

# FRIENDS OF MANGOCHI ORPHANS EDUCATION

England & Wales · Charity number 1137984

## Details

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**Other names** FOMOE

**Status** Registered

**Legal form** Trust

**Registered** 2010-09-14

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

## Contact

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**Address** 63 Spirit Quay  
London  
E1W 2UT

**Phone** 07552 233001

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

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

## Activities

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**Objects:** TO ADVANCE THE EDUCATION RELIEVE POVERTY AND SICKNESS AND ENHANCE THE PRESERVATION AND PROTECTION OF GOOD HEALTH OF CHILDREN IN MALAWI WHO ARE ORPHANED, IN PARTICULAR BUT NOT EXCLUSIVELY BY HELPING TO FUND A SCHOOL KNOWN AS MANGOCHI ORPHANS EDUCATION AND TRAINING.

**Activities:** FOMOE assists orphans in Malawi ? especially MOET primary school near Mangochi and finds sponsors for secondary school children. Class sizes are 30 or less and a meal is provided daily. Emphasis is on self reliance with computer studies, cooking, carpentry, tinsmith, tailoring and organic and medicinal gardening. MOET works with local communities on sustainable gardening and tree planting.

## Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Overseas Aid/famine Relief
- **Who:** Children/young People, 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 | £58,080 | £53,602     | -      | -         |
| 2023-12-31 | £53,355 | £56,578     | -      | -         |
| 2022-12-31 | £47,267 | £43,859     | -      | -         |
| 2021-12-31 | £46,016 | £49,257     | -      | -         |
| 2020-12-31 | £48,173 | £50,801     | -      | -         |

## Trustees

| Name                          | Role  | Appointed  |
|-------------------------------|-------|------------|
| Maria Jose Dieguez Rodriguez  | Chair | 2018-04-21 |
| Amy Warner                    |       | 2019-04-21 |
| James Julian Carkeet Brittain |       | 2017-03-05 |
| Johannes Thomas Lau           |       | 2018-12-08 |

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# Accounts

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**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

**From 1/1/2024**  
**Period end date**

**Period start date To 31/12/2024**

**Charity name: Friends of Mangochi Orphans Education (FOMOE)**

**Charity registration number: 1137984**

## Objectives and Activities

|                                                                                                                                                                      | SORP reference     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document                                                                                          | Para 1.17          | To advance the education, relieve poverty and sickness and enhance the preservation and protection of good health of vulnerable and orphaned children in Malawi; in particular by helping to fund a school known as Mangochi Orphans Education and Training.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <p>FOMOE's focus continues to be raising funds for MOET school – a primary school for orphan children supporting the communities in the Mangochi district in Malawi.</p> <p>FOMOE finds sponsors for MOET students with the necessary grades to attend secondary school and seeks funding for exceptional pupils to go into tertiary education.</p> <p>At MOET, class sizes are small to minimize teacher-to-pupil ratio, enhance focused learning, children participation and teachers' general assessment on lessons taught. Meetings are often held with guardians regarding the children's progress. Porridge is provided every day at break time as the children are from extremely poor backgrounds, this may be their only meal.</p> <p>In their last year (Standard 8) children board at MOET school to focus on their studies. A boarding house was built to</p> |

|                                                                                                                              |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                              |           | <p>accommodate them with the support of FOMOE.</p> <p>The school also strives to anticipate hunger problems by building food reserves and will provide extra meals to children during famine crises.</p> <p>During dire famine it also helps in local communities with food aid.</p> <p>Life skills – eg computer studies, cooking, carpentry, tinsmith, tailoring, sewing and building to encourage self-reliance when they leave school especially for those not going to secondary school.</p> <p>Sustainable organic, permaculture, tree planting and medicinal gardening to promote food self-sufficiency, improve diet and use of medicinal plants.</p> <p>In season produce from garden and kitchen sold locally and at a roadside stall.</p> <p>ANAMED – Action for Natural Medicine – using plants for natural medicines.</p> <p>Irrigation project to extend crop seasons and fishponds to help diet and sell locally.</p> <p>HIV/AIDS (EDZI TOTO program) and Malaria awareness programmes covering all aspects including diet and health.</p> <p>Sports promoting team activities – football, netball and basketball with matches against other schools.</p> <p>Village outreach project – trained staff from MOET school work with local village committees and schools to promote sustainable organic and permaculture techniques to grow food, shelter and medicinal plants.</p> |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | <p><b>All trustees have read the guidance issued by the Charities Commission on Public Benefit.</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

**Additional information (optional)**

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |  |
|------------------------------------------------------------------|----------------|--|
| Policy on grant making                                           | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |
| Contribution made by volunteers                                  | Para 1.38      |  |
| Other                                                            |                |  |

**Achievements and Performance**

|                                                                                                                                                                                                 | SORP reference |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>In 2024 FOMOE raised £57,832 (£53,253 in 2023) with the help of many people young and old undertaking a huge variety of fundraising activities. As always, we are very grateful to those generous enough to give via recurring payments, whether on annual or monthly basis.</p> <p>MOET carries on with its academic success. Out of all the 365 Primary School pupils, 216 passed; a pass rate of 87%, which marks an improvement from last year when the pass rate was 75%.</p> <p>In 2024, 30 pupils in standard 8 took the Primary School Leaving Certificate Examinations; 22 girls and eight boys, and all of them passed the exam. Out of those 30, 19 students got selected to various secondary schools representing 63% of the total students.</p> <p>This year FOMOE was able to find sponsors for 11 former MOET pupils to go into Tertiary education, and 35 to secondary school.</p> <p>Part of MOET's education programme provides pupils with vocational skills, should they not continue their studies at secondary school. Tailoring, welding, computer, and cooking workshops take place in the afternoon once academic classes have finished.</p> |

**Additional information (optional)**

You may choose to include further statements where relevant about:

|                                                              |           |  |
|--------------------------------------------------------------|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other                                                        |           |  |

**Financial Review**

|                                                                                  |           |                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Review of the charity's financial position at the end of the period              | Para 1.21 | Total income was £58,080 and total expenses were £53,602. Therefore, the total balance on reserves increased from £22,539 in 2023 to £27,017 in 2024.                                                                                                                                                                             |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | Reserves are held in GBP due to the volatility of the Malawi currency. Reserves are held due to donations from sponsors being held and passed on to the school in line with the budget. Donations received specifically for children going through the school are paid over each quarter as part of the aid package sent to MOET. |
| Amount of reserves held                                                          | Para 1.22 | Restricted reserves for the construction of the secondary school amount £16,524, and restricted reserves for secondary and tertiary education are £9,684.                                                                                                                                                                         |
| Reasons for holding zero reserves                                                | Para 1.22 |                                                                                                                                                                                                                                                                                                                                   |
| Details of fund materially in deficit                                            | Para 1.24 |                                                                                                                                                                                                                                                                                                                                   |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | There is currently no uncertainty about the charity's ability to continue as a going concern. FOMOE functions on minimal running costs and owns no property nor has it any ongoing commitments; neither of a financial nor contractual nature.                                                                                    |

**Additional information (optional)**

You may choose to include further statements where relevant about:

|                                                                                 |           |  |
|---------------------------------------------------------------------------------|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other                                                                           |           |  |

## Structure, Governance and Management

|                                                                                                                                                                           |           |                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------|
| Description of charity's trusts:                                                                                                                                          |           | <b>One Trust</b>                                        |
| Type of governing document<br>(trust deed, royal charter)                                                                                                                 | Para 1.25 | <b>Trust Deed</b>                                       |
| How is the charity constituted?<br>(e.g unincorporated association, CIO)                                                                                                  | Para 1.25 | <b>Simple Trust not incorporated</b>                    |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | <b>Voted in by trustees at an Extraordinary meeting</b> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                                           |           |  |
|-------------------------------------------------------------------------------------------|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties                                                     | Para 1.51 |  |
| Other                                                                                     |           |  |

## Reference and Administrative details

|                             |                                       |
|-----------------------------|---------------------------------------|
| Charity name                | Friends of Mangochi Orphans Education |
| Other name the charity uses | FOMOE                                 |
| Registered charity number   | 1137984                               |
| Charity's principal address | 63 Spirit Quay<br>London<br>E1W 2UT   |

## Names of the charity trustees who manage the charity

|    | Trustee name         | Office (if any)   | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|----------------------|-------------------|-----------------------------------|---------------------------------------------------------------|
| 1  | T R Clarke           | Chair             | Till 21/07/2019                   |                                                               |
| 2  | James Brittain       | Secondary Schools | From 8/03/2017                    |                                                               |
| 3  | Maria Dieguez        | Chair/Treasurer   | From 21/4/2018                    |                                                               |
| 4  | Sanchia Thompson     | Legal             | Till 8/01/2020                    |                                                               |
| 5  | Johannes Lau         | Volunteers        | From 8/12/2018                    |                                                               |
| 6  | Grahame Wood         | Treasurer         | Till 21/4/2018                    |                                                               |
| 7  | Grahame Wood         | Trustee           | From 22/4/2018 to 8/12/2018       |                                                               |
| 8  | Kate Bernard         | Volunteers        | Till 8/12/2018                    |                                                               |
| 9  | Judith Cramp         | Admin             | 26/8/2018 to 5/12/2018            |                                                               |
| 10 | Mr B Kelly           | Marketing         | Till 31/05/2018                   |                                                               |
| 11 | Aimee Johanna Coelho | Marketing         | Till 17/01/2020                   |                                                               |
| 12 | Amy Warner           | Fundraising       | From 21/04/2019                   |                                                               |
| 13 | Joseph Marris        | Strategy          | From 2/10/2019 to 15/12/2021      |                                                               |
| 14 | America Bernal       | Marketing         | From 21/06/2023                   |                                                               |
| 15 |                      |                   |                                   |                                                               |
| 16 |                      |                   |                                   |                                                               |
| 17 |                      |                   |                                   |                                                               |
| 18 |                      |                   |                                   |                                                               |
| 19 |                      |                   |                                   |                                                               |
| 20 |                      |                   |                                   |                                                               |

Corporate trustees – names of the directors at the date the report was approved

| Director name |  |  |
|---------------|--|--|
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year |  |
|--------------|-----------------------------------|--|
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |

## Funds held as custodian trustees on behalf of others

|                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------|--|
| Description of the assets held in this capacity                                                                               |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

#### Name of chief executive or names of senior staff members (Optional information)

|  |
|--|
|  |
|--|

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

## Other optional information

|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                     |                                                                                   |  |
|-------------------------------------|-----------------------------------------------------------------------------------|--|
| Signature(s)                        |  |  |
| Full name(s)                        | Maria Jose Dieguez Rodriguez                                                      |  |
| Position (eg Secretary, Chair, etc) | Chair and financial trustee                                                       |  |
| Date                                | 30 <sup>th</sup> October 2025                                                     |  |

# **Friends of Mangochi Orphans Education**

**Annual Report and Financial Statements**  
**Year Ended 31 December 2024**

Charity registration number: 1137984

## **Friends of Mangochi Orphans Education**

### **Contents of the Financial Statements For the Year Ended 31 December 2024**

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# **Friends of Mangochi Orphans Education**

## **Trustees' Report**

### **Reference and Administrative Details**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

#### **Trustees**

James Brittain

Maria Dieguez

Johannes Lau

Amy Warner

America Bernal

#### **Principal Office**

63 Spirit Quay

E1W 2UT

London

#### **Charity Registration Number**

1137984

#### **Independent Examiner**

D C Besser ACA

# Friends of Mangochi Orphans Education

## Trustees' Report

### **Objectives and activities for the public benefit**

The purpose of the charity is to advance the education, relieve poverty and sickness and enhance the preservation and protection of vulnerable and orphaned children in Malawi; in particular by helping to fund a school known as Mangochi Orphans Education and Training ("MOET"), located in Mangochi, Malawi.

### **Public benefit**

The Charities Act 2011 introduced the requirement for charities to show they provide a public benefit. The trustees have periodically reviewed the goals, services and objectives of the charity in light of this requirement. This trustees' annual report clearly evidences how the charity strives to meet that need.

Friends of Mangochi Orphans Education ("FOMOE") continues to focus on raising funds for MOET, a primary school for orphaned children, supporting communities in the Mangochi district in Malawi. Additionally, FOMOE finds sponsors for MOET pupils with the necessary grades to attend secondary school and seeks funding for exceptional pupils to continue onward to tertiary education.

At MOET, class sizes are small to minimize teacher-to-pupil ratio, enhance focused learning, child participation and teachers' general assessment on lessons taught. Meetings are often held with guardians regarding the children's progress. Porridge is provided every day at break time as the children are from extremely poor backgrounds, this may be their only meal.

In their last year ('Standard 8') children board at MOET school to focus on their studies. A boarding house was built to accommodate them with the support of FOMOE. The school also strives to anticipate hunger problems by building food reserves and will provide extra meals to children during famine crises. During dire famine it also helps in local communities with food aid.

The trustees thus confirm that they have complied, in full, with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance as published by the Charity Commission for England and Wales.

### **Achievements and performance**

In 2024, FOMOE raised £57,832 (2023: £53,253) with the help of many people of all ages undertaking a variety of fundraising activities. As always, we are very grateful to those generous enough to give via recurring payments, whether on a monthly or annual basis.

### **At MOET school**

MOET carries on with its academic success. Out of all the 365 Primary School pupils, 216 passed; a pass rate of 87%, which marks an improvement from last year when the pass rate was 75%. In addition, MOET continues to achieve excellent selection rates to allow its pupils to continue to secondary school. FOMOE found sponsors for 35 former MOET students to go to secondary education and 11 to go into tertiary education.

MOET continues to be one of the educational institutions with the highest number of pupils that get selected to secondary schools in the district. In 2024, 30 pupils of MOET Primary School; 22 girls and eight boys, took the Primary School Leaving Certificate Examinations and all of them passed the exam. Out of those 30, 19 students got selected to various secondary schools representing 63% of the total students.

MOET anticipate even better results next year as preparations have already started.

# Friends of Mangochi Orphans Education

## Trustees' Report (continued)

### Vocational skills program

Aside from formal education, MOET embarks on extra-curricular activities that were introduced to provide skills on how pupils can earn money and sustain their livelihood once they had finished school. The MOET Vocational and Skills Training Department continued to empower students with practical skills in computer operations, carpentry, welding, tailoring, cookery, and arts.

The Arts and Craft Club, introduced recently, has shown remarkable growth — especially among female students. Members have advanced in drawing, weaving, and carving, with some of their artwork being sold locally to generate income. This programme not only nurtures creativity but also provides pupils with valuable livelihood skills for the future.

### Permaculture program

MOET continued to strengthen its commitment to environmental sustainability and climate resilience through permaculture education.

- **Nkope CDSS Visit:** Students and teachers from Nkope Community Day Secondary School visited MOET to learn how permaculture can be applied in daily life to address climate change challenges.
- **Monkey Bay Zone Visit:** Headteachers from 13 schools within the Monkey Bay Education Zone visited MOET to learn from its successful permaculture model. They were impressed by the transformation of the campus from barren land in 1999 to a thriving green forest today.
- **Lizimba Nursery School Training:** Members of the Lizimba Nursery School Management Committee participated in permaculture training focused on sustainable land and forest management. The group appreciated the importance of growing fruits and vegetables to improve food security and nutrition within their communities.

These initiatives continue to position MOET as a model for sustainable education and environmental care in the region.

### Volunteering program

MOET hosted a two-week visit from a team of La Fosse Associates Limited (La Fosse) employees in May. The group engaged directly with pupils through classroom teaching, library organization, and recreational activities. They distributed essential learning materials, clothing, and other resources to support students from disadvantaged backgrounds.

