churches and staff. Malawi Support contracted a communications partner to put together a video to advertise the course and created other publicity materials.

b) Monitoring and support to Eagles’ leadership: During 2021, Malawi Support trustees met twice to review progress and also held regular WhatsApp/Skype calls with Eagles’ leadership in Malawi, acting as a sounding board for the director and other management staff. In January 2021, two trustees also met with the Eagles Malawi board to strengthen understanding of the role that Malawi Support plays and to demonstrate the impact of Eagles’ work on the sector internationally. Trustees highlighted some strategic issues to the board that needs their serious consideration. These issues included:

- Priority for CCM: much of Eagles’ energies still focus on more traditional projects that are less sustainable and less cost-effective than CCM. The focus needs to move from measuring success through donor income to investing in the work that brings impact.
- Succession: much of the CCM work still depends on the faithful staff who have been with Eagles since the beginning. Although some progress has been made in raising up other CCM facilitators, there is need for greater understanding of CCM across all staff.
- Better quality funding: Eagles has an excellent reputation with international funders and needs to negotiate more strongly with them to ensure that they provide good funding that covers administrative and support costs as well as direct project costs.

c) Communications and advocacy support: Malawi Support continued to produce good quality newsletters, circulating three in 2021 updating supporters on the innovative rope pump irrigation project; the e-learning course; and Eagles’ work with churches and communities to

support those with disability to access education and health and to become more included in society (see front cover photo). Malawi Support also contracted a communications partner to begin work on updating the Malawi Support/ Eagles website, including a process to develop a new logo and branding guidelines. Trustees also advocated to local MPs to put pressure on the government to support the COVAX scheme more so people in Malawi and other developing countries could gain better access to COVID-19 vaccinations.

- d) Intern support for Eagles: Malawi Support oversaw the work of Steffie Kemp who managed and facilitated the e-learning course, after setting it up for Eagles the previous year. She did an immense amount of work in running the pilot course so effectively and helping participating agencies and individuals look at next steps to implement their learning and roll out the course. Another intern also played a key role in helping Eagles write up the rope pump irrigation project results and a newsletter sharing the learning and impact.
- e) Fundraising: Malawi Support continued to help Eagles secure more good quality funding, negotiating with All We Can to cover 50% of the eLearning platform costs, as well as to help fill the Eagles' 2020 budget shortfall. Malawi Support also facilitated the second disbursement from the Coles-Medlock Foundation for the rope pump project and carried out the reporting requirements. It continued to share information with UK individual and church supporters, including securing some donations from a high networth donor.

## **Eagles activities 2021 core-funded by Malawi Support**

### **Rope pump irrigation project**



Eagles piloted an innovative irrigation project that recognised the value and importance of local knowledge and took a much more participatory approach than others. The farmers took part in every stage of design, prototyping and implementation.

