

THE MLAMBE PROJECT

England & Wales · Charity number 1160518

Details

Status	Registered
Legal form	Charitable company
Company number	09185866
Registered	2015-02-17
Register	View on the Charity Commission register

Contact

Address	The Oaks Farnham Road Odiham Hook Hampshire RG29 1HR
Phone	07730692365
Email	andrewmm@themblambeproject.org
Website	http://www.themblambeproject.org/

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE:1. THE PREVENTION OR RELIEF OF POVERTY IN MLAMBE, MALAWI, AND ELSEWHERE IN MALAWI, BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION AND TRAINING PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT AND IN PARTICULAR BY PROMOTING THE USE OF THE "EARTHBAG" BUILDING TECHNIQUE.2. TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITY OF MLAMBE, MALAWI IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY.

Activities: THE MLAMBE PROJECT COMBINES SUSTAINABLE BUILDING TECHNIQUES FOR EDUCATIONAL INFRASTRUCTURE CONSTRUCTION WITH EDUCATIONAL INITIATIVES ONCE THIS INFRASTRUCTURE IS ASSEMBLED. THE CHARITY IS BASED IN THE UK AND IS RUN BY UK VOLUNTEERS BUT OPERATES IN MALAWI.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups

Geography

- Malawi

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£87,322	£55,427	-	-
2024-08-31	£83,527	£74,678	-	-
2023-08-31	£52,210	£41,697	-	-
2022-08-31	£51,657	£71,880	-	-
2021-08-31	£64,725	£74,857	-	-

Trustees

Name	Role	Appointed
Jon Hassain	Chair	2019-10-11
Andrew May-Miller		2019-10-11
Jonathan Ifould		2021-12-08
Lucy Charlotte Ifould		2019-11-26

THE MLAMBE PROJECT

England & Wales - Charity number 1160518

Accounts

The Mlambe Project

Report and Financial Statements for
Year Ended 31 August 2025

AMM 20 November 2025

Registered charity in England and Wales, no. 1160518

Company limited by guarantee, no. 9185866

The Mlambe Project: Reference and Administrative Information

Charity name	The Mlambe Project
Charity registration number	1160518
Company registration number	09185866
Registered address	The Oaks Farnham Road, Odiham, RG29 1HR
Email address	AndrewMM@themlambeproject.org
Website	www.themlambeproject.org
Malawi centre of operation	Mlambe School, Chikolongo Village, T/A Kalembo, Balaka District, Malawi
Board of Trustees	Trustees at the time of reporting Jon Hassain - Chair Andrew May-Miller Jonathan Ifould Lucy Ifould
Bankers	Metro Bank, One Southampton Row, London WC1B 5HA, Tel: 0345 08 08 500
Independent Examination Report	Megan Phiri

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Report of the Trustees for the Year Ending 31 August 2025

Summary

2024/25 has been another exceptional year for The Mlambe Project. Six classrooms were completed in the financial year plus toilets for girls and boys at two schools. What is exceptional about this financial year is that preparations are also under way for six more classrooms before the end of the calendar year.

Classroom accommodation was built for three hundred and sixty learners who would otherwise have had to learn in the open or in the most basic of shelters; or not at all. Good quality block built latrines were provided at two schools benefitting around 1,000 children.

The classrooms and toilets were built using stabilised soil blocks which have the lowest carbon cost of any suitable building technique.

Local people were employed for more than 5,000 days of paid work.

We continued with our 100% volunteer approach and once again all overheads were covered by donations from the trustees so every penny and cent donated goes to Malawi to make a difference to people's lives there.

Our leadership team was stable in 2024/25 and we have two additional volunteers, a trustee and a bookkeeper ready to take on their roles in 2025/26.

Our work in 2024/25 was once again all directed through the Malawian NGO which shares our name. The trustees of the Malawian NGO include a current local education manager, a retired local education manager, a retired health and nutrition specialist in local education, a head mistress and a trustee with construction skills.