In addition to their academic involvement, La Fosse team led a tree-planting exercise to promote environmental conservation and organized a variety of sporting activities. The visit concluded with a farewell and cultural exchange event, which strengthened the bond between the group and the MOET community. Their contribution significantly enhanced both morale and learning outcomes during their stay.

### Kitchen renovation

During 2024, MOET main kitchen underwent a major renovation following requests from the kitchen staff for improved working conditions. The upgrade has provided proper ventilation, running water, additional sinks, and storage facilities, while also expanding the feeding area to accommodate more pupils. The new structure has greatly improved hygiene standards and working comfort. Both staff and pupils expressed appreciation to FOMOE for making this project possible.

# **Friends of Mangochi Orphans Education**

## **Trustees' Report (continued)**

### **Shipment from the UK**

In October, MOET received a shipment of assorted items from several UK donors, including books, clothes, bicycles, and other educational materials. These donations play a vital role in supporting orphans and vulnerable children, particularly during festive periods when many families struggle to meet basic needs.

### **Educational Visits**

At the end of the school year, MOET organized an educational trip to Cape Maclear and the Lake Malawi National Park — a UNESCO World Heritage Site. Pupils learned about biodiversity, conservation, and the cultural significance of the area. Visits to historical sites such as Mwala wa Mphini and the Missionaries' Graveyard enriched their understanding of Malawi's natural and historical heritage. The trip provided valuable hands-on learning and inspired greater environmental awareness among students.

### **Staff Review and Institutional Planning**

As part of MOET's commitment to continuous improvement, staff and management held an end-of-year review and planning meeting in July 2024. The session focused on assessing progress, identifying challenges, and setting new goals for the coming year.

Previous reviews led to the recruitment of additional qualified teachers, a decision that has already contributed to improved academic performance. The 2024 meeting reaffirmed MOET's belief in locally driven solutions and staff-led strategic planning as key to the institution's long-term success.

### **Looking Ahead**

MOET remains steadfast in its mission to provide quality education and holistic support for orphans and vulnerable children. Through a combination of academic instruction, vocational training, environmental awareness, and community engagement, MOET continues to equip young people with the knowledge, skills, and values necessary for self-reliance and responsible citizenship.

With continued support from partners such as FOMOE and La Fosse, the organization is confident of sustaining its impact and expanding opportunities for children and families in Mangochi and beyond.

### **Financial Review**

In 2024, total incoming resources were £58,080 (2023: £53,355), derived from donations and interest income. Total expenditure for 2024 was £53,602 (2023: £56,578). Therefore, the total balance on reserves increased from £22,539 in 2023 to £27,017 in 2024.

Reserves are held in pounds sterling due to the volatility of the Malawi currency. Reserves are held due to donations from sponsors being held and passed on to the school in line with the budget. Donations received specifically for children going through the school are paid over each quarter as part of the aid package sent to MOET.

As at 31 December 2024, restricted reserves were £26,208 (31 December 2023: £23,471). The amount held in restricted reserves in relation to construction of the secondary school amounted to £16,524 as at 31 December 2024 (2023: £16,524). The amount held in restricted reserves in relation to sponsorship of secondary and tertiary education was £9,684 (2023: £6,947) as at 31 December 2024. As at 31 December 2024, unrestricted reserves were £809 (31 December 2023: negative £932).

# Friends of Mangochi Orphans Education

## Trustees' Report (continued)

### **Going concern**

There is currently no uncertainty about the charity's ability to continue as a going concern. FOMOE functions on minimal running costs and owns no property nor has it any ongoing commitments; neither of a financial nor contractual nature.

### **Structure, Governance and management**

The Friends of Mangochi Orphans Education is a charity established and governed by a Trust Deed dated 23 May 2010. It registered with the Charity Commission on 14 September 2010. The charity is an unincorporated charity whose business is conducted and managed by its committee of trustees. New trustees are voted in by way of members' vote.

### **Statement of Trustees' Responsibilities**

The charity trustees are responsible for preparing a Trustees' Annual Report and financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 30<sup>th</sup> October 2025 and signed on its behalf by:



.....  
Ms Maria J. Dieguez Rodriguez  
Trustee

# Friends of Mangochi Orphans Education

## Independent Examiner's Report to the trustees of Friends of Mangochi Orphans Education

I report to the trustees on my examination of the accounts of the Friends of Mangochi Orphans Education for the year ended 31 December 2024.

### Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the 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;
- 2 the accounts do not accord with the accounting records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in 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.



D C Besser ACA

16 Collison Avenue  
Arkley  
Herts  
EN5 3DD

Date: 30<sup>th</sup> October 2025

# Friends of Mangochi Orphans Education

## Statement of Financial Activities

Year Ended 31 December 2024

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 2    | 37,143                     | 20,689                   | 57,832             |
| Interest income                    |      | 248                        | -                        | 248                |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Charitable activities              | 3    | (35,650)                   | (17,952)                 | (53,602)           |
| Total Expenditure                  |      | (35,650)                   | (17,952)                 | (53,602)           |
| Net income                         |      | 1,741                      | 2,737                    | 4,478              |
| Gross transfers between funds      |      | -                          | -                        | -                  |
| Net movement in funds              |      | 1,741                      | 2,737                    | 4,478              |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | (932)                      | 23,471                   | 22,539             |
| Total funds carried forward        | 7    | 809                        | 26,208                   | 27,017             |

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 2    | 30,339                     | 22,914                   | 53,253             |
| Interest income                    |      | 102                        | -                        | 102                |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Charitable activities              | 3    | (35,560)                   | (21,018)                 | (56,578)           |
| Total Expenditure                  |      | (35,560)                   | (21,018)                 | (56,578)           |
| Net (expenditure)/income           |      | (5,119)                    | 1,896                    | (3,223)            |
| Gross transfers between funds      |      | -                          | -                        | -                  |
| Net movement in funds              |      | (5,119)                    | 1,896                    | (3,223)            |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 4,187                      | 21,575                   | 25,762             |
| Total funds carried forward        | 7    | (932)                      | 23,471                   | 22,539             |

All of the charity's activities derive from continuing operations during the above two years.

The notes form part of these financial statements.

# Friends of Mangochi Orphans Education

## Balance Sheet

31 December 2024

|                                                       | Note | 2024<br>£     | 2023<br>£     |
|-------------------------------------------------------|------|---------------|---------------|
| <b>Current assets</b>                                 |      |               |               |
| Debtors                                               | 6    | 8,486         | 1,470         |
| Cash at bank and in hand                              |      | 18,531        | 21,069        |
|                                                       |      | <u>27,017</u> | <u>22,539</u> |
| <b>Creditors: Amounts falling due within one year</b> |      | <u>-</u>      | <u>-</u>      |
| <b>Net assets</b>                                     |      | <u>27,017</u> | <u>22,539</u> |
| <b>Funds of the charity:</b>                          |      |               |               |
| <b>Restricted funds</b>                               |      | 26,208        | 23,471        |
| <b>Unrestricted income funds</b>                      |      |               |               |
| Unrestricted funds                                    |      | 809           | (932)         |
| <b>Total funds</b>                                    | 7    | <u>22,539</u> | <u>22,539</u> |

The notes form part of these financial statements.

The financial statements were approved by the trustees, and authorised for issue on 30<sup>th</sup> October 2025 and signed on their behalf by:



.....  
Ms Maria J Dieguez Rodriguez  
Trustee

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2024

### 1 Accounting policies

#### **Statement of compliance**

The financial statements of the charity, which is a public benefit under FRS 102, have been prepared under the historical cost convention in accordance with 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) (issued October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Friends of Mangochi Orphans Education meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Exemption from preparing a cash flow statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Going concern**

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

#### **Income and endowments**

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

#### **Donations and legacies**

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

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

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

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

### Year Ended 31 December 2024

#### ***Grant expenditure***

Grants payable are payments to third parties in the furtherance of the charitable objectives of the charity.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

#### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### ***Fund structure***

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### ***Financial instruments***

##### ***Classification***

The charity holds the following financial instruments:

- Short-term other debtors and creditors;
- Cash and bank balances.

All financial instruments are classified as basic.

##### ***Recognition and measurement***

The charity has chosen to apply the recognition and measurement principles in FRS102. Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the charity's obligations are discharged, expire or are cancelled. Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

##### ***Judgements and key sources of estimate uncertainty***

No key judgments, estimates or assumptions have been identified.

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2024

### 2 Income from donations and legacies

|                            | General       | Restricted funds | Total 2024    | Total 2023    |
|----------------------------|---------------|------------------|---------------|---------------|
|                            | £             | £                | £             | £             |
| Donations and legacies;    |               |                  |               |               |
| Donations from individuals | 37,143        | 20,689           | 57,832        | 53,253        |
|                            | <u>37,143</u> | <u>20,689</u>    | <u>57,832</u> | <u>53,253</u> |

### 3 Expenditure on charitable activities

|                  | Grant funding of activity | Total 2024    | Total 2023    |
|------------------|---------------------------|---------------|---------------|
|                  | £                         | £             | £             |
| Grants           | 53,576                    | 53,576        | 56,558        |
| Governance costs | 26                        | 26            | 20            |
|                  | <u>53,602</u>             | <u>53,602</u> | <u>56,578</u> |

In 2024, £35,624 (2023 - £35,540) of the above expenditure was attributable to unrestricted funds and £17,952 (2023 - £21,018) to restricted funds.

All grants payable are made to the school in Mangochi to support children through primary, secondary and tertiary education.

Contained within Governance costs are £26 bank fees (2023: £20), £Nil consultancy fees (2023: £Nil) and £Nil Independent examiner's fee (2023: £Nil).

### 4 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

No other disclosable related party transactions took place in the year.

### 5 Taxation

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

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2024

### 6 Debtors

|               | 2024<br>£ | 2024<br>£ |
|---------------|-----------|-----------|
| Other debtors | 8,486     | 1,470     |

### 7 Funds

|                           | Balance at<br>1 January<br>2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 December<br>2024<br>£ |
|---------------------------|--------------------------------------|----------------------------|----------------------------|----------------|----------------------------------------|
| <b>Unrestricted funds</b> |                                      |                            |                            |                |                                        |
| General                   | 932                                  | (37,391)                   | 35,650                     | -              | (809)                                  |
| <b>Restricted funds</b>   | (23,471)                             | (20,689)                   | 17,952                     | -              | (26,208)                               |
| <b>Total funds</b>        | (22,539)                             | (58,080)                   | 53,602                     | -              | (27,017)                               |

### 8 Analysis of net assets between funds

As at 31 December 2024

|                         | Unrestricted<br>general funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ |
|-------------------------|------------------------------------|--------------------------|------------------|
| Current assets          | 809                                | 26,208                   | 27,017           |
| Current liabilities     | -                                  | -                        | -                |
| <b>Total net assets</b> | <b>809</b>                         | <b>26,208</b>            | <b>27,017</b>    |

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# Accounts

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**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

**From 1/1/2023**  
**Period end date**

**Period start date To 31/12/2023**

**Charity name: Friends of Mangochi Orphans Education (FOMOE)**

**Charity registration number: 1137984**

## Objectives and Activities

|                                                                                                                                                                      | SORP reference     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document                                                                                          | Para 1.17          | To advance the education, relieve poverty and sickness and enhance the preservation and protection of good health of vulnerable and orphaned children in Malawi; in particular by helping to fund a school known as Mangochi Orphans Education and Training.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <p>FOMOE's focus continues to be raising funds for MOET school – a primary school for orphan children supporting the communities in the Mangochi district in Malawi.</p> <p>FOMOE finds sponsors for MOET students with the necessary grades to attend secondary school and seeks funding for exceptional pupils to go into tertiary education.</p> <p>At MOET, class sizes are small to enable focused pastoral care and meetings are often held with guardians regarding the children's progress. A meal is provided every day at break time as the children are from extremely poor backgrounds, this may be their only meal. Lunch is provided once a week, when clubs and activities are held in the afternoon.</p> <p>In their last year (Standard 8) children board at MOET school to focus on their studies. A boarding house was built to accommodate them.</p> <p>The school also strives to anticipate hunger problems by building food reserves and will</p> |

|                                                                                                                              |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                              |           | <p>provide extra meals to children during famine crises.</p> <p>During dire famine it also helps in local communities with food aid.</p> <p>Life skills – eg computer studies, cooking, carpentry, tinsmith, tailoring, sewing and building to encourage self-reliance when they leave school especially for those not going to secondary school.</p> <p>Sustainable organic, permaculture, tree planting and medicinal gardening to promote food self-sufficiency, improve diet and use of medicinal plants.</p> <p>In season produce from garden and kitchen sold locally and at a roadside stall.</p> <p>ANAMED – Action for Natural Medicine – using plants for natural medicines.</p> <p>Irrigation project to extend crop seasons and fishponds to help diet and sell locally.</p> <p>HIV/AIDS (EDZI TOTO program) and Malaria awareness programmes covering all aspects including diet and health.</p> <p>Sports promoting team activities – football, netball and basketball with matches against other schools.</p> <p>Village outreach project – trained staff from MOET school work with local village committees and schools to promote sustainable organic and permaculture techniques to grow food, shelter and medicinal plants.</p> |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | <b>All trustees have read the guidance issued by the Charities Commission on Public Benefit.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

#### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |  |
|------------------------------------------------------------------|----------------|--|
| Policy on grant making                                           | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |

|                                 |           |  |
|---------------------------------|-----------|--|
| Contribution made by volunteers | Para 1.38 |  |
| Other                           |           |  |

## Achievements and Performance

|                                                                                                                                                                                                 | SORP reference |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>In 2023 FOMOE raised £53,253 (£47,267 in 2022) with the help of many people young and old undertaking a huge variety of fundraising activities. As always, we are very grateful to those generous enough to give via recurring payments, whether on annual or monthly basis.</p> <p>MOET carries on with its academic success. Out of all the 398 Primary School pupils, 299 passed; a pass rate of 75.12%.</p> <p>In 2023, 35 pupils of MOET Primary School; 18 girls and 17 boys, took the Primary School Leaving Certificate Examinations and all of them passed the exam. Out of those 35, 31 students got selected to various secondary Schools representing 88.6% of the total students.</p> <p>This year FOMOE was able to find sponsors for 11 former MOET pupils to go into Tertiary education, and 34 to secondary school.</p> <p>Part of MOET's education programme provides pupils with vocational skills, should they not continue their studies at secondary school. Tailoring, welding, computer, and cooking workshops take place in the afternoon once academic classes have finished.</p> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                              |           |  |
|--------------------------------------------------------------|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |

|                                           |           |  |
|-------------------------------------------|-----------|--|
| Investment performance against objectives | Para 1.41 |  |
| Other                                     |           |  |

## Financial Review

|                                                                                  |           |                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Review of the charity's financial position at the end of the period              | Para 1.21 | Total income was £53,355 and total expenses were £56,578. Therefore, the total balance on reserves increased from £25,762 in 2022 to £22,539 in 2023.                                                                                                                                                                                                                                                                             |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | Reserves are held in GBP due to the volatility of the Malawi currency. Reserves are held due to donations from sponsors being held and passed on to the school in line with the budget. Donations received specifically for children going through the school are paid over each quarter as part of the aid package sent to MOET.                                                                                                 |
| Amount of reserves held                                                          | Para 1.22 | Restricted reserves for the construction of the secondary school amount £16,524, and restricted reserves for secondary and tertiary education are £6,947. Unrestricted reserves were negative £932. The shortfall in unrestricted reserves arose because there was higher charitable expenditure than donations received. This arose due to a short-term timing difference that has been corrected in the current financial year. |
| Reasons for holding zero reserves                                                | Para 1.22 |                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Details of fund materially in deficit                                            | Para 1.24 |                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | There is currently no uncertainty about the charity's ability to continue as a going concern. FOMOE functions on minimal running costs and owns no property nor has it any ongoing commitments; neither of a financial nor contractual nature.                                                                                                                                                                                    |