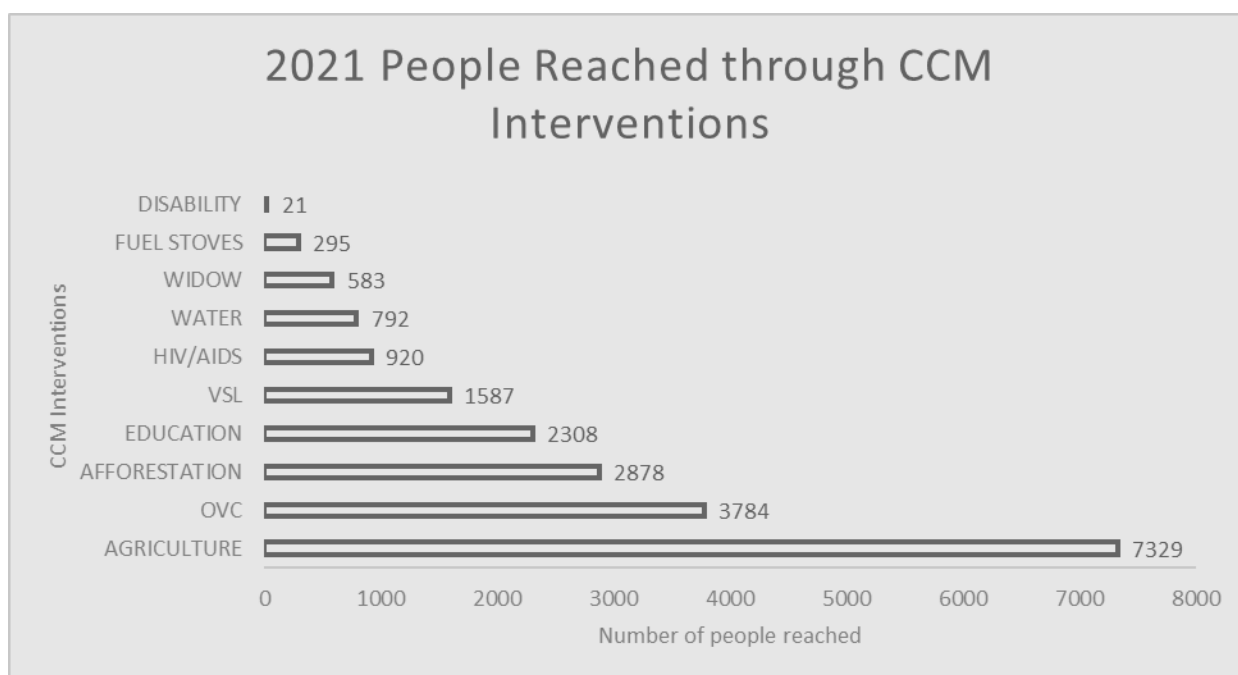
Findings of an evaluation in 2021 showed that the rope pumps work just as well as the more common treadle pumps, but are more sustainable and easier to use by those who are vulnerable. Some of the key lessons that emerged included:

- Participatory design works: farmers actively contributed to the design, improving its efficiency and demonstrating ownership, understanding and responsibility
- Rope pumps can be built using local materials: farmers sourced materials from their communities, avoiding creating dependency on outside sources
- Rope pumps have increased irrigation: they enabled farmers to cultivate larger areas of land efficiently and improved food security. The elderly, sick and those with disability were able to use them too

### Church and Community Mobilisation

In 2021, Eagles continued to work with local churches and communities, mobilising and empowering them to take responsibility for their own development and address social and economic challenges they face to achieve change. Communities brought about transformation in their standard of living, health, education, relationships and in their environment. Eagles helped communities become self-reliant and resilient, able to identify their problems, find lasting solutions and take action for themselves.

Eagles work in 2021 reached a total of 742,722 people. Out of these, 204,040 people were helped by the 525 local churches that Eagles mobilised – up by 36% from 2020. Of these churches, 377 (72%) were Living Waters and 148 were from a range of other denominations. Eagles trained these local churches to work with their communities, using their own resources to address their priority issues. Their work in 2021 reached people in these areas:



### Training church leaders in CCM

Eagles also trained a further 31 church leaders (6 women and 25 men) in the Bible School in 'God's heart for the poor', equipping them in the Church and Community Mobilisation approach so they are able to work with their communities to respond to needs holistically. 205 trainee leaders (54 women, 151 men) cumulatively have benefitted from this work over the past six years (2016 to 2021).

## Outcomes achieved through Eagles' work core-funded by Malawi Support

### Improved standard of living

In 2021, Eagles helped over 7000 people improve their food security and nutrition through better seed varieties, irrigation support, fish farming, livestock rearing, permaculture and food gardens. Local Village, Savings and Loans groups enabled 1,587 people to save money and take out loans for small business to generate more income for their families.

### Improved health

1,800 families accessed clean water through the church and community activities and raised awareness about how to use waste water from the bore holes to reduce malaria, as well as planting lemon grass. Communities also improved hygiene by constructing toilets.

### Improved education

Communities helped 2,308 children improve their safety and learning by running Community Based Childcare Centres for the under-fives and by helping primary age children with materials. They also helped a further 3,784 orphans and vulnerable children with uniforms and notebooks so they could go to school (see photo right of a young woman, Memory, who looks after all her younger siblings, including a sister with disability – the local church has supported the family with coaching, visits and income generation).