We worked hand in glove with the Malawian NGO and local government to ensure the projects we undertake are focussed on the right local priorities.

Lucy Ifould (trustee) is a Malawian resident and Andrew May-Miller (manager and trustee) travelled to Malawi in 2023, 2024 & 2025 they visited many of the schools we have worked with and plan to work with. This ensured the continuation of the deep personal and organisation connection between all stakeholders in The Mlambe Project.

We continue to work in partnership with the Gift of Hope trust and are delighted that two of their trustees will visit Malawi and see a number of building projects at first hand in 2025.

Charity Purpose and Aims

The Mlambe Project seeks to transform education and economic opportunities in Malawi using innovative & economical high-impact methods which are environmentally responsible and socially sustainable. More specifically, the charity aims to:

- Improve access to, and quality of, education, chiefly by constructing school infrastructure
- Support the local economy through developing skills & employment opportunities within the school construction projects.
- Innovate & promulgate good development practice.

The core charitable objects, as set out in the Memorandum and Articles of Association, are:

- 1) The prevention or relief of poverty at Mlambe School and its surrounding area, and elsewhere in Malawi, by providing or assisting in the provision of education and training projects and all necessary support designed to enable individuals to generate sustainable income and be self-sufficient and in particular by promoting the use of the 'Earthbag'* building technique.
- 2) To develop the capacity and skills of the members of the socially and economically disadvantaged community around Mlambe school, Malawi, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

*The earthbag building technique has been superseded by "Stabilised Soil Block" (SSB) construction. The trustees are aware that the formal stated objectives should be updated.

Delivering Public Benefit

The Trustees have referred to the Charity Commission's guidance on public benefit in relation to the Charity's aims and objectives. Trustees consider it important to demonstrate progress to supporters and others interested in the charity's work.

The Mlambe Project delivers public benefit in several ways:

- By improving education in Malawi. We do this by providing funding and expertise to build school infrastructure, principally classrooms and toilets.. Without the infrastructure we provide, children are often taught outside or in ramshackle shelters. Often lessons are completely abandoned because of inclement weather.
- By improving girls engagement with education. Girls' access to education is particularly enhanced by improved facilities. This is essential as at present fewer than half of girls in Malawi complete basic education and those who do not stay in education often marry at a very young age.
- By stimulating economic activity in areas dominated by subsistence farming. In 2024/25 The Mlambe project will provide over 5,000 days employment. All our construction is managed and delivered by local people. Local people are learning management and accounting skills as well as sustainable building techniques.
- By providing a showcase for environmentally friendly building techniques. Local government has expressed a desire for us to spread these skills more widely in the community. Sustainable building not only supports rural development but also has a positive impact on Malawi's greatest environmental concern - deforestation.

Specific Deliveries in this Reporting Period

**In the year ending August 2025 we constructed six classrooms.
We also provided toilets for girls & boys at two Schools.**

Our Manager and Trustee Andrew May-Miller has just returned from a visit to some of the schools we work with in Malawi so this report includes first hand, up to the minute information. (Please note, as with all overheads, the cost of Andrew's visit to Malawi is covered by the trustees. 100% of all donations and grants go to Malawi.)

With the generous support of The Gift of Hope trust, Condit Exhibits LLC ,The Capital Group and many private donors we have been able to complete these projects:

2 classrooms at Nkhwikhwi school to accommodate 120 learners
2 classrooms at Naming'adzi school to accommodate 120 learners
2 classrooms at Chisai school to accommodate 120 learners
Boys and girls toilets at Nkhwikhwi school for 500 learners as planned
Boys and girls toilets at Naming'adzi school for 500 learners as planned

A total of six classrooms for 360 children and toilets for around 1,000 children. But, as you will read below, the benefit spreads far beyond this narrow calculation.

Over 5,000 days of employment for local people.

Nkhwikwi School Block



Nkhwikwi school under construction
October 2024.