**Additional information (optional)**

You may choose to include further statements where relevant about:

|                                                                                 |           |  |
|---------------------------------------------------------------------------------|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other                                                                           |           |  |

## Structure, Governance and Management

|                                                                                                                                                                           |           |                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------|
| Description of charity's trusts:                                                                                                                                          |           | <b>One Trust</b>                                        |
| Type of governing document<br>(trust deed, royal charter)                                                                                                                 | Para 1.25 | <b>Trust Deed</b>                                       |
| How is the charity constituted?<br>(e.g unincorporated association, CIO)                                                                                                  | Para 1.25 | <b>Simple Trust not incorporated</b>                    |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | <b>Voted in by trustees at an Extraordinary meeting</b> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                                           |           |  |
|-------------------------------------------------------------------------------------------|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties                                                     | Para 1.51 |  |
| Other                                                                                     |           |  |

## Reference and Administrative details

|                             |                                       |
|-----------------------------|---------------------------------------|
| Charity name                | Friends of Mangochi Orphans Education |
| Other name the charity uses | FOMOE                                 |
| Registered charity number   | 1137984                               |
| Charity's principal address | 63 Spirit Quay<br>London<br>E1W 2UT   |

## Names of the charity trustees who manage the charity

|    | Trustee name         | Office (if any)   | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|----------------------|-------------------|-----------------------------------|---------------------------------------------------------------|
| 1  | T R Clarke           | Chair             | Till 21/07/2019                   |                                                               |
| 2  | James Brittain       | Secondary Schools | From 8/03/2017                    |                                                               |
| 3  | Maria Dieguez        | Chair/Treasurer   | From 21/4/2018                    |                                                               |
| 4  | Sanchia Thompson     | Legal             | Till 8/01/2020                    |                                                               |
| 5  | Johannes Lau         | Volunteers        | From 8/12/2018                    |                                                               |
| 6  | Grahame Wood         | Treasurer         | Till 21/4/2018                    |                                                               |
| 7  | Grahame Wood         | Trustee           | From 22/4/2018 to 8/12/2018       |                                                               |
| 8  | Kate Bernard         | Volunteers        | Till 8/12/2018                    |                                                               |
| 9  | Judith Cramp         | Admin             | 26/8/2018 to 5/12/2018            |                                                               |
| 10 | Mr B Kelly           | Marketing         | Till 31/05/2018                   |                                                               |
| 11 | Aimee Johanna Coelho | Marketing         | Till 17/01/2020                   |                                                               |
| 12 | Amy Warner           | Fundraising       | From 21/04/2019                   |                                                               |
| 13 | Joseph Marris        | Strategy          | From 2/10/2019 to 15/12/2021      |                                                               |
| 14 | America Bernal       | Marketing         | From 21/06/2023                   |                                                               |
| 15 |                      |                   |                                   |                                                               |
| 16 |                      |                   |                                   |                                                               |
| 17 |                      |                   |                                   |                                                               |
| 18 |                      |                   |                                   |                                                               |
| 19 |                      |                   |                                   |                                                               |
| 20 |                      |                   |                                   |                                                               |

Corporate trustees – names of the directors at the date the report was approved

| Director name |  |  |
|---------------|--|--|
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year |  |
|--------------|-----------------------------------|--|
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |

## Funds held as custodian trustees on behalf of others

|                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------|--|
| Description of the assets held in this capacity                                                                               |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

#### Name of chief executive or names of senior staff members (Optional information)

|  |
|--|
|  |
|--|

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

## Other optional information

|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                     |                                                                                   |  |
|-------------------------------------|-----------------------------------------------------------------------------------|--|
| Signature(s)                        |  |  |
| Full name(s)                        | Maria Jose Dieguez Rodriguez                                                      |  |
| Position (eg Secretary, Chair, etc) | Chair and financial trustee                                                       |  |
| Date                                | 28 <sup>th</sup> October 2024                                                     |  |

## **Friends of Mangochi Orphans Education**

**Annual Report and Financial Statements**  
**Year Ended 31 December 2023**

Charity registration number: 1137984

# **Friends of Mangochi Orphans Education**

## **Contents of the Financial Statements For the Year Ended 31 December 2023**

|                                                                   |    |
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| Trustees' Report (including Reference and Administrative Details) | 3  |
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| Independent Examiner's Report                                     | 8  |
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| Notes to the Financial Statements                                 | 11 |

# **Friends of Mangochi Orphans Education**

## **Trustees' Report**

### **Reference and Administrative Details**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

#### **Trustees**

James Brittain

Maria Dieguez

Johannes Lau

Amy Warner

America Bernal (appointed 21 June 2023)

#### **Principal Office**

63 Spirit Quay

E1W 2UT

London

#### **Charity Registration Number**

1137984

#### **Independent Examiner**

D C Besser ACA

# Friends of Mangochi Orphans Education

## Trustees' Report

### **Objectives and activities for the public benefit**

The purpose of the charity is to advance the education, relieve poverty and sickness and enhance the preservation and protection of vulnerable and orphaned children in Malawi; in particular by helping to fund a school known as Mangochi Orphans Education and Training ("MOET"), located in Mangochi, Malawi.

### **Public benefit**

The Charities Act 2011 introduced the requirement for charities to show they provide a public benefit. The trustees have periodically reviewed the goals, services and objectives of the charity in light of this requirement. This trustees' annual report clearly evidences how the charity strives to meet that need.

Friends of Mangochi Orphans Education ("FOMOE") continues to focus on raising funds for MOET, a primary school for orphan children supporting communities in the Mangochi district in Malawi. Additionally, FOMOE finds sponsors for MOET pupils with the necessary grades to attend secondary school and seeks funding for exceptional pupils to continue onward to tertiary education.

At MOET, class sizes are small enough to enable focused pastoral care and meetings are often held with guardians regarding the children's progress. A meal is provided every day at break time as the children are from extremely poor backgrounds; this may be their only meal. Lunch is provided once a week, whereupon clubs and activities are held in the afternoon. In their last year ('Standard 8') children board at MOET school to focus on their studies. A boarding house was built to accommodate them with the support of FOMOE. The school also strives to anticipate hunger problems by building food reserves and will provide extra meals to children during famine crises. During dire famine it also helps in local communities with food aid.

The trustees thus confirm that they have complied, in full, with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance as published by the Charity Commission for England and Wales.

### **Achievements and performance**

In 2023, FOMOE raised £53,253 (2022: £47,267) with the help of many people of all ages undertaking a variety of fundraising activities. As always, we are very grateful to those generous enough to give via recurring payments, whether on a monthly or annual basis.

### **At MOET school**

MOET carries on with its academic success. Out of all the 398 Primary School pupils, 299 passed; a pass rate of 75.12%. In addition, MOET continues to achieve excellent selection rates to allow its pupils to continue to secondary school. FOMOE found sponsors for 34 former MOET students to go to secondary education and 11 to go into tertiary education.

MOET continues to be one of the educational institutions with the highest number of pupils that get selected to secondary schools in the district. In 2023, 35 pupils of MOET Primary School; 18 girls and 17 boys, took the Primary School Leaving Certificate Examinations and all of them passed the exam. Out of those 35, 31 students got selected to various secondary Schools representing 88.6% of the total students.

MOET anticipate even better results next year as preparations have already started.

# **Friends of Mangochi Orphans Education**

## **Trustees' Report (continued)**

Aside from formal education, MOET embarks on extra-curricular activities that were introduced to provide skills on how pupils can earn money and sustain their livelihood. These skills will train pupils into becoming entrepreneurs in the fields of computing, green gardening, arts and crafts, tailoring, welding and fabrication, tailoring and cookery. In the month of November 2023, pupils at MOET took their time to establish green gardening with an aim of selling what they produce in December and January when vegetables are scarce.

### **Permaculture program**

Permaculture integrates soil and water conservation techniques to enable regeneration of vegetation and wildlife habitation. Permaculture believes that a healthy environment is one such that accommodates co-existence of humans and wildlife. Permaculture practices have the potential to increase foliage and resolve deforestation, to improve soil quality and food security.

One of MOET's mandates is to instil skills to community members of implementing conservation activities in a holistic way through capacity building trainings and practical applications. This activity is complemented at school by the Schools and Colleges Permaculture organisation who are partners with MOET.

Nankwali Community Day Secondary School visited MOET in June 2023 to learn more about Permaculture. Students from Nankwali learned about conservation of soil and water resources which is integral to boosting food security. The lessons also covered relationships that exist between systems in agriculture technology such as in aquaculture and irrigation, chicken farming, green gardening and the role of moisture in improving soil texture.

### **Volunteering program**

As part of the voluntary program, MOET had a volunteer from Germany who stayed for a complete year and took on the position of Auxiliary Teacher. She showed remarkable teaching skills, an incredible experience for both the volunteer and the children at MOET.

In early October 2023, MOET received a new volunteer from France that stayed for a month. He was passionate about wildlife and environmental conservation. An enthusiastic artist, he trained the pupils to develop their drawing skills.

### **Gardening**

As part of its income generating activities, MOET grows fruit and vegetables. This includes its total of 109 banana plantations that provided banana suckers. As a result, MOET had adequate harvests for the school feeding program and a substantial source of income. They plan to plant more within the MOET campus in the year ahead.

### **Outreach programs in surrounding communities**

One of the developments that MOET would like to be put in place in these sites is sustainability of such elementary education centers. A key component to arrive at sustainability is putting in place a Community Management Committee to supervise caregivers work, to provide financial support and to be able to mobilize resources that are needed for the smooth running of their institution. MOET has built capacities of Community Elementary Education Management Committees and connected Caregivers with the Ministry of Gender, Women and Community Services during the year.

# **Friends of Mangochi Orphans Education**

## **Trustees' Report (continued)**

### **Cyclone Freddy**

Cyclone Freddy caused much devastation resulting in loss of life, destruction of households and damaged field crops. Mangochi District was among the areas most affected by the cyclone. FOMOE launched a fundraising campaign and managed to raise £1,736 to purchase recovery items such as buckets, roofing materials and food. This helped a total of 120 households.

### **Staff changes**

In order to reduce operation costs and boost income by improving the standards of learning further, MOET underwent some changes in the composition of staff. In the education department, several teachers and a finance manager were made redundant and six new well-qualified teachers recruited, including the Head teacher.

Improving the standard of learning will allow MOET to increase the fees it charges to paying students. As a new initiative for the year ahead, MOET has introduced an incentive scheme whereby teachers are rewarded financially for every student that attains an A grade.

### **Financial Review**

In 2023, total incoming resources were £53,355 (2022: £47,267), derived from donations and interest income. Total expenditure for 2023 was £56,578 (2022: £43,859). Therefore, the total balance on reserves decreased from £25,762 in 2022 to £22,539 in 2023.

Reserves are held in pounds sterling due to the volatility of the Malawi currency. Reserves are held due to donations from sponsors being held and passed on to the school in line with the budget. Donations received specifically for children going through the school are paid over each quarter as part of the aid package sent to MOET.

As at 31 December 2023, restricted reserves were £23,471 (31 December 2022: £21,575). The amount held in restricted reserves in relation to construction of the secondary school amounted to £16,524 as at 31 December 2023 (2022: £16,524). The amount held in restricted reserves in relation to sponsorship of secondary and tertiary education was £6,947 (2022: £5,051) as at 31 December 2023. As at 31 December 2023, unrestricted reserves were negative £932 (31 December 2022: positive £4,178). The shortfall in unrestricted reserves arose because there was higher charitable expenditure than donations received. This arose due to a short-term timing difference that has been corrected in the current financial year.

### **Going concern**

There is currently no uncertainty about the charity's ability to continue as a going concern. FOMOE functions on minimal running costs and owns no property nor has it any ongoing commitments; neither of a financial nor contractual nature.

# Friends of Mangochi Orphans Education

## Trustees' Report (continued)

### **Structure, Governance and management**

The Friends of Mangochi Orphans Education is a charity established and governed by a Trust Deed dated 23 May 2010. It registered with the Charity Commission on 14 September 2010. The charity is an unincorporated charity whose business is conducted and managed by its committee of trustees. New trustees are voted in by way of members' vote.

### **Statement of Trustees' Responsibilities**

The charity trustees are responsible for preparing a Trustees' Annual Report and financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 28<sup>th</sup> October 2024 and signed on its behalf by:



.....  
Ms Maria J. Dieguez Rodriguez  
Trustee

# Friends of Mangochi Orphans Education

## Independent Examiner's Report to the trustees of Friends of Mangochi Orphans Education

I report to the trustees on my examination of the accounts of the Friends of Mangochi Orphans Education for the year ended 31 December 2023.

### Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the 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;
- 2 the accounts do not accord with the accounting records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in 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.



D C Besser ACA

16 Collison Avenue  
Arkley  
Herts  
EN5 3DD

Date: 29<sup>th</sup> October 2024

# Friends of Mangochi Orphans Education

## Statement of Financial Activities

Year Ended 31 December 2023

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 2    | 30,339                     | 22,914                   | 53,253             |
| Interest income                    |      | 102                        | -                        | 102                |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Charitable activities              | 3    | (35,560)                   | (21,018)                 | (56,578)           |
| Total Expenditure                  |      | (35,560)                   | (21,018)                 | (56,578)           |
| Net (expenditure)/income           |      | (5,119)                    | 1,896                    | (3,223)            |
| Gross transfers between funds      |      | -                          | -                        | -                  |
| Net movement in funds              |      | (5,119)                    | 1,896                    | (3,223)            |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 4,187                      | 21,575                   | 25,762             |
| Total funds carried forward        | 7    | (932)                      | 23,471                   | 22,539             |

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2022<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 2    | 30,369                     | 16,898                   | 47,267             |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Charitable activities              | 3    | (26,530)                   | (17,329)                 | (43,859)           |
| Total Expenditure                  |      | (26,530)                   | (17,329)                 | (43,859)           |
| Net (expenditure)/income           |      | 3,839                      | (431)                    | 3,408              |
| Gross transfers between funds      |      | -                          | -                        | -                  |
| Net movement in funds              |      | 3,839                      | (431)                    | 3,408              |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 348                        | 22,006                   | 22,354             |
| Total funds carried forward        | 7    | 4,187                      | 21,575                   | 25,762             |

All of the charity's activities derive from continuing operations during the above two years.

The notes form part of these financial statements.

# Friends of Mangochi Orphans Education

## Balance Sheet

31 December 2023

|                                                       | Note | 2023<br>£     | 2022<br>£     |
|-------------------------------------------------------|------|---------------|---------------|
| <b>Current assets</b>                                 |      |               |               |
| Debtors                                               | 6    | 1,470         | 9,542         |
| Cash at bank and in hand                              |      | 21,069        | 16,220        |
|                                                       |      | <u>22,539</u> | <u>25,762</u> |
| <b>Creditors: Amounts falling due within one year</b> |      | <u>-</u>      | <u>-</u>      |
| <b>Net assets</b>                                     |      | <u>22,539</u> | <u>25,762</u> |
| <b>Funds of the charity:</b>                          |      |               |               |
| <b>Restricted funds</b>                               |      | 23,471        | 21,575        |
| <b>Unrestricted income funds</b>                      |      |               |               |
| Unrestricted funds                                    |      | (932)         | 4,187         |
| <b>Total funds</b>                                    | 7    | <u>22,539</u> | <u>25,762</u> |

The notes form part of these financial statements.