### Improved relationships

Churches and communities cared for 920 people living with HIV/AIDS and supported 583 widows. They helped these groups and other vulnerable people such as those with disability become more included in society, restoring relationships and promoting their safety. Eagles has trained church and community leaders in safeguarding, leading to communities reporting abuse cases to government authorities and protecting children at risk.

### Improved environment

Eagles helped 7,094 people from local communities respond to climate change through prevention and mitigation. They protected trees by building fuel efficient stoves and planted 104,145 trees in 2021. They helped people diversify crops to withstand floods and drought. Communities put in place plans to deal with climate shocks.

### Improved resilience

Eagles' work helps local churches and communities take the initiative to solve their own problems, recognising and strengthening their skills and speaking out and influencing others. Eagles helps ensure the sustainability of the approach by supporting local churches to set up Social Action Committees. These committees are then responsible for overseeing and supporting the work with communities. In 2021, 436 churches had these committees and 366 were active (84%). Eagles will continue to work with the inactive ones and those without one to set up their own committees.

### **G. Conclusion**

Eagles' work in 2021, supported by Malawi Support and other donors, was effective in reaching more churches and communities. The action that these communities took using their own resources to address their problems enabled them to achieve changes in all planned outcome areas. The Eagles online CCM course helped extend Eagles' cost-effective and sustainable approach to other organisations and countries.

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
MALAWI SUPPORT**



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Chartered Accountants &  
Financial Advisors

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## MALAWI SUPPORT

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The aim of the charity is to develop the capacity and skills of socially and economically disadvantaged communities in Malawi, in such a way that they are better able to identify and help meet their needs and participate more fully in society and, in particular, to support the charitable work of Eagles Relief and Development Programme. The activities of the charity are raising funds from UK supporters to send to Eagles Relief and Development Programme in Malawi, to be used in development projects across Malawi.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees are satisfied that appropriate controls are in place.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1115747

##### Principal address

Eden Cottage  
32 Corston Lane  
Corston  
Bath  
BA2 9AE

##### Trustees

A Haines  
Mrs D Haines  
Mrs B Stark  
R James  
C James

##### Independent Examiner

PG Owen Limited  
Chartered Accountants  
7 Northumberland Buildings  
Bath  
BA1 2JB

Approved by order of the board of trustees on 29.8.22 and signed on its behalf by:

D.I. Haines  
Mrs D Haines - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MALAWI SUPPORT**

**Independent examiner's report to the trustees of Malawi Support**

I report to the charity trustees on my examination of the accounts of Malawi Support (the Trust) for the year ended 31 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 Act and in carrying out my examination I have followed all 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 the Trust 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 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.



Robin N Browning BA(Hons) FCCA FCA FAIA BFP  
PG Owen Limited  
Chartered Accountants  
7 Northumberland Buildings  
Bath  
BA1 2JB

Date: 22/8/2022

**MALAWI SUPPORT**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		102,478	71,926
Investment income	2	4	21
<b>Total</b>		<u>102,482</u>	<u>71,947</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	976	198
Other		74,864	43,055
<b>Total</b>		<u>75,840</u>	<u>43,253</u>
<b>NET INCOME</b>		<u>26,642</u>	<u>28,694</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		45,852	17,158
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>72,494</u>	<u>45,852</u>

The notes form part of these financial statements

**MALAWI SUPPORT**

**BALANCE SHEET  
31 DECEMBER 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	39	59
<b>CURRENT ASSETS</b>			
Debtors	7	12,426	7,500
Cash at bank		60,619	38,853
		<u>73,045</u>	<u>46,353</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(590)	(560)
		<u>72,455</u>	<u>45,793</u>
<b>NET CURRENT ASSETS</b>			
		<u>72,494</u>	<u>45,852</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>72,494</u>	<u>45,852</u>
<b>NET ASSETS</b>			
		<u>72,494</u>	<u>45,852</u>
<b>FUNDS</b>	9		
Unrestricted funds		72,494	45,852
<b>TOTAL FUNDS</b>		<u>72,494</u>	<u>45,852</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 August 2022 and were signed on its behalf by:

D.I. Haines

D Haines - Trustee

## MALAWI SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	4	21

MALAWI SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

3. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Support costs	797	-

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	71,926
Investment income	21
<b>Total</b>	<b>71,947</b>
<b>EXPENDITURE ON</b>	
Raising funds	198
Other	43,055
<b>Total</b>	<b>43,253</b>
<b>NET INCOME</b>	<b>28,694</b>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<b>17,158</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>45,852</b>

**MALAWI SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	447
<b>DEPRECIATION</b>	
At 1 January 2021	388
Charge for year	20
At 31 December 2021	408
<b>NET BOOK VALUE</b>	
At 31 December 2021	39
At 31 December 2020	59

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Prepayments and accrued income	12,426	7,500

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors	590	560

**9. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	45,852	26,642	72,494
<b>TOTAL FUNDS</b>	45,852	26,642	72,494

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	102,482	(75,840)	26,642
<b>TOTAL FUNDS</b>	102,482	(75,840)	26,642

MALAWI SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	17,158	28,694	45,852
<b>TOTAL FUNDS</b>	<u>17,158</u>	<u>28,694</u>	<u>45,852</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,947	(43,253)	28,694
<b>TOTAL FUNDS</b>	<u>71,947</u>	<u>(43,253)</u>	<u>28,694</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	17,158	55,336	72,494
<b>TOTAL FUNDS</b>	<u>17,158</u>	<u>55,336</u>	<u>72,494</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	174,429	(119,093)	55,336
<b>TOTAL FUNDS</b>	<u>174,429</u>	<u>(119,093)</u>	<u>55,336</u>

**MALAWI SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**MALAWI SUPPORT**

England & Wales - Charity number 1115747

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# Accounts

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# eagles

Malawi Support helping communities in Malawi



Churches and communities trained by Eagles responded in practical and creative ways, making soap and volunteering to clean at local hospitals to free up the medical staff.

## MALAWI SUPPORT ANNUAL REPORT AND ACCOUNTS 1 JANUARY - 31 DECEMBER 2020

## **A. Charity Details**

**Name:** Malawi Support

**Charity No:** 1115747 - registered in England and Wales

**Address:** 32 Corston Lane, Corston, Bath BA2 9AE

**Contact email:** [tonyhaines47@gmail.com](mailto:tonyhaines47@gmail.com)

### **Trustees:**

Chair – Tony Haines

Treasurer – Diane Haines

Trustee – Rick James

Trustee – Beverly Stark

Trustee – Cathy James

## **B. Charity Structure**

Malawi Support is a small charity governed by five trustees. Trustees are selected to contribute a range of skills, knowledge and experience that is needed to perform the charity's duties in administering grants to Eagles Relief and Development Programme in Malawi (Eagles) and in monitoring the work and the use of the funds. Current trustees have skills in finance, international development, education, organisation development and communications.

Trustees hold at least two ordinary meetings a year. New trustees are appointed by a resolution at a special trustee meeting. The charity keeps records of appointments, contact details and resignations.

## **C. Malawi Support's Aim**

Malawi Support was established with the following object: to develop the capacity and skills of socially and economically disadvantaged communities in Malawi in such a way that they are better able to identify and help meet their needs and participate more fully in society; and in particular to support the charitable work of Eagles Relief and Development Programme.

## **D. Malawi Support 2020 expenditure**

Malawi Support raised £71,947 for Eagles' work in 2020, in addition to £17,158 carried over from 2019. 2020 total expenditure amounted to £43,253, enabling Malawi Support to carry over £45,852 to 2021.

In 2020 97% of Malawi Support's expenditure went directly to Eagles' work in Malawi. The remaining funds covered audit fees, website costs, and printing expenses. The funding that went to Eagles included the Malawi Support annual commitment of £40,000 to support the national church and community work against an agreed budget. Trustees send this in two annual instalments in January and June each year to help Eagles manage cash flow, especially early in the year, when institutional donor funds are often delayed. Malawi Support intentionally uses its funding to cover core costs that are hard to fully meet through institutional donors and Eagles' highly effective national church and community mobilisation programme.