Nkhwikwi school block just completed

The handover ceremony from the Mlambe Malawi Trustees to the Primary Education Advisor who represents the mystery of education.



Naming'adzi classrooms and toilets



A planning meeting with school officials before work started at Naming'adzi to build classrooms and toilets.

A lesson is in progress in the "classroom" in the background.



Excavating the pit latrine above and the completed toilets right.





The school block at
Naming'adzi

Chitsa classroom block

The roof going on and the completed classroom



The impact of our work

The provision of fit for purpose school infrastructure like classrooms and toilets deliver many benefits.

Improved health of learners

Improved attendance, particularly for girls.

Improved attainment

Economic benefits by employing people in a principally subsistence farming community.

The number of children which we quote as benefiting from our classrooms is based on 60 children per classroom which is the government target. In reality some classes will have over 100 children and it is common for schools to run two shifts with half the children starting early in the morning and the other half attending in the afternoon. So **the number of children using the six classrooms we have built this year could be as high as 1,200** rather than the 360 we formally report.

The following page is an extract from a report by John Bamusi the Assistant Primary Education Advisor in Nkhonde zone, Balaka district.

John Bamusi Assistant PEA for Nkhonde zone Balaka district writes:

The Mlambe Project has been an instrumental and reliable partner in the education sector.

CLASSROOM BLOCKS

- *Have reduced overcrowding- The class-pupil ratio has reduced at least to 100 pupils per class. Learners have at least enough space to sit and learn effectively.*
- *Have increased both learner enrolment and attendance. The learners get attracted to learn in beautiful and new classroom blocks. Also, some learners that dropped out of school due to learning in temporary shelters and open air classes get attracted and start attending school. These factors increase enrolment and attendance in schools*
- *Create good and conducive teaching and learning environment for both teachers and learners. Learners learn comfortably without fear of collapsing of the classrooms during heavy rains or strong winds. They have the confidence that they are learning in a safer and well ventilated environment. For the teachers, they get confident that their teaching aids get secured when pasted on the walls. The classrooms increase job satisfaction which in turn increases their motivation and morale.*
- *Improve learner performance- Reduced absenteeism enables the learners to fully engage classroom activities which enable them to understand the concepts and perform well in their academics.*
- *The classrooms are user friendly which promote inclusive learning. Any child can access the classrooms regardless of his/her diverse needs.*
- *In some schools children had to walk long distances to access upper classes at nearby schools which is bad mainly on the part of girls who may meet sexual abuse along the way. Construction of the classroom blocks has enabled learners to access education at convenient locations.*

TOILETS

Most of the Primary Schools in Malawi have inadequate number of toilets against number of learners with some schools having one toilet against each gender. Construction of the toilets have the following impacts:

- *Improved health and hygiene practices among learners which in turn reduce the spread of diseases like cholera and diarrhea.*
- *Improved school attendance mainly on the part of girls who require much privacy during menstruation.*
- *Improved academic performance due to high attendance and concentration of classes.*
- *Reduced dropouts because the learners feel safe and secured at school. They are assured of their health and hygiene.*
- *Teachers get motivated to work in places that have proper sanitation facilities.*

Organisation and leadership

The leadership of the Mlambe project was unchanged from the previous year. Andrew May-Miller is manager and trustee with the other trustees being Lucy Ifould, Jon Hassain and Jon Ifould. Nigel Spicer continues to provide accounting advice and support to the trustees.

We are pleased to have another trustee and a volunteer financial controller poised to join the team during the next reporting period.

Other Volunteers

Volunteers have given wonderful support to The Mlambe Project. It would not have been possible for The Mlambe Project to get to where it is today without the ongoing passion and commitment of our volunteers based in the UK, Malawi, Taiwan, Australia and USA (and probably elsewhere).

Specific risks and issues: currency exchange rates

The Malawian Kwacha is not a freely traded currency. The central bank controls the exchange rate within the traditional banking sector. During the reporting period this was in the region of MKW 2,200 to 1 GBP.