The financial statements were approved by the trustees, and authorised for issue on 28<sup>th</sup> October 2024 and signed on their behalf by:



.....  
Ms Maria J Dieguez Rodriguez  
Trustee

# **Friends of Mangochi Orphans Education**

## **Notes to the Financial Statements**

**Year Ended 31 December 2023**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements of the charity, which is a public benefit under FRS 102, have been prepared under the historical cost convention in accordance with 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) (issued October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Friends of Mangochi Orphans Education meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Exemption from preparing a cash flow statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Going concern**

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

#### **Income and endowments**

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

#### **Donations and legacies**

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

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

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

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2023

### ***Grant expenditure***

Grants payable are payments to third parties in the furtherance of the charitable objectives of the charity.

### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### ***Fund structure***

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### ***Financial instruments***

#### ***Classification***

The charity holds the following financial instruments:

- Short-term other debtors and creditors;
- Cash and bank balances.

All financial instruments are classified as basic.

#### ***Recognition and measurement***

The charity has chosen to apply the recognition and measurement principles in FRS102. Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the charity's obligations are discharged, expire or are cancelled. Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

#### ***Judgements and key sources of estimate uncertainty***

No key judgments, estimates or assumptions have been identified.

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2023

### 2 Income from donations and legacies

|                            | General<br>£  | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|----------------------------|---------------|--------------------------|--------------------|--------------------|
| Donations and legacies;    |               |                          |                    |                    |
| Donations from individuals | 30,339        | 22,914                   | 53,253             | 47,267             |
|                            | <u>30,339</u> | <u>22,914</u>            | <u>53,253</u>      | <u>47,267</u>      |

### 3 Expenditure on charitable activities

|                  | Grant funding<br>of activity<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|------------------|-----------------------------------|--------------------|--------------------|
| Grants           | 56,558                            | 56,558             | 43,839             |
| Governance costs | 20                                | 20                 | 20                 |
|                  | <u>56,578</u>                     | <u>56,578</u>      | <u>43,859</u>      |

In 2023, £35,540 (2022 - £26,510) of the above expenditure was attributable to unrestricted funds and £21,018 (2022 - £17,329) to restricted funds.

All grants payable are made to the school in Mangochi to support children through primary, secondary and tertiary education.

Contained within Governance costs are £20 bank fees (2022: £20), £Nil consultancy fees (2022: £Nil) and £Nil Independent examiner's fee (2022: £Nil).

### 4 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

No other disclosable related party transactions took place in the year.

### 5 Taxation

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

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2023

### 6 Debtors

|               | 2023<br>£ | 2022<br>£ |
|---------------|-----------|-----------|
| Other debtors | 1,470     | 9,542     |

### 7 Funds

|                           | Balance<br>at<br>1 January<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 December<br>2023<br>£ |
|---------------------------|-----------------------------------------|----------------------------|----------------------------|----------------|----------------------------------------|
| <b>Unrestricted funds</b> |                                         |                            |                            |                |                                        |
| General                   | (4,187)                                 | (30,441)                   | 35,560                     | -              | 932                                    |
| <b>Restricted funds</b>   | (21,575)                                | (22,914)                   | 21,018                     | -              | (23,471)                               |
| <b>Total funds</b>        | (25,762)                                | (53,355)                   | 56,578                     | -              | (22,539)                               |

### 8 Analysis of net assets between funds

As at 31 December 2023

|                         | Unrestricted<br>general funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ |
|-------------------------|------------------------------------|--------------------------|------------------|
| Current assets          | (932)                              | 23,471                   | 22,539           |
| Current liabilities     | -                                  | -                        | -                |
| <b>Total net assets</b> | (932)                              | 23,471                   | 22,539           |

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# Accounts

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**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

**From 1/1/2022**  
**Period end date**

**Period start date To 31/12/2022**

**Charity name: Friends of Mangochi Orphans Education (FOMOE)**

**Charity registration number: 1137984**

## Objectives and Activities

|                                                                                                                                                                      | SORP reference     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document                                                                                          | Para 1.17          | To advance the education, relieve poverty and sickness and enhance the preservation and protection of good health of vulnerable and orphaned children in Malawi; in particular by helping to fund a school known as Mangochi Orphans Education and Training.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <p>FOMOE's focus continues to be raising funds for MOET school – a primary school for orphan children supporting the communities in the Mangochi district in Malawi.</p> <p>FOMOE finds sponsors for MOET students with the necessary grades to attend secondary school and seeks funding for exceptional pupils to go into tertiary education.</p> <p>At MOET, class sizes are small to enable focused pastoral care and meetings are often held with guardians regarding the children's progress. A meal is provided every day at break time as the children are from extremely poor backgrounds, this may be their only meal. Lunch is provided once a week, when clubs and activities are held in the afternoon.</p> <p>In their last year (Standard 8) children board at MOET school to focus on their studies. A boarding house was built to accommodate them.</p> <p>The school also strives to anticipate hunger problems by building food reserves and will provide extra meals to children during famine crises.</p> <p>During dire famine it also helps in local communities with food aid.</p> |

|                                                                                                                              |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                              |           | <p>Life skills – eg computer studies, cooking, carpentry, tinsmith, tailoring, sewing and building to encourage self-reliance when they leave school especially for those not going to secondary school.</p> <p>Sustainable organic, permaculture, tree planting and medicinal gardening to promote food self-sufficiency, improve diet and use of medicinal plants.</p> <p>In season produce from garden and kitchen sold locally and at a roadside stall.</p> <p>ANAMED – Action for Natural Medicine – using plants for natural medicines.</p> <p>Irrigation project to extend crop seasons and fishponds to help diet and sell locally.</p> <p>HIV/AIDS (EDZI TOTO program) and Malaria awareness programmes covering all aspects including diet and health.</p> <p>Sports promoting team activities – football, netball and basketball with matches against other schools.</p> <p>Village outreach project – trained staff from MOET school work with local village committees and schools to promote sustainable organic and permaculture techniques to grow food, shelter and medicinal plants.</p> |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | <b>All trustees have read the guidance issued by the Charities Commission on Public Benefit.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |  |
|------------------------------------------------------------------|----------------|--|
| Policy on grant making                                           | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |
| Contribution made by volunteers                                  | Para 1.38      |  |
| Other                                                            |                |  |

## Achievements and Performance

|                                                                                                                                                                                                 | SORP reference |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>In 2022 FOMOE raised £47,267 (£46,016 in 2021) with the help of many people young and old undertaking a huge variety of fundraising activities. As always, we are very grateful to those generous enough to give via recurring payments, whether on annual or monthly basis.</p> <p>MOET school continues to achieve excellent selection rates to allow its pupils to continue to secondary school. This year MOET was able to find sponsors for nine former MOET pupils to go into Tertiary education, and 33 to secondary school.</p> <p>Part of MOET's education programme provides pupils with vocational skills, should they not continue their studies at secondary school. Tailoring, welding, computer, and cooking workshops take place in the afternoon once academic classes have finished. FOMOE has provided the tailoring and welding centres with additional capital so they will be able to generate income through the sales of door and window frames and school uniforms.</p> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                              |           |  |
|--------------------------------------------------------------|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other                                                        |           |  |

## Financial Review

|                                                                                  |           |                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Review of the charity's financial position at the end of the period              | Para 1.21 | Total income was £47,267 and total expenses were £43,859. Therefore, the total balance on reserves increased from £22,354 in 2021 to £25,762 in 2022.                                                                                                                                                                             |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | Reserves are held in GBP due to the volatility of the Malawi currency. Reserves are held due to donations from sponsors being held and passed on to the school in line with the budget. Donations received specifically for children going through the school are paid over each quarter as part of the aid package sent to MOET. |
| Amount of reserves held                                                          | Para 1.22 | Restricted reserves for the construction of the secondary school amount £16,524, and restricted reserves for secondary and tertiary education are £5,051. Unrestricted reserves are £4,187.                                                                                                                                       |
| Reasons for holding zero reserves                                                | Para 1.22 |                                                                                                                                                                                                                                                                                                                                   |
| Details of fund materially in deficit                                            | Para 1.24 |                                                                                                                                                                                                                                                                                                                                   |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | There is currently no uncertainty about the charity's ability to continue as a going concern. FOMOE functions on minimal running costs and owns no property nor has it any ongoing commitments; neither of a financial nor contractual nature.                                                                                    |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                                 |           |  |
|---------------------------------------------------------------------------------|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other                                                                           |           |  |

## Structure, Governance and Management

|                                                                                                                                                                           |           |                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------|
| Description of charity's trusts:                                                                                                                                          |           | <b>One Trust</b>                                        |
| Type of governing document<br>( <a href="#">trust deed</a> , <a href="#">royal charter</a> )                                                                              | Para 1.25 | <b>Trust Deed</b>                                       |
| How is the charity constituted?<br>(e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )                                                                | Para 1.25 | <b>Simple Trust not incorporated</b>                    |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | <b>Voted in by trustees at an Extraordinary meeting</b> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                                           |           |  |
|-------------------------------------------------------------------------------------------|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties                                                     | Para 1.51 |  |
| Other                                                                                     |           |  |

## Reference and Administrative details

|                             |                                       |
|-----------------------------|---------------------------------------|
| Charity name                | Friends of Mangochi Orphans Education |
| Other name the charity uses | FOMOE                                 |
| Registered charity number   | 1137984                               |
| Charity's principal address | 63 Spirit Quay<br>London<br>E1W 2UT   |

### Names of the charity trustees who manage the charity

|    | Trustee name         | Office (if any)   | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|----------------------|-------------------|-----------------------------------|---------------------------------------------------------------|
| 1  | T R Clarke           | Chair             | Till 21/07/2019                   |                                                               |
| 2  | James Brittain       | Secondary Schools | From 8/03/2017                    |                                                               |
| 3  | Maria Dieguez        | Chair/Treasurer   | From 21/4/2018                    |                                                               |
| 4  | Sanchia Thompson     | Legal             | Till 8/01/2020                    |                                                               |
| 5  | Johannes Lau         | Volunteers        | From 8/12/2018                    |                                                               |
| 6  | Grahame Wood         | Treasurer         | Till 21/4/2018                    |                                                               |
| 7  | Grahame Wood         | Trustee           | From 22/4/2018 to 8/12/2018       |                                                               |
| 8  | Kate Bernard         | Volunteers        | Till 8/12/2018                    |                                                               |
| 9  | Judith Cramp         | Admin             | 26/8/2018 to 5/12/2018            |                                                               |
| 10 | Mr B Kelly           | Marketing         | Till 31/05/2018                   |                                                               |
| 11 | Aimee Johanna Coelho | Marketing         | Till 17/01/2020                   |                                                               |
| 12 | Amy Warner           | Fundraising       | From 21/04/2019                   |                                                               |
| 13 | Joseph Marris        | Strategy          | From 2/10/2019 to 15/12/2021      |                                                               |
| 14 | America Bernal       | Marketing         | From 21/06/2023                   |                                                               |
| 15 |                      |                   |                                   |                                                               |
| 16 |                      |                   |                                   |                                                               |
| 17 |                      |                   |                                   |                                                               |
| 18 |                      |                   |                                   |                                                               |
| 19 |                      |                   |                                   |                                                               |
| 20 |                      |                   |                                   |                                                               |

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

## Funds held as custodian trustees on behalf of others

|                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------|--|
| Description of the assets held in this capacity                                                                               |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

#### Name of chief executive or names of senior staff members (Optional information)

|  |
|--|
|  |
|--|

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

## Other optional information

|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                     |                                                                                   |  |
|-------------------------------------|-----------------------------------------------------------------------------------|--|
| Signature(s)                        |  |  |
| Full name(s)                        | Maria Jose Dieguez Rodriguez                                                      |  |
| Position (eg Secretary, Chair, etc) | Chair and financial trustee                                                       |  |
| Date                                | 29 October 2023                                                                   |  |

# **Friends of Mangochi Orphans Education**

**Annual Report and** Financial Statements  
**Year Ended** 31 December 2022

Charity registration number: 1137984

# **Friends of Mangochi Orphans Education**

## **Contents of the Financial Statements For the Year Ended 31 December 2022**

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# **Friends of Mangochi Orphans Education**

## **Trustees' Report**

### **Reference and Administrative Details**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

### **Trustees**

James Brittain

Maria Dieguez

Johannes Lau

Amy Warner

America Bernal (appointed 21 June 2023)

### **Principal Office**

63 Spirit Quay

E1W 2UT

London

### **Charity Registration Number**

1137984

### **Independent Examiner**

D C Besser ACA

# **Friends of Mangochi Orphans Education**

## **Trustees' Report**

### **Objectives and activities for the public benefit**

The purpose of the charity is to advance the education, relieve poverty and sickness and enhance the preservation and protection of vulnerable and orphaned children in Malawi; in particular by helping to fund a school known as Mangochi Orphans Education and Training ("MOET"), located in Mangochi, Malawi.

### **Public benefit**

The Charities Act 2011 introduced the requirement for charities to show they provide a public benefit. The trustees have periodically reviewed the goals, services and objectives of the charity in light of this requirement. This trustees' annual report clearly evidences how the charity strives to meet that need.

Friends of Mangochi Orphans Education ("FOMOE") continues to focus on raising funds for MOET, a primary school for orphan children supporting communities in the Mangochi district in Malawi. Additionally, FOMOE finds sponsors for MOET pupils with the necessary grades to attend secondary school and seeks funding for exceptional pupils to continue onward to tertiary education.

At MOET, class sizes are small enough to enable focused pastoral care and meetings are often held with guardians regarding the children's progress. A meal is provided every day at break time as the children are from extremely poor backgrounds; this may be their only meal. Lunch is provided once a week, whereupon clubs and activities are held in the afternoon. In their last year ('Standard 8') children board at MOET school to focus on their studies. A boarding house was built to accommodate them with the support of FOMOE. The school also strives to anticipate hunger problems by building food reserves and will provide extra meals to children during famine crises. During dire famine it also helps in local communities with food aid.

The trustees thus confirm that they have complied, in full, with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance as published by the Charity Commission for England and Wales.

### **Achievements and performance**

In 2022, FOMOE raised £47,267 (2021: £46,016) with the help of many people of all ages undertaking a variety of fundraising activities. As always, we are very grateful to those generous enough to give via recurring payments, whether on a monthly or annual basis.

### **At MOET school**

MOET carries on with its academy success. Out of all the 334 Primary School pupils, 289 passed; a pass rate of 86%. In addition, MOET continues to achieve excellent selection rates to allow its pupils to continue to secondary school. FOMOE found sponsors for 33 former MOET students to go to secondary education and nine to go into tertiary education.

Part of MOET's education programme provides pupils with vocational skills, should they not continue their studies at secondary school. Tailoring, welding, computer, and cooking workshops take place in the afternoon once academic classes have finished. FOMOE funded the tailoring and welding centres with additional capital so that they are able to generate income through the sale of door and window frames and school uniforms.

# **Friends of Mangochi Orphans Education**

## **Trustees' Report (continued)**

MOET does not only teach learners academics skills, but also imparts them with codes of conduct and ethics, hence they are expected to behave well as they are part MOET. This ensures that learners are well mannered at school. In addition, student counseling typically happens once per term.

In an effort to ensure that at least everyone at MOET, both staff members and students, are physically fit, sporting activities are organized weekly in addition to an annual sports day. The grand sporting day took place in June 2022 having been postponed for two years due to COVID 19 pandemic restrictions.

MOET students perform various activities upon every end of term. They displayed some of the skills acquired throughout the months such as their achievements in drama, poetry and music. Students expressed themselves in English fluently, which is an indication of a more improved education quality at MOET.

MOET has a passion for not only sustaining its operation of education institutions such as elementary and Primary Education but also for maintaining its quality of education by improving teaching standards. To achieve this, teachers underwent a series of training courses on Special Needs Education (SNE) and on Formulation and Marking of Examinations Training in February 2022.

### **Vocation skills**

MOET learners undergo extra-curricular accomplishments after normal classes in order to cultivate their potential skills including; painting, drawing, cooking, welding and computer operation.