## **E. Brief statement of the charity's policy on reserves**

The charity's policy is:

- to ensure that it can contribute to an annual agreed budget for Eagles national programme, currently set at £40,000 a year
- to retain enough surplus to use flexibly to respond to specific needs that arise, such as natural disasters and shortfalls in institutional funding

- to forecast giving for the next year as far as feasible to retain enough to support core commitments

## **E. Summary of the main activities in 2020**

### **Public benefit**

When planning our activities for the year, the Malawi Support trustees have considered the Charity Commission's guidance on public benefit and have ensured that the charity is compliant. Throughout its work, Malawi Support and Eagles ensure that projects reach those who are in need, regardless of their tribe, faith, ethnicity, gender or disability. It aims to mobilise churches to work with their local communities to identify and find solutions to their own needs, encouraging them to develop methods of doing things that will last and supporting them in appropriate ways that do not create dependency. Eagles trains churches and communities to work with local and national government as well as with non-government services.

### **Malawi Support activities**

#### **Malawi Support monitoring, technical support and advocacy:**

- a) Creation of two seven-month eLearning courses.** Malawi Support has helped Eagles turn their Church and Community Mobilisation curriculum (developed for and used by the Living Waters Church Bible School training for church leaders) into two seven-month online training courses with videos, reflective exercises and optional monthly peer learning webinars. A number of large international NGOs such as Tearfund, Compassion, Mothers Union and World Vision International have expressed their desire to take part in the pilot process (scheduled for 2021) with a view to rolling it out to their partners and staff globally. This would be an amazing example of 'Northern' international agencies genuinely seeking to learn from African partners. Malawi Support raised money to cover the filming costs from All We Can.
- b) Influencing practices of UK and international agencies.** The 2019 cost-effectiveness research on Eagles' Church and Community Mobilisation work was published as [Sustainable value for money – a glimpse of the holy grail?](#) in *Development in Practice*, the foremost academic journal for international development in May 2020. In addition, Malawi Support presented the findings at the 2020 USAID [Evidence Summit on Strategic Religious Engagement](#) in October 2020. In the closing remarks of the whole conference, the main convenors highlighted: *"We heard the example from Steffie Kemp [Malawi Support] about the evidence to show what strategic religious engagement can achieve"*. Afterwards they emailed: *"Steffie's presentation was superb - a proper evidential comparison at last!"*
- c) Monitoring and support to Eagles' leadership:** During 2020, Malawi Support trustees held regular WhatsApp/Skype calls with Eagles' leadership in Malawi, acting as a sounding board for the director and other management staff. The planned visit in April 2020 had to be postponed due to COVID-19, but managed to take place in December 2020. During this time, two Malawi Support trustees had several meetings with Eagles leadership and staff. They also planned a meeting with the Eagles Malawi board for January 2021.
- d) Fundraising advice:** Malawi Support has provided technical support to Eagles in their funding proposals, such as Global Giving, Government of Malawi Department of Environment, and the European Union.

## Fundraising

- a) **Catalyse initiative successfully established.** Malawi Support designed with Eagles a new fundraising initiative called Catalyse, whereby individuals, churches or groups commit to giving £40 a month over three years to catalyse the transformation of a whole village. This initiative support 40 villages through the three-year CCM process, enabling them to have the training, skills and mindset change needed to continue their own development sustainably.
- b) **Carbon offset scheme:** Malawi Support updated the carbon offset webpage, although income from this initiative in 2020 was stopped due to COVID-19 travel restrictions.
- c) **Innovative public fundraising:** Two supporters raised over £1000 from marathon piano-playing and plank exercises.
- d) **Government funding:** We failed again with our second attempt to raise money through the DFID Small Charities Fund.

## Communications and awareness-raising

- a) **Newsletters and website:** In 2020, Malawi Support produced and distributed to supporters three 'Connecting Lives' newsletters: one focused on long-term change, including the cost-effectiveness research results; one on Eagles' response to the Covid-19 crisis; and the other on supporting communities to prepare for and respond to disasters and combat climate change. Trustee also sent supporters other email news and led an update of the Eagles website.
- b) **Wider reach:** Eagles stories and videos produced and compiled by Malawi Support have been used by Tearfund in the UK and USA to show supporters what Church and Community Mobilisation looks like in practice and to demonstrate the effectiveness of this kind of approach.
- c) **Virtual connections:** In July 2020 the Eagles Director recorded a Zoom interview that was shown during an online church service at All Saints Church in Bath.