As one way of raising its funds, MOET produces goods locally and sells them to people in the community. Learners are trained to process raw materials found in the local environment in order to make food, medicine and other products. Such products are also sold to increase MOET's revenues.

### **Permaculture**

MOET is an institution which follows principals of permaculture. Permaculture principles are recommended in ensuring sustainable conservation and utilization of forest, soil and water resources. These are critical in sustaining livelihood especially to people in rural areas. To make sure that every member of staff is conversant with the principle and is supportive to the interventions at the institution, training was organized for members of staff as well as the surrounding communities. These courses were conducted for two weeks in May 2022. In addition, water and waste management and farming were emphasized.

The Sustainable Livelihood for All (SULIA), a local organization that implements activities to support people living sustainably, decided to support MOET having seen potential synergies between the two organizations. This support included training to parents and guardians of pupils within its catchment area. The training was for a week and a total of 20 households participated.

### **Financial Review**

In 2022, total incoming resources were £47,267 (2021: £46,016), derived from donations. Total expenditure for 2022 was £43,859 (2021: £49,257). Therefore, the total balance on reserves increased from £22,354 in 2021 to £25,762 in 2022.

Reserves are held in pounds sterling due to the volatility of the Malawi currency. Reserves are held due to donations from sponsors being held and passed on to the school in line with the budget. Donations received specifically for children going through the school are paid over each quarter as part of the aid package sent to MOET.

As at 31 December 2022, restricted reserves were £21,575 (31 December 2021: £22,006). The amount held in restricted reserves in relation to construction of the secondary school amounted to £16,524 as at 31 December 2022 (2021: £16,524). The amount held in restricted reserves in relation to sponsorship of secondary and tertiary education was £5,051 (2021: £5,482) as at 31 December 2022. As at 31 December 2022, unrestricted reserves were £4,187 (31 December 2021: £348).

### **Going concern**

There is currently no uncertainty about the charity's ability to continue as a going concern. FOMOE functions on minimal running costs and owns no property nor has it any ongoing commitments; neither of a financial nor contractual nature.

# Friends of Mangochi Orphans Education

## Trustees' Report (continued)

### **Structure, Governance and management**

The Friends of Mangochi Orphans Education is a charity established and governed by a Trust Deed dated 23 May 2010. It registered with the Charity Commission on 14 September 2010. The charity is an unincorporated charity whose business is conducted and managed by its committee of trustees. New trustees are voted in by way of members' vote.

### **Statement of Trustees' Responsibilities**

The charity trustees are responsible for preparing a Trustees' Annual Report and financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 29 October 2023 and signed on its behalf by:



.....  
Ms Maria J. Dieguez Rodriguez  
Trustee

# **Friends of Mangochi Orphans Education**

## **Independent Examiner's Report to the trustees of Friends of Mangochi Orphans Education**

I report to the trustees on my examination of the accounts of the Friends of Mangochi Orphans Education for the year ended 31 December 2022.

### **Responsibilities and basis of report**

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the 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;
- 2 the accounts do not accord with the accounting records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in 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.



D C Besser ACA

16 Collison Avenue  
Arkley  
Herts  
EN5 3DD

Date: 30 October 2023

# Friends of Mangochi Orphans Education

## Statement of Financial Activities

Year Ended 31 December 2022

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2022<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 2    | 30,369                     | 16,898                   | 47,267             |
| <b>Expenditure on;</b>             |      |                            |                          |                    |
| Charitable activities              | 3    | (26,530)                   | (17,329)                 | (43,859)           |
| Total Expenditure                  |      | (26,530)                   | (17,329)                 | (43,859)           |
| Net (expenditure)/income           |      | 3,839                      | (431)                    | 3,408              |
| Gross transfers between funds      |      | -                          | -                        | -                  |
| Net movement in funds              |      | 3,839                      | (431)                    | 3,408              |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 348                        | 22,006                   | 22,354             |
| Total funds carried forward        | 7    | 4,187                      | 21,575                   | 25,762             |

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2021<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 2    | 33,627                     | 12,389                   | 46,016             |
| <b>Expenditure on;</b>             |      |                            |                          |                    |
| Charitable activities              | 3    | (37,255)                   | (12,002)                 | (49,257)           |
| Total Expenditure                  |      | (37,255)                   | (12,002)                 | (49,257)           |
| Net (expenditure)/income           |      | (3,628)                    | 387                      | (3,241)            |
| Gross transfers between funds      |      | -                          | -                        | -                  |
| Net movement in funds              |      | (3,628)                    | 387                      | (3,241)            |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 3,976                      | 21,619                   | 25,595             |
| Total funds carried forward        | 7    | 348                        | 22,006                   | 22,354             |

All of the charity's activities derive from continuing operations during the above two years.

The notes form part of these financial statements.

# Friends of Mangochi Orphans Education

## Balance Sheet

31 December 2022

|                                                       | Note | 2022<br>£     | 2021<br>£     |
|-------------------------------------------------------|------|---------------|---------------|
| <b>Current assets</b>                                 |      |               |               |
| Debtors                                               | 6    | 9,542         | 4,658         |
| Cash at bank and in hand                              |      | 16,220        | 17,696        |
|                                                       |      | <u>25,762</u> | <u>22,354</u> |
| <b>Creditors: Amounts falling due within one year</b> |      | <u>-</u>      | <u>-</u>      |
| <b>Net assets</b>                                     |      | <u>25,762</u> | <u>22,354</u> |
| <b>Funds of the charity:</b>                          |      |               |               |
| <b>Restricted funds</b>                               |      | 21,575        | 22,006        |
| <b>Unrestricted income funds</b>                      |      |               |               |
| Unrestricted funds                                    |      | 4,187         | 348           |
| <b>Total funds</b>                                    | 7    | <u>25,762</u> | <u>22,354</u> |

The notes form part of these financial statements.

The financial statements were approved by the trustees, and authorised for issue on 29 October 2023 and signed on their behalf by:



.....  
Ms Maria J Dieguez Rodriguez  
Trustee

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2022

### 1 Accounting policies

#### **Statement of compliance**

The financial statements of the charity, which is a public benefit under FRS 102, have been prepared under the historical cost convention in accordance with 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) (issued October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Friends of Mangochi Orphans Education meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Exemption from preparing a cash flow statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Going concern**

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

#### **Income and endowments**

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

#### **Donations and legacies**

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

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

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

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2022

### ***Grant expenditure***

Grants payable are payments to third parties in the furtherance of the charitable objectives of the charity.

### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### ***Fund structure***

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### ***Financial instruments***

#### ***Classification***

The charity holds the following financial instruments:

- Short-term other debtors and creditors;
- Cash and bank balances.

All financial instruments are classified as basic.

### ***Recognition and measurement***

The charity has chosen to apply the recognition and measurement principles in FRS102. Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the charity's obligations are discharged, expire or are cancelled. Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

### ***Judgements and key sources of estimate uncertainty***

No key judgments, estimates or assumptions have been identified.

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2022

### 2 Income from donations and legacies

|                            | General<br>£  | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|----------------------------|---------------|--------------------------|--------------------|--------------------|
| Donations and legacies;    |               |                          |                    |                    |
| Donations from individuals | 30,369        | 16,898                   | 47,267             | 46,016             |
|                            | <u>30,369</u> | <u>16,898</u>            | <u>47,267</u>      | <u>46,016</u>      |

### 3 Expenditure on charitable activities

|                  | Grant funding<br>of activity<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|------------------|-----------------------------------|--------------------|--------------------|
| Grants           | 43,839                            | 43,839             | 49,237             |
| Governance costs | 20                                | 20                 | 20                 |
|                  | <u>43,859</u>                     | <u>43,859</u>      | <u>49,257</u>      |

In 2022, £26,510 (2021 - £37,235) of the above expenditure was attributable to unrestricted funds and £17,329 (2021 - £12,002) to restricted funds.

All grants payable are made to the school in Mangochi to support children through primary, secondary and tertiary education.

Contained within Governance costs are £20 bank fees (2021: £20), £Nil consultancy fees (2021: £Nil) and £Nil Independent examiner's fee (2021: £Nil).

### 4 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

No other disclosable related party transactions took place in the year.

### 5 Taxation

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

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2022

### 6 Debtors

|               | 2022<br>£ | 2021<br>£ |
|---------------|-----------|-----------|
| Other debtors | 9,542     | 4,658     |

### 7 Funds

|                           | Balance at<br>1 January<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 December<br>2022<br>£ |
|---------------------------|--------------------------------------|----------------------------|----------------------------|----------------|----------------------------------------|
| <b>Unrestricted funds</b> |                                      |                            |                            |                |                                        |
| General                   | (348)                                | (30,369)                   | 26,530                     | -              | (4,187)                                |
| <b>Restricted funds</b>   | (22,006)                             | (16,898)                   | 17,329                     | -              | (21,575)                               |
| <b>Total funds</b>        | (22,354)                             | (47,267)                   | 43,859                     | -              | (25,762)                               |

### 8 Analysis of net assets between funds

As at 31 December 2022

|                         | Unrestricted<br>general funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ |
|-------------------------|------------------------------------|--------------------------|------------------|
| Current assets          | 4,187                              | 21,575                   | 25,762           |
| Current liabilities     | -                                  | -                        | -                |
| <b>Total net assets</b> | <b>4,187</b>                       | <b>21,575</b>            | <b>25,762</b>    |

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# Accounts

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**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

**From 1/1/2021**  
**Period end date**

**Period start date To 31/12/2021**

**Charity name: Friends of Mangochi Orphans Education (FOMOE)**

**Charity registration number: 1137984**

## Objectives and Activities

|                                                                                                                                                                      | SORP reference     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document                                                                                          | Para 1.17          | To advance the education, relieve poverty and sickness and enhance the preservation and protection of good health of vulnerable and orphaned children in Malawi; in particular by helping to fund a school known as Mangochi Orphans Education and Training.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <p>FOMOE's focus continues to be raising funds for MOET school – a primary school for orphan children supporting the communities in the Mangochi district in Malawi.</p> <p>FOMOE finds sponsors for MOET students with the necessary grades to attend secondary school and seeks funding for exceptional pupils to go into tertiary education.</p> <p>At MOET, class sizes are small to enable focused pastoral care and meetings are often held with guardians regarding the children's progress. A meal is provided every day at break time as the children are from extremely poor backgrounds, this may be their only meal. Lunch is provided once a week, when clubs and activities are held in the afternoon.</p> <p>In their last year (Standard 8) children board at MOET school to focus on their studies. A boarding house was built to accommodate them.</p> <p>The school also strives to anticipate hunger problems by building food reserves and will provide extra meals to children during famine crises.</p> <p>During dire famine it also helps in local communities with food aid.</p> |

|                                                                                                                              |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                              |           | <p>Life skills – eg computer studies, cooking, carpentry, tinsmith, tailoring, sewing and building to encourage self-reliance when they leave school especially for those not going to secondary school.</p> <p>Sustainable organic, permaculture, tree planting and medicinal gardening to promote food self-sufficiency, improve diet and use of medicinal plants.</p> <p>In season produce from garden and kitchen sold locally and at a roadside stall.</p> <p>ANAMED – Action for Natural Medicine – using plants for natural medicines.</p> <p>Irrigation project to extend crop seasons and fishponds to help diet and sell locally.</p> <p>HIV/AIDS (EDZI TOTO program) and Malaria awareness programmes covering all aspects including diet and health.</p> <p>Sports promoting team activities – football, netball and basketball with matches against other schools.</p> <p>Village outreach project – trained staff from MOET school work with local village committees and schools to promote sustainable organic and permaculture techniques to grow food, shelter and medicinal plants.</p> |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | <b>All trustees have read the guidance issued by the Charities Commission on Public Benefit.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |  |
|------------------------------------------------------------------|----------------|--|
| Policy on grant making                                           | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |
| Contribution made by volunteers                                  | Para 1.38      |  |
| Other                                                            |                |  |

## Achievements and Performance

|                                                                                                                                                                                                 | SORP reference |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>In 2021 FOMOE raised £46,016 (£48,173 in 2020) with the help of many people young and old undertaking a huge variety of fundraising activities. As always, we are very grateful to those generous enough to give via recurring payments, whether on annual or monthly basis.</p> <p>MOET school continues to achieve excellent selection rates to allow its pupils to continue to secondary school. This year MOET was able to find sponsors for five former MOET pupils to go into Tertiary education, and 45 to secondary school.</p> <p>Part of MOET's education programme provides pupils with vocational skills, should they not continue their studies at secondary school. Tailoring, welding, computer, and cooking workshops take place in the afternoon once academic classes have finished. FOMOE has provided the tailoring and welding centres with additional capital so they will be able to generate income through the sales of door and window frames and school uniforms.</p> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                              |           |  |
|--------------------------------------------------------------|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other                                                        |           |  |

## Financial Review

|                                                                                  |           |                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Review of the charity's financial position at the end of the period              | Para 1.21 | Total income was £46,016 and total expenses were £49,257. Therefore, the total balance decreased from £25,595 in 2020 to £22,354 in 2021.                                                                                                                                                                                                                                |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | Reserves are held in GBP due to the volatility of the Malawi currency. Reserves are held due to donations from sponsors being held and passed on to the school in line with the budget. Donations received specifically for children going through the school are paid over each quarter as part of the aid package sent to MOET.                                        |
| Amount of reserves held                                                          | Para 1.22 | Restricted reserves for the construction of the secondary school amount £16,524, and restricted reserves for secondary and tertiary education are £5,482. Unrestricted reserves are £348.                                                                                                                                                                                |
| Reasons for holding zero reserves                                                | Para 1.22 |                                                                                                                                                                                                                                                                                                                                                                          |
| Details of fund materially in deficit                                            | Para 1.24 |                                                                                                                                                                                                                                                                                                                                                                          |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | There is currently no uncertainty about the charity's ability to continue as a going concern. FOMOE functions on minimal running costs and owns no property nor has it any ongoing commitments; neither of a financial nor contractual nature. In forming this assessment, the Trustees have taken into consideration the impact that Covid-19 could have on operations. |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                                 |           |  |
|---------------------------------------------------------------------------------|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other                                                                           |           |  |

## Structure, Governance and Management

|                                                                                                                                                                           |           |                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------|
| Description of charity's trusts:                                                                                                                                          |           | <b>One Trust</b>                                        |
| Type of governing document<br>( <a href="#">trust deed</a> , <a href="#">royal charter</a> )                                                                              | Para 1.25 | <b>Trust Deed</b>                                       |
| How is the charity constituted?<br>(e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )                                                                | Para 1.25 | <b>Simple Trust not incorporated</b>                    |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | <b>Voted in by trustees at an Extraordinary meeting</b> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                                           |           |  |
|-------------------------------------------------------------------------------------------|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties                                                     | Para 1.51 |  |
| Other                                                                                     |           |  |

### Reference and Administrative details

|                             |                                       |
|-----------------------------|---------------------------------------|
| Charity name                | Friends of Mangochi Orphans Education |
| Other name the charity uses | FOMOE                                 |
| Registered charity number   | 1137984                               |
| Charity's principal address | 63 Spirit Quay<br>London<br>E1W 2UT   |

**Names of the charity trustees who manage the charity**

|    | Trustee name         | Office (if any)   | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|----------------------|-------------------|-----------------------------------|---------------------------------------------------------------|
| 1  | T R Clarke           | Chair             | Till 21/07/2019                   |                                                               |
| 2  | James Brittain       | Secondary Schools | From 8/03/2017                    |                                                               |
| 3  | Maria Dieguez        | Chair/Treasurer   | From 21/4/2018                    |                                                               |
| 4  | Sanchia Thompson     | Legal             | Till 8/01/2020                    |                                                               |
| 5  | Johannes Lau         | Volunteers        | From 8/12/2018                    |                                                               |
| 6  | Grahame Wood         | Treasurer         | Till 21/4/2018                    |                                                               |
| 7  | Grahame Wood         | Trustee           | From 22/4/2018 to 8/12/2018       |                                                               |
| 8  | Kate Bernard         | Volunteers        | Till 8/12/2018                    |                                                               |
| 9  | Judith Cramp         | Admin             | 26/8/2018 to 5/12/2018            |                                                               |
| 10 | Mr B Kelly           | Marketing         | Till 31/05/2018                   |                                                               |
| 11 | Aimee Johanna Coelho | Marketing         | Till 17/01/2020                   |                                                               |
| 12 | Amy Warner           | Fundraising       | From 21/04/2019                   |                                                               |
| 13 | Joseph Marris        | Strategy          | From 2/10/2019 to 15/12/2021      |                                                               |
| 14 |                      |                   |                                   |                                                               |
| 15 |                      |                   |                                   |                                                               |
| 16 |                      |                   |                                   |                                                               |
| 17 |                      |                   |                                   |                                                               |
| 18 |                      |                   |                                   |                                                               |
| 19 |                      |                   |                                   |                                                               |
| 20 |                      |                   |                                   |                                                               |

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

## Funds held as custodian trustees on behalf of others

|                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------|--|
| Description of the assets held in this capacity                                                                               |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

#### Name of chief executive or names of senior staff members (Optional information)

|  |
|--|
|  |
|--|

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

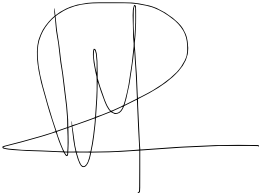
## Other optional information

|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                     |                                                                                   |  |
|-------------------------------------|-----------------------------------------------------------------------------------|--|
| Signature(s)                        |  |  |
| Full name(s)                        | Maria Jose Dieguez Rodriguez                                                      |  |
| Position (eg Secretary, Chair, etc) | Chair and financial trustee                                                       |  |
| Date                                | 31 October 2022                                                                   |  |

# **Friends of Mangochi Orphans Education**

**Annual Report and** Financial Statements  
**Year Ended** 31 December 2021

Charity registration number: 1137984

# **Friends of Mangochi Orphans Education**

## **Contents of the Financial Statements For the Year Ended 31 December 2021**

|                                                                   |    |
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| Trustees' Report (including Reference and Administrative Details) | 3  |
| Statement of Trustees' Responsibilities                           | 7  |
| Independent Examiner's Report                                     | 8  |
| Statement of Financial Activities                                 | 9  |
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| Notes to the Financial Statements                                 | 11 |

# **Friends of Mangochi Orphans Education**

## **Trustees' Report**

### **Reference and Administrative Details**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

### **Trustees**

James Brittain

Maria Dieguez

Johannes Lau

Amy Warner

Joseph Marris (Resigned 15 December 2021)

### **Principal Office**

63 Spirit Quay

E1W 2UT

London

### **Charity Registration Number**

1137984

### **Independent Examiner**

D C Besser ACA

# **Friends of Mangochi Orphans Education**

## **Trustees' Report**

### **Objectives and activities for the public benefit**

The purpose of the charity is to advance the education, relieve poverty and sickness and enhance the preservation and protection of vulnerable and orphaned children in Malawi; in particular by helping to fund a school known as Mangochi Orphans Education and Training ("MOET"), located in Mangochi, Malawi.

### **Public benefit**

The Charities Act 2011 introduced the requirement for charities to show they provide a public benefit. The trustees have periodically reviewed the goals, services and objectives of the charity in light of this requirement. This trustees' annual report clearly evidences how the charity strives to meet that need.

Friends of Mangochi Orphans Education ("FOMOE") continues to focus on raising funds for MOET, a primary school for orphan children supporting communities in the Mangochi district in Malawi. Additionally, FOMOE finds sponsors for MOET pupils with the necessary grades to attend secondary school and seeks funding for exceptional pupils to continue onward to tertiary education.

At MOET, class sizes are small enough to enable focused pastoral care and meetings are often held with guardians regarding the children's progress. A meal is provided every day at break time as the children are from extremely poor backgrounds; this may be their only meal. Lunch is provided once a week, whereupon clubs and activities are held in the afternoon. In their last year ('Standard 8') children board at MOET school to focus on their studies. A boarding house was built to accommodate them with the support of FOMOE. The school also strives to anticipate hunger problems by building food reserves and will provide extra meals to children during famine crises. During dire famine it also helps in local communities with food aid.

The trustees thus confirm that they have complied, in full, with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance as published by the Charity Commission for England and Wales.

### **Achievements and performance**

In 2021 FOMOE raised £46,016 (2020: £48,173) with the help of many people of all ages undertaking a variety of fundraising activities. As always, we are very grateful to those generous enough to give via recurring payments, whether on an annual or monthly basis.

### **At MOET school**

MOET school continues to achieve excellent selection rates to allow its pupils to continue to secondary school. FOMOE found sponsors for five former MOET pupils to go into Tertiary education, and 45 to secondary school.

Part of MOET's education programme provides pupils with vocational skills, should they not continue their studies at secondary school. Tailoring, welding, computer, and cooking workshops take place in the afternoon once academic classes have finished. FOMOE funded the tailoring and welding centres with additional capital so that they are able to generate income through the sales of door and window frames and school uniforms.

# Friends of Mangochi Orphans Education

## Trustees' Report (continued)

At the start of the academic year, MOET provided learning materials such as exercise books and pens to a total of 234 pupils at the school. It has been the custom of the institution to support learners, especially those in most need, with such resources as it is not easy for their parents and guardians to get them. Providing all the required resources to pupils boost their interest in education and make them concentrate more in their classes. MOET is doing all it can to not only provide them with exercise books and pens but also with school uniforms and food. Donors from the UK also sent some assorted items such as clothes, learning materials and chairs.

MOET has undertaken a drive to develop e-learning for pupils in order to ease the burden that teachers have especially when they are teaching with an aid of a diagram. The practice also benefited secondary school students during the lockdown and when taking assignments while they are at home. However, the institution discovered that some teachers had knowledge gaps in using computers and offered them some training. Five out of 12 teachers participated in the programme.

Before sports every Thursdays, pupils attend various clubs and societies. From these clubs, they learn many skills, including: tailoring, drawing, singing and piano.

MOET challenged secondary and primary school pupils during holidays to wisely utilise their time by offering access to a computer room to further learn computer and typing skills. Learning was in a group of ten students per time due to the limited number of functioning desktop computers available. Computer learning was open to the pupils for a period of three weeks starting immediately after closure of the first academic term.

It was another successful year academically. Out of all the 382 Primary School pupils at MOET, 291 passed; a pass rate of 88%. The closing ceremony was punctuated by presentation of awards to best performers. Those who got the first three positions were awarded with stationery as an added incentive.

MOET's mission is to provide academic and professional support to underprivileged children, hence why registration takes into consideration the incapability of the household's parents to support the child academically. Every year, MOET staff visits households in the village to register children for an elementary education at the institution.

The MOET campus has deliberately planted and thus become surrounded by trees and plants for the purposes of educating the community on how valuable natural vegetation is for human livelihood and as a tangible display of conservation. Permaculture which used the principles of vegetation ecology is one of the extra-curricular activities that are encouraged and practiced at MOET. MOET organized Permaculture Training to orient its new staff which are mostly comprised of teachers and few support staff. Such trainings have assisted MOET in transforming its environment from a desert in 2001 into a forest with impressive biodiversity. For example, MOET processes Moringa powder from the tree, *Moringa Oleifera*. Moringa is used to cure a number of diseases such as toothache, wounds and diabetes. As part of MOET's income generating activities, they display such trees and plants to sell to passers-by, generating substantial income to help run the institution.

MOET carried out some maintenance work during the pupils' holidays on Standard 3 and 4 classrooms including fixing the dilapidated floor re-plastering and painting the walls. FOMOE funded the project of re-wiring the school by placing underground armoured cables to replace the old wires. The entire institution is currently electrified.

MOET is striving to keep the standards of education delivery up to date. One of the key elements of improving learning standards is to provide comfort to learners. Using funds the institution generated from miscellaneous sales, MOET uplifted the condition of the girls' hostel by making single decked beds. A total of seven beds were constructed and are meant to accommodate 14 girls. The bedding system is a good one as it creates enough space for luggage and for their stay in a room.

# **Friends of Mangochi Orphans Education**

## **Trustees' Report (continued)**

### **Financial Review**

In 2021, total incoming resources were £46,016 (2020: £48,173), derived from donations. Total expenditure for 2021 was £49,257 (2020: £50,801). Therefore, the total balance on reserves decreased from £25,595 in 2020 to £22,354 in 2021.

Reserves are held in pounds sterling due to the volatility of the Malawi currency. Reserves are held due to donations from sponsors being held and passed on to the school in line with the budget. Donations received specifically for children going through the school are paid over each quarter as part of the aid package sent to MOET.

As at 31 December 2021, restricted reserves are £22,006 (31 December 2020: £21,619). The amount held in restricted reserves in relation to construction of the secondary school amounted to £16,524 as at 31 December 2021 (2020: £16,524). The amount held in restricted reserves in relation to sponsorship of secondary and tertiary education was £5,482 (2020: £5,095) as at 31 December 2021. As at 31 December 2021, unrestricted reserves are £348 (31 December 2020: £3,976).

### **Going concern**

There is currently no uncertainty about the charity's ability to continue as a going concern. FOMOE functions on minimal running costs and owns no property nor has it any ongoing commitments; neither of a financial nor contractual nature. In forming this assessment, the Trustees have taken into consideration the impact that Covid-19 could have on operations.

# Friends of Mangochi Orphans Education

## Trustees' Report (continued)

### **Structure, Governance and management**

The Friends of Mangochi Orphans Education is a charity established and governed by a Trust Deed dated 23 May 2010. It registered with the Charity Commission on 14 September 2010. The charity is an unincorporated charity whose business is conducted and managed by its committee of trustees. New trustees are voted in by way of members' vote.

### **Statement of Trustees' Responsibilities**

The charity trustees are responsible for preparing a Trustees' Annual Report and financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 31 October 2022 and signed on its behalf by:



.....  
Ms Maria J. Dieguez Rodriguez  
Trustee

# **Friends of Mangochi Orphans Education**

## **Independent Examiner's Report to the trustees of Friends of Mangochi Orphans Education**

I report to the trustees on my examination of the accounts of the Friends of Mangochi Orphans Education for the year ended 31 December 2021.

### **Responsibilities and basis of report**

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the 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;
- 2 the accounts do not accord with the accounting records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in 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.



D C Besser ACA

16 Collison Avenue  
Arkley  
Herts  
EN5 3DD

Date: 31 October 2022

# Friends of Mangochi Orphans Education

## Statement of Financial Activities

Year Ended 31 December 2021

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2021<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 2    | 33,627                     | 12,389                   | 46,016             |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Charitable activities              | 3    | (37,255)                   | (12,002)                 | (49,257)           |
| Total Expenditure                  |      | <u>(37,255)</u>            | <u>(12,002)</u>          | <u>(49,257)</u>    |
| Net (expenditure)/income           |      | (3,628)                    | 387                      | (3,241)            |
| Gross transfers between funds      |      | -                          | -                        | -                  |
| Net movement in funds              |      | <u>(3,628)</u>             | <u>387</u>               | <u>(3,241)</u>     |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 3,976                      | 21,619                   | 25,595             |
| Total funds carried forward        | 7    | <u>348</u>                 | <u>22,006</u>            | <u>22,354</u>      |

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2020<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 2    | 31,750                     | 16,423                   | 48,173             |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Charitable activities              | 3    | (38,756)                   | (12,045)                 | (50,801)           |
| Total Expenditure                  |      | <u>(38,756)</u>            | <u>(12,045)</u>          | <u>(50,801)</u>    |
| Net (expenditure)/income           |      | (7,006)                    | 4,378                    | (2,628)            |
| Gross transfers between funds      |      | -                          | -                        | -                  |
| Net movement in funds              |      | <u>(7,006)</u>             | <u>4,378</u>             | <u>(2,628)</u>     |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 10,982                     | 17,241                   | 28,223             |
| Total funds carried forward        | 7    | <u>3,976</u>               | <u>21,619</u>            | <u>25,595</u>      |

All of the charity's activities derive from continuing operations during the above two years.

The notes form part of these financial statements.

# Friends of Mangochi Orphans Education

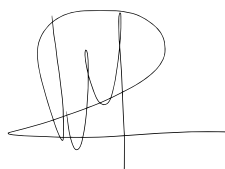
## Balance Sheet

31 December 2021

|                                                       | Note | 2021<br>£     | 2020<br>£     |
|-------------------------------------------------------|------|---------------|---------------|
| <b>Current assets</b>                                 |      |               |               |
| Debtors                                               | 6    | 4,658         | 5,452         |
| Cash at bank and in hand                              |      | 17,696        | 20,143        |
|                                                       |      | <u>22,354</u> | <u>25,595</u> |
| <b>Creditors: Amounts falling due within one year</b> |      | -             | -             |
| <b>Net assets</b>                                     |      | <u>22,354</u> | <u>25,595</u> |
| <b>Funds of the charity:</b>                          |      |               |               |
| <b>Restricted funds</b>                               |      | 22,006        | 21,619        |
| <b>Unrestricted income funds</b>                      |      |               |               |
| Unrestricted funds                                    |      | 348           | 3,976         |
| <b>Total funds</b>                                    | 7    | <u>22,354</u> | <u>25,595</u> |

The notes form part of these financial statements.

The financial statements were approved by the trustees, and authorised for issue on 31 October 2022 and signed on their behalf by:



.....  
Ms Maria J Dieguez Rodriguez  
Trustee

# **Friends of Mangochi Orphans Education**

## **Notes to the Financial Statements**

**Year Ended 31 December 2021**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements of the charity, which is a public benefit under FRS 102, have been prepared under the historical cost convention in accordance with 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) (issued October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Friends of Mangochi Orphans Education meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Exemption from preparing a cash flow statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Going concern**

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

#### **Income and endowments**

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

#### **Donations and legacies**

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

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

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

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2021

### ***Grant expenditure***

Grants payable are payments to third parties in the furtherance of the charitable objectives of the charity.

### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### ***Fund structure***

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### ***Financial instruments***

#### ***Classification***

The charity holds the following financial instruments:

- Short-term other debtors and creditors;
- Cash and bank balances.

All financial instruments are classified as basic.

#### ***Recognition and measurement***

The charity has chosen to apply the recognition and measurement principles in FRS102. Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the charity's obligations are discharged, expire or are cancelled. Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2020

### 2 Income from donations and legacies

|                            | <b>General</b> | <b>Restricted funds</b> | <b>Total 2021</b> | <b>Total 2020</b> |
|----------------------------|----------------|-------------------------|-------------------|-------------------|
|                            | <b>£</b>       | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| Donations and legacies;    |                |                         |                   |                   |
| Donations from individuals | 33,627         | 12,389                  | 46,016            | 48,173            |
|                            | <u>33,627</u>  | <u>12,389</u>           | <u>46,016</u>     | <u>48,173</u>     |

### 3 Expenditure on charitable activities

|                  | <b>Grant funding of activity</b> | <b>Total 2021</b> | <b>Total 2020</b> |
|------------------|----------------------------------|-------------------|-------------------|
|                  | <b>£</b>                         | <b>£</b>          | <b>£</b>          |
| Grants           | 49,237                           | 49,237            | 50,781            |
| Governance costs | 20                               | 20                | 20                |
|                  | <u>49,257</u>                    | <u>49,257</u>     | <u>50,801</u>     |

In 2021, £37,235 (2020 - £38,756) of the above expenditure was attributable to unrestricted funds and £12,002 (2020 - £12,045) to restricted funds.