## Malawi Support governance

- a) In 2020, trustees held two face-to-face Trustee meetings due to the COVID-19 lockdown. In addition, trustees maintained regular email communications and organised update calls.
- b) Malawi Support developed and approved key policies in 2020, including:
  - Financial Management
  - Conflict of interest
  - Anti-bribery and corruption
  - Safeguarding: affecting children, vulnerable adults and employees.
  - Whistle-blowing
  - Risk management
  - Data handling
  - Appointment of Trustees
  - Communication with supporters
  - Climate offset
- c) Trustees also strengthened internal controls, such as bank reconciliations and monthly cash flow projections.
- d) Trustees investigated setting up a sister charity, Malawi Support in the USA, and while the registration did not appear too complicated, there was not enough commitment from US-based potential trustees to make it viable at this time.

## Eagles activities 2020 core-funded by Malawi Support

In 2020, Eagles continued to pursue its vision of helping communities become self-reliant and resilient, able to identify their problems, find lasting solutions, take action and attain improved living standards for their households and communities. To accomplish this, Eagles continued to work with local churches and communities, mobilising and empowering them to take responsibility for their own development and address social and economic challenges they face, such as in food and nutrition security, economic empowerment, environmental management, public health, gender-based violence and other support for vulnerable people.

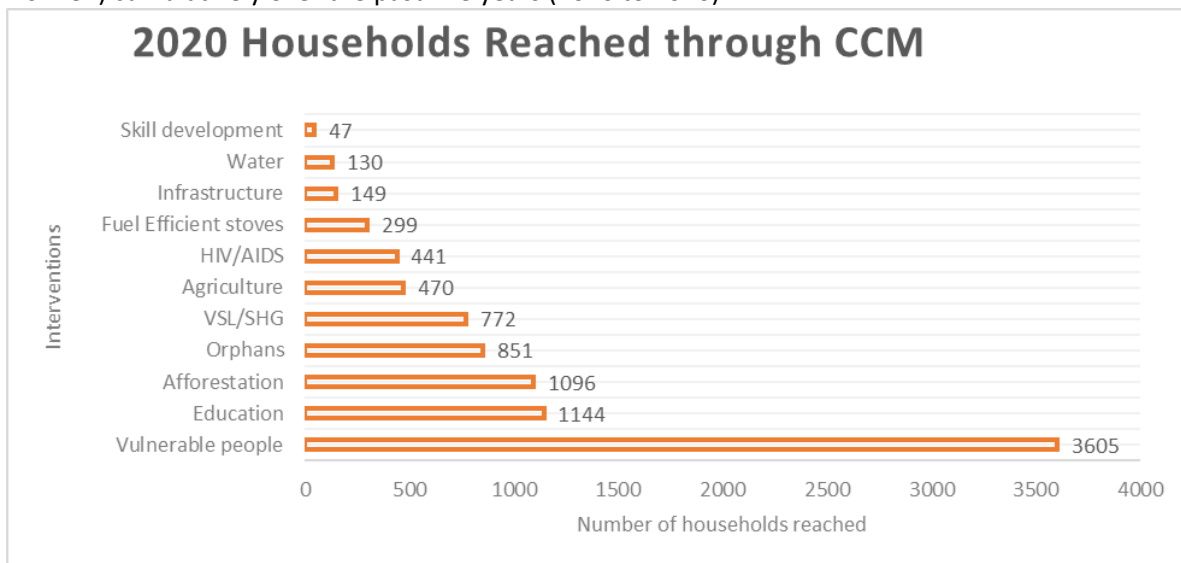
Eagles work in 2020 reached 377,790 people by mobilising 387 local churches (194 were Living Waters Church and 193 were non-Living Waters churches). Eagles helped these churches set up 254 Social Action Committees (SAC) to oversee work with the communities and to ensure it is owned and sustained by their members: 224 SACs are active while 30 SACs need revitalising.