All grants payable are made to the school in Mangochi to support children through primary, secondary and tertiary education.

Contained within Governance costs are £20 bank fees (2020: £20), £Nil consultancy fees (2020: £Nil) and £Nil Independent examiner's fee (2020: £Nil).

### 4 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 5 Taxation

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

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2021

### 6 Debtors

|               | 2021<br>£ | 2020<br>£ |
|---------------|-----------|-----------|
| Other debtors | 4,658     | 5,452     |

### 7 Funds

|                           | Balance<br>at<br>1 January<br>2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 December<br>2021<br>£ |
|---------------------------|-----------------------------------------|----------------------------|----------------------------|----------------|----------------------------------------|
| <b>Unrestricted funds</b> |                                         |                            |                            |                |                                        |
| General                   | (3,976)                                 | (33,627)                   | 37,255                     | -              | (348)                                  |
| <b>Restricted funds</b>   | (21,619)                                | (12,389)                   | 12,002                     | -              | (22,006)                               |
| <b>Total funds</b>        | <u>(25,595)</u>                         | <u>(46,016)</u>            | <u>49,257</u>              | <u>-</u>       | <u>(22,354)</u>                        |

### 8 Analysis of net assets between funds

As at 31 December 2021

|                         | Unrestricted<br>general funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ |
|-------------------------|------------------------------------|--------------------------|------------------|
| Current assets          | 348                                | 22,006                   | 22,354           |
| Current liabilities     | -                                  | -                        | -                |
| <b>Total net assets</b> | <u>348</u>                         | <u>22,006</u>            | <u>22,354</u>    |

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# Accounts

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**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

**From 1/1/2020**  
**Period end date**

**Period start date To 31/12/2020**

**Charity name: Friends of Mangochi Orphans Education (FOMOE)**

**Charity registration number: 1137984**

## Objectives and Activities

|                                                                                                                                                                      | SORP reference     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document                                                                                          | Para 1.17          | To advance the education, relieve poverty and sickness and enhance the preservation and protection of good health of vulnerable and orphaned children in Malawi; in particular by helping to fund a school known as Mangochi Orphans Education and Training.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <p>FOMOE's focus continues to be raising funds for MOET school – a primary school for orphan children supporting the communities in the Mangochi district in Malawi.</p> <p>FOMOE finds sponsors for MOET students with the necessary grades to attend secondary school and seeks funding for exceptional pupils to go into tertiary education.</p> <p>At MOET, class sizes are small to enable focused pastoral care and meetings are often held with guardians regarding the children's progress. A meal is provided every day at break time as the children are from extremely poor backgrounds, this may be their only meal. Lunch is provided once a week, when clubs and activities are held in the afternoon.</p> <p>In their last year (Standard 8) children board at MOET school to focus on their studies. A boarding house was built to accommodate them with the support of FOMOE.</p> <p>The school also strives to anticipate hunger problems by building food reserves and will provide extra meals to children during famine crises.</p> <p>During dire famine it also helps in local communities with food aid.</p> |

|                                                                                                                              |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                              |           | <p>Life skills – eg computer studies, cooking, carpentry, tinsmith, tailoring, sewing and building to encourage self-reliance when they leave school especially for those not going to secondary school.</p> <p>Sustainable organic, permaculture, tree planting and medicinal gardening to promote food self-sufficiency, improve diet and use of medicinal plants.</p> <p>In season produce from garden and kitchen sold locally and at a roadside stall.</p> <p>ANAMED – Action for Natural Medicine – using plants for natural medicines.</p> <p>Irrigation project to extend crop seasons and fish ponds to help diet and sell locally.</p> <p>HIV/AIDS (EDZI TOTO program) and Malaria awareness programmes covering all aspects including diet and health.</p> <p>Human rights and conflict management programmes.</p> <p>Sports promoting team activities – football, netball and basketball with matches against other schools.</p> <p>Village outreach project – trained staff from MOET school work with local village committees and schools to promote sustainable organic and permaculture techniques to grow food, shelter and medicinal plants.</p> |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | <b>All trustees have read the guidance issued by the Charities Commission on Public Benefit.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |  |
|------------------------------------------------------------------|----------------|--|
| Policy on grant making                                           | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |
| Contribution made by volunteers                                  | Para 1.38      |  |
| Other                                                            |                |  |

## Achievements and Performance

|                                                                                                                                                                                                 | SORP reference |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>In 2020 FOMOE raised £48,173 (£62,977 in 2019) with the help of many people young and old undertaking a huge variety of fundraising activities. As always, we are very grateful to those generous enough to give via recurring payments, whether on annual or monthly basis.</p> <p>This was a difficult year financially with the weakened foreign exchange rate resulting in reduced buying power.</p> <p>MOET school continues to achieve excellent selection rates to allow its pupils to continue to secondary school. This year MOET was able to find sponsors for five former MOET pupils to go into Tertiary education, and 45 to secondary school.</p> <p>Part of MOET's education programme provides pupils with vocational skills, should they not continue their studies at secondary school. Tailoring, welding, computer, and cooking workshops take place in the afternoon once academic classes have finished. FOMOE has provided the tailoring and welding centres with additional capital so they will be able to generate income through the sales of door and window frames and school uniforms.</p> <p>Tuberculosis has the third highest death rate behind Malaria and HIV /AIDS in Malawi. Prevention, cure and support initiatives of the three diseases are made with support from The Global Fund. The National TB Prevention Network (TB) visited MOET to ensure their awareness of the disease and to encourage vigilance in setting up preventive measures through awareness talks and referring suspected patients to hospitals. TB also requested MOET to mainstream preventive activities in its various programs such as education and interaction with community members when implementing outreach projects. The overall goal of the initiative is to protect children from the disease.</p> <p>As part of the MOET permaculture program, pupils went on a field trip to Tropex Plant, a company that grows flowers, agro-forestry trees and shelter trees for sale to the nearby community, to learn how to grow plants and flowers, and how to take care of them.</p> |

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | <p>Vocational skills training is part of MOET's education. The goal is to help children become economically self-reliant in the future. With an increased number of pupils becoming interested in sewing, MOET bought four additional sewing machines.</p> <p>MOET's classroom blocks were constructed in 2001 and have not been renovated for 18 years. The timber parts had almost completely been eaten by termites, making the iron sheets lose contact with the roofing timbers, which was posing a risk to the children. MOET undertook renovations on the roofs as well as repainting the walls of the girls' dormitory, skirting the toilet walls, mending the classroom floors and repainting the blackboards.</p> <p>The culture of the Christmas and New Year season in Malawi sees those celebrating being dressed formally and in new clothing as well as ensuring that they have good food and a high level of enjoyment. To preserve this cultural tradition, MOET provided second-hand clothes to the most vulnerable orphans.</p> <p>The Malawian Government closed schools as of 23rd March in an attempt to combat Covid-19 transmissions. The spread of Coronavirus has not only impacted the health of the Malawi's population but has also adversely impacted the country's education sector and MOET's volunteering programme. Thomas Wilson, a volunteer from Germany who came to teach at MOET Primary School in August 2019, had to go back to his country as a consequence of the pandemic.</p> <p>MOET implemented a school feeding program aimed at boosting the health of orphans and vulnerable children as well as encouraging them to remain at school. Closing the school meant they would not be able to access this food. However, MOET decided to continue the program by providing foodstuffs to the parents and guardians of the children so that they could consume food at home.</p> <p>As part of the closure, initiatives were put in place at MOET to implement teaching while pupils are at home. This remote learning demanded frequent visits to pupils' homes to distribute assignments and stationary to keep pupils busy. Teachers marked pupils' work collected during their visit from homes</p> |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | <p>as well as arranging food distribution. Guardians were engaged to help supervise their children, making sure that they stayed at home and maintained physical distance when working in a group.</p> <p>MOET helped communities to adopt Covid-19 preventive measures by distributing 30 handwashing buckets and soaps to 30 households within its catchment area in response to the shortage of sanitation facilities that MOET observed during its outreach programs. To further help the community, MOET pupils designed and sewed face masks that were sold at a cheaper price which also contributed to the fundraising initiatives of MOET.</p> <p>Standard 8, Form 4 and University Students resumed their classes on 7th September 2020. Prior to the school opening day, MOET trained staff and put all the necessary facilities in place in order to contain the spread of Coronavirus. One of the trainings focused on how teachers can create safe environments to prevent the spread of Covid 19 and teaching pupils how they can protect themselves from the pandemic in terms of hygiene and practicing social distancing during their school time. After the training MOET briefed guardians on how the school has prepared itself to handle pupils when they come back for classes, to assure the safety of their pupils, as well as discussing how they could collaborate in creating safe spaces for their children.</p> <p>MOET has always relied on rain-fed irrigation to grow crops, but this year they established an irrigation scheme to ensure food security during the dry season as well, providing food throughout the year. Crops include tomatoes, maize and green vegetables. Demand for the green cob, which are sold fresh or boiled, has been overwhelming. This year MOET has also increased its efforts growing more tree seedlings at its tree nursery. The money generated helps MOET to sustain school operations and buy materials such as exercise books and pens. Some income has already been made from tomato and vegetables sales while maize and tree seedlings are still growing.</p> |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                              |           |  |
|--------------------------------------------------------------|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other                                                        |           |  |

## Financial Review

|                                                                                  |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Review of the charity's financial position at the end of the period              | Para 1.21 | Total income was £48,173 and total expenses were £50,801. Therefore, the total balance decreased from £28,223 in 2019 to £25,595 in 2020.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | Reserves are held in GBP due to the volatility of the Malawi currency. Reserves are held due to donations from sponsors being held and passed on to the school in line with the budget. Donations received specifically for children going through the school are paid over each quarter as part of the aid package sent to MOET.                                                                                                                                                                                                                                                                                                           |
| Amount of reserves held                                                          | Para 1.22 | Restricted reserves for the construction of the secondary school amount £16,524, and restricted reserves for secondary and tertiary education are £5,095. Unrestricted reserves are £3,976.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Reasons for holding zero reserves                                                | Para 1.22 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Details of fund materially in deficit                                            | Para 1.24 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | There is currently no uncertainty about the charity's ability to continue as a going concern. FOMOE functions on minimal running costs and owns no property nor has it any ongoing commitments; neither of a financial nor contractual nature. In forming this assessment, the Trustees have taken into consideration the impact that Covid-19 could have on operations. Covid-19 crisis has affected UK charities since March 2020. Fundraising tends to go to charities that develop their activities in the UK, particularly around the NHS. Therefore, charities that operate overseas have seen their fundraising decreased. FOMOE has |

|  |  |                                                    |
|--|--|----------------------------------------------------|
|  |  | experienced a decrease in their monthly donations. |
|--|--|----------------------------------------------------|

### **Additional information (optional)**

You may choose to include further statements where relevant about:

|                                                                                 |           |  |
|---------------------------------------------------------------------------------|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other                                                                           |           |  |

## Structure, Governance and Management

|                                                                                                                                                                           |           |                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------|
| Description of charity's trusts:                                                                                                                                          |           | <b>One Trust</b>                                        |
| Type of governing document<br>(trust deed, royal charter)                                                                                                                 | Para 1.25 | <b>Trust Deed</b>                                       |
| How is the charity constituted?<br>(e.g unincorporated association, CIO)                                                                                                  | Para 1.25 | <b>Simple Trust not incorporated</b>                    |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | <b>Voted in by trustees at an Extraordinary meeting</b> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                                           |           |  |
|-------------------------------------------------------------------------------------------|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties                                                     | Para 1.51 |  |
| Other                                                                                     |           |  |

## Reference and Administrative details

|                             |                                       |
|-----------------------------|---------------------------------------|
| Charity name                | Friends of Mangochi Orphans Education |
| Other name the charity uses | FOMOE                                 |
| Registered charity number   | 1137984                               |
| Charity's principal address | 63 Spirit Quay<br>London<br>E1W 2UT   |

**Names of the charity trustees who manage the charity**

|    | Trustee name         | Office (if any)   | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|----------------------|-------------------|-----------------------------------|---------------------------------------------------------------|
| 1  | T R Clarke           | Chair             | Till 21/07/2019                   |                                                               |
| 2  | James Brittain       | Secondary Schools | From 8/03/2017                    |                                                               |
| 3  | Maria Dieguez        | Chair/Treasurer   | From 21/4/2018                    |                                                               |
| 4  | Sanchia Thompson     | Legal             | Till 8/01/2020                    |                                                               |
| 5  | Johannes Lau         | Volunteers        | From 8/12/2018                    |                                                               |
| 6  | Grahame Wood         | Treasurer         | Till 21/4/2018                    |                                                               |
| 7  | Grahame Wood         | Trustee           | From 22/4/2018 to 8/12/2018       |                                                               |
| 8  | Kate Bernard         | Volunteers        | Till 8/12/2018                    |                                                               |
| 9  | Judith Cramp         | Admin             | 26/8/2018 to 5/12/2018            |                                                               |
| 10 | Mr B Kelly           | Marketing         | Till 31/05/2018                   |                                                               |
| 11 | Aimee Johanna Coelho | Marketing         | Till 17/01/2020                   |                                                               |
| 12 | Amy Warner           | Fundraising       | From 21/04/2019                   |                                                               |
| 13 | Joseph Marris        | Strategy          | From 2/10/2019                    |                                                               |
| 14 |                      |                   |                                   |                                                               |
| 15 |                      |                   |                                   |                                                               |
| 16 |                      |                   |                                   |                                                               |
| 17 |                      |                   |                                   |                                                               |
| 18 |                      |                   |                                   |                                                               |
| 19 |                      |                   |                                   |                                                               |
| 20 |                      |                   |                                   |                                                               |

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

## Funds held as custodian trustees on behalf of others

|                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------|--|
| Description of the assets held in this capacity                                                                               |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

#### Name of chief executive or names of senior staff members (Optional information)

|  |
|--|
|  |
|--|

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

## Other optional information

|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                     |                                                                                   |  |
|-------------------------------------|-----------------------------------------------------------------------------------|--|
| Signature(s)                        |  |  |
| Full name(s)                        | Maria Jose Dieguez Rodriguez                                                      |  |
| Position (eg Secretary, Chair, etc) | Chair and financial trustee                                                       |  |
| Date                                | 30 <sup>th</sup> October 2021                                                     |  |

# **Friends of Mangochi Orphans Education**

**Annual Report and** Financial Statements  
**Year Ended** 31 December 2020

Charity registration number: 1137984

# **Friends of Mangochi Orphans Education**

## **Contents of the Financial Statements For the Year Ended 31 December 2020**

|                                                                   |    |
|-------------------------------------------------------------------|----|
| Trustees' Report (including Reference and Administrative Details) | 3  |
| Statement of Trustees' Responsibilities                           | 7  |
| Independent Examiner's Report                                     | 8  |
| Statement of Financial Activities                                 | 9  |
| Balance Sheet                                                     | 10 |
| Notes to the Financial Statements                                 | 11 |

# **Friends of Mangochi Orphans Education**

## **Trustees' Report**

### **Reference and Administrative Details**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

### **Trustees**

James Brittain

Maria Dieguez

Johannes Lau

Amy Warner

Joseph Marris

S C Thompson (Resigned 8 January 2020)

A J Coelho (Resigned 17 January 2020)

### **Principal Office**

63 Spirit Quay

E1W 2UT

London

### **Charity Registration Number**

1137984

### **Independent Examiner**

D C Besser ACA

# **Friends of Mangochi Orphans Education**

## **Trustees' Report (continued)**

### **Objectives and activities for the public benefit**

The purpose of the charity is to advance the education, relieve poverty and sickness and enhance the preservation and protection of good health of vulnerable and orphaned children in Malawi; in particular by helping to fund a school known as Mangochi Orphans Education and Training ("MOET"), located in Mangochi, Malawi.