The mobilised churches have worked together with their communities to address the following issues:

- Skills development
- Access to clean and safe water
- Community Infrastructure
- Fuel Efficient Stoves
- HIV/AIDS
- Agriculture
- Village savings and loans/self-help groups
- Orphans and Vulnerable Children
- Afforestation
- Education
- Care for the Vulnerable

The graph below shows the number of households working in these areas of need:

Eagles continued training church leaders in the Bible School in ‘God’s heart for the poor’ so they are equipped in the Church and Community Mobilisation approach and able to respond to needs holistically. 32 student church leaders (10 women, 23 men) benefitted in 2020) and 174 (48 women, 126 men) cumulatively over the past five years (2016 to 2020).



In thematic terms, Eagles CCM achievements include:

*Climate Change and Disaster Risk Management*

Eagles helped communities improve their livelihoods and recover more quickly from floods, supporting them to prepare for and mitigate the impact of climate change and facilitating the planting of 79,473 trees in 2020.

*Food, nutrition and economic security*

Eagles' work with vulnerable communities has improved food, nutrition and economic security for at least 6,210 people. 2,350 people improved their agricultural and livestock practices. 3,860 people took part in income generating activities as a result of taking part in village savings and loan/ self-help groups. 235 people learned vocational skills such as tailoring and bricklaying.

*Community health and Covid-19 prevention*

Eagles reached over 1.5 million people with COVID-19 preventative messages through church sermons, radio programmes, posters and mobile van outreaches. It distributed materials such as buckets (including with taps), personal protective wear, chlorine, soap and hand sanitiser) to enable people to keep safe. The radio programmes reached 1,350,000 people via three radio stations. In addition, Eagles helped 2,055 people affected by HIV & AIDS access shelter and food. It supported 4,255 orphans with learning materials, school fees and clothes. It enabled 650 people to access portable water by rehabilitating water points and supplying chlorine.

*Vulnerable groups*

The 387 churches that Eagles mobilised in 2020 have supported 45,020 particularly vulnerable people. These included 4,355 orphans and 2,205 people living with HIV and AIDS. The churches are helping 5,720 vulnerable children to access education in primary and secondary schools. They are also supporting 3,605 poor households, reaching 18,025 people. They have helped 745 people improve their houses and supported 1,497 people to use fuel-efficient stoves that protect the environment.

However, COVID-19 has made 2020 an especially difficult year and led to decline in the number of churches involved in social action both because of economic difficulties and reduced gatherings. Many churches suspended activities, including home visits and community social action work.

With the continued threat of COVID-19 beyond 2020, Eagles needs to help local churches work with their local communities to increase awareness of Covid-19, dispel harmful myths and improve community sanitation and hygiene practices. The local church remains the best placed agent for sustainable community transformation.

**F. Conclusion**

Eagles' work enables communities to manage their own lives not only in the present but to develop the skills to solve problems that arise in the future. Its foundation is in training churches in how to work with their communities on shared priorities – and not merely provide services to them. Eagles therefore constantly envisions churches, inspiring leaders and congregations to understand their mandate for justice and how to be effective in bringing long-term change. This makes the work sustainable and cost-effective.

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
MALAWI SUPPORT**

## **MALAWI SUPPORT**

### **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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<b>Notes to the Financial Statements</b>	5 to 8

**MALAWI SUPPORT**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The aim of the charity is to develop the capacity and skills of socially and economically disadvantaged communities in Malawi, in such a way that they are better able to identify and help meet their needs and participate more fully in society and, in particular, to support the charitable work of Eagles Relief and Development Programme. The activities of the charity are raising funds from UK supporters to send to Eagles Relief and Development Programme in Malawi, to be used in development projects across Malawi.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees are satisfied that appropriate controls are in place.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1115747

**Principal address**

Eden Cottage  
32 Corston Lane  
Corston  
Bath  
BA2 9AE

**Trustees**

A Haines  
Mrs D Haines  
Mrs B Stark  
R James  
C James

**Independent Examiner**

PG Owen Limited  
Chartered Accountants  
7 Northumberland Buildings  
Bath  
BA1 2JB

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs D Haines - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MALAWI SUPPORT**

**Independent examiner's report to the trustees of Malawi Support**

I report to the charity trustees on my examination of the accounts of Malawi Support (the Trust) for the year ended 31 December 2020.