### **Public benefit**

The Charities Act 2011 introduced the requirement for charities to show they provide a public benefit. The trustees have periodically reviewed the goals, services and objectives of the charity in light of this requirement. This trustees' annual report clearly evidences how the charity strives to meet that need.

Friends of Mangochi Orphans Education ("FOMOE") continues to focus on raising funds for MOET, a primary school for orphan children supporting communities in the Mangochi district in Malawi. Additionally, FOMOE finds sponsors for MOET pupils with the necessary grades to attend secondary school and seeks funding for exceptional pupils to continue onward to tertiary education.

At MOET, class sizes are small enough to enable focused pastoral care and meetings are often held with guardians regarding the children's progress. A meal is provided every day at break time as the children are from extremely poor backgrounds; this may be their only meal. Lunch is provided once a week, whereupon clubs and activities are held in the afternoon. In their last year ('Standard 8') children board at MOET school to focus on their studies. A boarding house was built to accommodate them with the support of FOMOE. The school also strives to anticipate hunger problems by building food reserves and will provide extra meals to children during famine crises. During dire famine it also helps in local communities with food aid.

The trustees thus confirm that they have complied, in full, with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance as published by the Charity Commission for England and Wales.

### **Achievements and performance**

In 2020 FOMOE raised £48,173 (2019: £62,977) with the help of many people of all ages undertaking a variety of fundraising activities. As always, we are very grateful to those generous enough to give via recurring payments, whether on an annual or monthly basis. This was a difficult year financially with the weakened foreign exchange rate resulting in reduced buying power.

### **At MOET school**

MOET school continues to achieve excellent selection rates to allow its pupils to continue to secondary school. This year MOET was able to find sponsors for five former MOET pupils to go into Tertiary education, and 45 to secondary school.

Part of MOET's education programme provides pupils with vocational skills, should they not continue their studies at secondary school. Tailoring, welding, computer, and cooking workshops take place in the afternoon once academic classes have finished. FOMOE has provided the tailoring and welding centres with additional capital so that they will be able to generate income through the sales of door and window frames and school uniforms.

## **Friends of Mangochi Orphans Education**

### **Trustees' Report (continued)**

Tuberculosis has the third highest death rate behind Malaria and HIV /AIDS in Malawi. Prevention, cure and support initiatives of the three diseases are made with support from The Global Fund. The National TB Prevention Network (TB) visited MOET to ensure their awareness of the disease and to encourage vigilance in setting up preventive measures through awareness talks and referring suspected patients to hospitals. TB also requested MOET to mainstream preventive activities in its various programs such as education and interaction with community members when implementing outreach projects. The overall goal of the initiative is to protect children from the disease.

As part of the MOET permaculture program, pupils went on a field trip to Tropex Plant, a company that grows flowers, agro-forestry trees and shelter trees for sale to the nearby community, to learn how to grow plants and flowers, and how to take care of them.

Vocational skills training is part of MOET's education. The goal is to help children become economically self-reliant in the future. With an increased number of pupils becoming interested in sewing, MOET bought four additional sewing machines.

MOET's classroom blocks were constructed in 2001 and have not been renovated for 18 years. The timber parts had almost completely been eaten by termites, making the iron sheets lose contact with the roofing timbers, which was posing a risk to the children. MOET undertook renovations on the roofs as well as repainting the walls of the girls' dormitory, skirting the toilet walls, mending the classroom floors and repainting the blackboards.

The culture of the Christmas and New Year season in Malawi sees those celebrating being dressed formally and in new clothing as well as ensuring that they have good food and a high level of enjoyment. To preserve this cultural tradition, MOET provided second-hand clothes to the most vulnerable orphans.

The Malawian Government closed schools as of 23rd March in an attempt to combat Covid-19 transmissions. The spread of Coronavirus has not only impacted the health of the Malawi's population but has also adversely impacted the country's education sector and MOET's volunteering programme. Thomas Wilson, a volunteer from Germany who came to teach at MOET Primary School in August 2019, had to go back to his country as a consequence of the pandemic.

MOET implemented a school feeding program aimed at boosting the health of orphans and vulnerable children as well as encouraging them to remain at school. Closing the school meant they would not be able to access this food. However, MOET decided to continue the program by providing foodstuffs to the parents and guardians of the children so that they could consume food at home.

As part of the closure, initiatives were put in place at MOET to implement teaching while pupils are at home. This remote learning demanded frequent visits to pupils' homes to distribute assignments and stationary to keep pupils busy. Teachers marked pupils' work collected during their visit from homes as well as arranging food distribution. Guardians were engaged to help supervise their children, making sure that they stayed at home and maintained physical distance when working in a group.

MOET helped communities to adopt Covid-19 preventive measures by distributing 30 handwashing buckets and soaps to 30 households within its catchment area in response to the shortage of sanitation facilities that MOET observed during its outreach programs. To further help the community, MOET pupils designed and sewed face masks that were sold at a cheaper price which also contributed to the fundraising initiatives of MOET.

# **Friends of Mangochi Orphans Education**

## **Trustees' Report (continued)**

Standard 8, Form 4 and University Students resumed their classes on 7<sup>th</sup> September 2020. Prior to the school opening day, MOET trained staff and put all the necessary facilities in place in order to contain the spread of Coronavirus. One of the trainings focused on how teachers can create safe environments to prevent the spread of Covid-19 and teaching pupils how they can protect themselves from the pandemic in terms of hygiene and practicing social distancing during their school time. After the training MOET briefed guardians on how the school has prepared itself to handle pupils when they come back for classes, to assure the safety of their pupils, as well as discussing how they could collaborate in creating safe spaces for their children.

MOET has always relied on rain-fed irrigation to grow crops, but this year they established an irrigation scheme to ensure food security during the dry season as well, providing food throughout the year. Crops include tomatoes, maize and green vegetables. Demand for the green cob, which are sold fresh or boiled, has been overwhelming. This year MOET has also increased its efforts growing more tree seedlings at its tree nursery. The money generated helps MOET to sustain school operations and buy materials such as exercise books and pens. Some income has already been made from tomato and vegetables sales while maize and tree seedlings are still growing.

### **Financial Review**

In 2020, total incoming resources were £48,173 (2019: £62,977), derived from donations. Total expenditure for 2020 was £50,801 (2019: £62,507). Therefore, the total balance on reserves decreased from £28,223 in 2019 to £25,595 in 2020.

Reserves are held in pounds sterling due to the volatility of the Malawi currency. Reserves are held due to donations from sponsors being held and passed on to the school in line with the budget. Donations received specifically for children going through the school are paid over each quarter as part of the aid package sent to MOET.

As at 31 December 2020, restricted reserves are £21,619 (31 December 2019: £17,241). The amount held in restricted reserves in relation to construction of the secondary school amounted to £16,524 as at 31 December 2020 (2019: £16,524). The amount held in restricted reserves in relation to sponsorship of secondary and tertiary education was £5,095 (2019: £717) as at 31 December 2020. As at 31 December 2020, unrestricted reserves are £3,976 (31 December 2019: £10,982).

### **Going concern**

There is currently no uncertainty about the charity's ability to continue as a going concern. FOMOE functions on minimal running costs and owns no property nor has it any ongoing commitments; neither of a financial nor contractual nature. In forming this assessment, the Trustees have taken into consideration the impact that Covid-19 could have on operations.

### **Covid-19**

The crisis has affected UK charities since March 2020. Fundraising tends to go to charities that develop their activities in the UK, particularly around the NHS. Therefore, charities that operate overseas have seen their fundraising decreased. FOMOE has experienced a decrease in monthly donations.

# Friends of Mangochi Orphans Education

## Trustees' Report (continued)

### **Structure, Governance and management**

The Friends of Mangochi Orphans Education is a charity established and governed by a Trust Deed dated 23 May 2010. It registered with the Charity Commission on 14 September 2010. The charity is an unincorporated charity whose business is conducted and managed by its committee of trustees. New trustees are voted in by way of members' vote.

### **Statement of Trustees' Responsibilities**

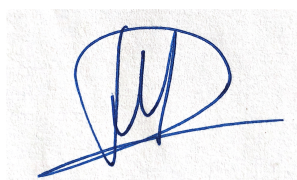
The charity trustees are responsible for preparing a Trustees' Annual Report and financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 30<sup>th</sup> October 2021 and signed on its behalf by:



.....  
Ms Maria J. Dieguez Rodriguez  
Trustee

# **Friends of Mangochi Orphans Education**

## **Independent Examiner's Report to the trustees of Friends of Mangochi Orphans Education**

I report to the trustees on my examination of the accounts of the Friends of Mangochi Orphans Education for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

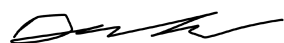
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **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;
- 2 the accounts do not accord with the accounting records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in 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.



D C Besser ACA

Mayfield Court  
London Road  
Hertfordshire  
WD23 2NN

Date: 31<sup>st</sup> October 2021

# Friends of Mangochi Orphans Education

## Statement of Financial Activities

Year Ended 31 December 2020

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2020<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 2    | 31,750                     | 16,423                   | 48,173             |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Charitable activities              | 3    | (38,756)                   | (12,045)                 | (50,801)           |
| Total Expenditure                  |      | <u>(38,756)</u>            | <u>(12,045)</u>          | <u>(50,801)</u>    |
| Net (expenditure)/income           |      | (7,006)                    | 4,378                    | (2,628)            |
| Gross transfers between funds      |      | -                          | -                        | -                  |
| Net movement in funds              |      | <u>(7,006)</u>             | <u>4,378</u>             | <u>(2,628)</u>     |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 10,982                     | 17,241                   | 28,223             |
| Total funds carried forward        | 7    | <u>3,976</u>               | <u>21,619</u>            | <u>25,595</u>      |

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2019<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 2    | 36,989                     | 25,988                   | 62,977             |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Charitable activities              | 3    | (42,154)                   | (20,353)                 | (62,507)           |
| Total Expenditure                  |      | <u>(42,154)</u>            | <u>(20,353)</u>          | <u>(62,507)</u>    |
| Net (expenditure)/income           |      | (5,165)                    | 5,635                    | 470                |
| Gross transfers between funds      |      | (10,325)                   | 10,325                   | -                  |
| Net movement in funds              |      | <u>(15,490)</u>            | <u>15,960</u>            | <u>470</u>         |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 26,472                     | 1,281                    | 27,753             |
| Total funds carried forward        | 7    | <u>10,982</u>              | <u>17,241</u>            | <u>28,223</u>      |

All of the charity's activities derive from continuing operations during the above two years.

The notes form part of these financial statements.

# Friends of Mangochi Orphans Education

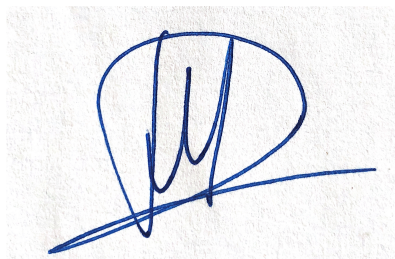
## Balance Sheet

31 December 2020

|                                                       | Note | 2020<br>£     | 2019<br>£     |
|-------------------------------------------------------|------|---------------|---------------|
| <b>Current assets</b>                                 |      |               |               |
| Debtors                                               | 6    | 5,452         | 10,513        |
| Cash at bank and in hand                              |      | 20,143        | 17,710        |
|                                                       |      | <u>25,595</u> | <u>28,223</u> |
| <b>Creditors: Amounts falling due within one year</b> |      | <u>-</u>      | <u>-</u>      |
| <b>Net assets</b>                                     |      | <u>25,595</u> | <u>28,223</u> |
| <b>Funds of the charity:</b>                          |      |               |               |
| <b>Restricted funds</b>                               |      | 21,619        | 17,241        |
| <b>Unrestricted income funds</b>                      |      |               |               |
| Unrestricted funds                                    |      | 3,976         | 10,982        |
| <b>Total funds</b>                                    | 7    | <u>25,595</u> | <u>28,223</u> |

The notes form part of these financial statements.

The financial statements were approved by the trustees, and authorised for issue on 30<sup>th</sup> October 2021 and signed on their behalf by:



.....  
Ms Maria J Dieguez Rodriguez  
Trustee

# **Friends of Mangochi Orphans Education**

## **Notes to the Financial Statements**

**Year Ended 31 December 2020**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements of the charity, which is a public benefit under FRS 102, have been prepared under the historical cost convention in accordance with 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) (issued October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Friends of Mangochi Orphans Education meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Exemption from preparing a cash flow statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Going concern**

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

#### **Income and endowments**

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

#### **Donations and legacies**

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

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

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

# **Friends of Mangochi Orphans Education**

## **Notes to the Financial Statements**

**Year Ended 31 December 2020**

### ***Grant expenditure***

Grants payable are payments to third parties in the furtherance of the charitable objectives of the charity.

### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### ***Fund structure***

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### ***Financial instruments***

#### ***Classification***

The charity holds the following financial instruments:

- Short-term other debtors and creditors;
- Cash and bank balances.

All financial instruments are classified as basic.

#### ***Recognition and measurement***

The charity has chosen to apply the recognition and measurement principles in FRS102. Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the charity's obligations are discharged, expire or are cancelled. Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2020

### 2 Income from donations and legacies

|                            | General<br>£  | Restricted<br>funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|----------------------------|---------------|--------------------------|--------------------|--------------------|
| Donations and legacies;    |               |                          |                    |                    |
| Donations from individuals | 31,750        | 16,423                   | 48,173             | 62,977             |
|                            | <u>31,750</u> | <u>16,423</u>            | <u>48,173</u>      | <u>62,977</u>      |

### 3 Expenditure on charitable activities

|                  | Grant funding<br>of activity<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|------------------|-----------------------------------|--------------------|--------------------|
| Grants           | 50,781                            | 50,781             | 62,476             |
| Governance costs | 20                                | 20                 | 31                 |
|                  | <u>50,801</u>                     | <u>50,801</u>      | <u>62,507</u>      |

In 2020, £38,756 (2019 - £42,154) of the above expenditure was attributable to unrestricted funds and £12,045 (2019 - £20,353) to restricted funds.

All grants payable are made to the school in Mangochi to support children through primary, secondary and tertiary education.

Contained within Governance costs are £20 bank fees (2019: £31), £Nil consultancy fees (2019: £Nil) and £Nil Independent examiner's fee (2019: £Nil).

### 4 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 5 Taxation

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

# Friends of Mangochi Orphans Education

## Notes to the Financial Statements

Year Ended 31 December 2020

### 6 Debtors

|               | 2020<br>£ | 2019<br>£ |
|---------------|-----------|-----------|
| Other debtors | 5,452     | 10,513    |

### 7 Funds

|                           | Balance<br>at<br>1 January<br>2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 December<br>2020<br>£ |
|---------------------------|-----------------------------------------|----------------------------|----------------------------|----------------|----------------------------------------|
| <b>Unrestricted funds</b> |                                         |                            |                            |                |                                        |
| General                   | (10,982)                                | (31,750)                   | 38,756                     | -              | (3,976)                                |
| <b>Restricted funds</b>   | (17,241)                                | (16,423)                   | 12,045                     | -              | (21,619)                               |
| <b>Total funds</b>        | <u>(28,223)</u>                         | <u>(48,173)</u>            | <u>50,801</u>              | <u>-</u>       | <u>(25,595)</u>                        |

### 8 Analysis of net assets between funds

As at 31 December 2020

|                         | Unrestricted<br>general funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ |
|-------------------------|------------------------------------|--------------------------|------------------|
| Current assets          | 3,976                              | 21,619                   | 25,595           |
| Current liabilities     | -                                  | -                        | -                |
| <b>Total net assets</b> | <u>3,976</u>                       | <u>21,619</u>            | <u>25,595</u>    |