**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 Act and in carrying out my examination I have followed all 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 the Trust 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 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.

Robin N Browning BA(Hons) FCCA FCA FAIA BFP  
PG Owen Limited  
Chartered Accountants  
7 Northumberland Buildings  
Bath  
BA1 2JB

Date: .....

**MALAWI SUPPORT**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		71,926	75,972
Investment income	2	21	54
<b>Total</b>		<u>71,947</u>	<u>76,026</u>
<b>EXPENDITURE ON</b>			
Raising funds		198	240
Other		43,055	85,385
<b>Total</b>		<u>43,253</u>	<u>85,625</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>28,694</u>	<u>(9,599)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		17,158	26,757
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>45,852</u></u>	<u><u>17,158</u></u>

The notes form part of these financial statements

**MALAWI SUPPORT**

**BALANCE SHEET  
31 DECEMBER 2020**

		2020 Unrestricted fund £	2019 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	59	89
<b>CURRENT ASSETS</b>			
Debtors	6	7,500	5,963
Cash at bank		38,853	11,636
		<u>46,353</u>	<u>17,599</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(560)	(530)
		<u>45,793</u>	<u>17,069</u>
<b>NET CURRENT ASSETS</b>			
		<u>45,852</u>	<u>17,158</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>45,852</u>	<u>17,158</u>
<b>NET ASSETS</b>		<u>45,852</u>	<u>17,158</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>45,852</u>	<u>17,158</u>
<b>TOTAL FUNDS</b>		<u>45,852</u>	<u>17,158</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
D Haines - Trustee

## MALAWI SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	21	54

## MALAWI SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	75,972
Investment income	54
<b>Total</b>	<u>76,026</u>
<b>EXPENDITURE ON</b>	
Raising funds	240
Other	85,385
<b>Total</b>	<u>85,625</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(9,599)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	26,757
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>17,158</u></u>

#### 5. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 January 2020 and 31 December 2020	447
<b>DEPRECIATION</b>	
At 1 January 2020	358
Charge for year	30
At 31 December 2020	<u>388</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>59</u>
At 31 December 2019	<u><u>89</u></u>

**MALAWI SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Prepayments and accrued income	<u>7,500</u>	<u>5,963</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other creditors	<u>560</u>	<u>530</u>

**8. MOVEMENT IN FUNDS**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	17,158	28,694	45,852
	<u>17,158</u>	<u>28,694</u>	<u>45,852</u>
<b>TOTAL FUNDS</b>	<u>17,158</u>	<u>28,694</u>	<u>45,852</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	71,947	(43,253)	28,694
	<u>71,947</u>	<u>(43,253)</u>	<u>28,694</u>
<b>TOTAL FUNDS</b>	<u>71,947</u>	<u>(43,253)</u>	<u>28,694</u>

**Comparatives for movement in funds**

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	26,757	(9,599)	17,158
	<u>26,757</u>	<u>(9,599)</u>	<u>17,158</u>
<b>TOTAL FUNDS</b>	<u>26,757</u>	<u>(9,599)</u>	<u>17,158</u>

## MALAWI SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

#### 8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	76,026	(85,625)	(9,599)
	<u>76,026</u>	<u>(85,625)</u>	<u>(9,599)</u>
<b>TOTAL FUNDS</b>	<u>76,026</u>	<u>(85,625)</u>	<u>(9,599)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	26,757	19,095	45,852
	<u>26,757</u>	<u>19,095</u>	<u>45,852</u>
<b>TOTAL FUNDS</b>	<u>26,757</u>	<u>19,095</u>	<u>45,852</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	147,973	(128,878)	19,095
	<u>147,973</u>	<u>(128,878)</u>	<u>19,095</u>
<b>TOTAL FUNDS</b>	<u>147,973</u>	<u>(128,878)</u>	<u>19,095</u>

#### 9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.