However, there is extensive currency trading outside the traditional banking sector and here the exchange rate was in the region of MKW5,000 to 1 GBP. More than double the central bank rate.

We have taken advantage of Mukuru's telephone based financial services to send money to Malawi at these more advantageous rates.

Remitix Limited (Remitix), Reg. No. CPR/2014/172884 has permission from the Bank of England to operate Mukuru, a money transfer service which you can use to send remittances to other people outside of the UK.

The trustees are aware that government regulation in Malawi could limit or remove the ability of Mukuru and similar services to operate. This would effectively halve the value of our work in Malawi.

Funding and summary accounts

Our total cash income in the year was £86,222 slightly up on the previous year.

This has been facilitated through a number of different routes including partnerships, grants, individual donations and corporate sponsorship.

Special thanks to:

- Our regular personal donors who provide our funding foundation.
- The Gift of Hope Trust for joining us in an exciting and productive partnership.
- Jon Ifould and Capital Group for their steadfast support over five years.
- Mike McGowan and Condit for their continued support.

Thank you to all our donors who have made it possible for us to continue improving educational infrastructure and opportunities in Malawi.

Management account summary

	12 months ending 31st Aug 2025		12 months ending 31st Aug 2024	
	£	£	£	£
Funds Raised				
Corporate donations	34,636		14,065	
Personal donations	15,055		18,864	
Gift Aid	2,531		5,998	
Grant income	34,000		43,500	
Donations in kind	1,100		1,100	
		87,322		83,527
Education Project Expenditure				
Grants to Malawi	(53,621)		(72,521)	
Support costs				
		(53,621)		(72,521)
Operating costs (raising funds)				
Undefined			(210)	
website (DiK)	(400)		(400)	
		(400)		(610)
Operating Costs (administration)				
Accountancy (DiK)	(700)		(700)	
Just giving fees	(647)		(610)	
Other	(59)		(237)	
		(1,406)		(1,547)
Net Surplus in the period		£31,896		£8,849
Bank Balance at 31st Aug 2024		27,994		19,145
Plus net Surplus		31,896		8,849
Bank Balance at 31st Aug 2025		£59,889		£27,994

The full charity commission accounts are below following the trustees report

Structure, Governance and Management

Registration

The Mlambe Project became a registered charity with the Charity Commission of England & Wales on 17 February 2015 (charity number: 1160518). The trustees believed it was important to register The Mlambe Project both as a charity and as a company. Hence it was also incorporated as a private limited company on 21 August 2014 (company number: 9185866).

Governing Document

The Mlambe Project is a charitable company limited by guarantee. The charity's governing document is its Memorandum and Articles of Association, which sets out the objects and powers of the charitable company.

Board of Trustees

Jon Hassain - Chair

Lucy Ifould

Andrew May-Miller - Manager

Jon Ifould

Company law requires Trustees to prepare a financial statement for each financial year, which provides a true and fair reflection of the affairs of the charitable company, and of its incoming resources and the application of these resources, including income and expenditure. The following financial statement has been prepared in accordance with the accounting policies set out in the notes to the accounts and complies with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2015.

Trustees (who are also directors of The Mlambe Project for the purposes of company law) are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company, and enable Trustees to ensure that the financial statement complies with the Companies Act 2006.

Trustees are also responsible for ensuring compliance with the Charities Act 2011, including submitting statements of account to the Commission, preparation and submission of an Annual Report and Annual Return to the Commission, and notifying the Commission promptly of any changes to the charity's entry on the central register of charities.

When annual income is above £25,000 charities are required to have their annual accounts reviewed by an Independent Examiner or Auditor. Trustees have agreed upon the appointment of an Independent Examiner who we believe is in a position, both professionally and personally, to review the charity's accounts independent of any supposed bias. Trustees are confident the chosen Independent Examiner has sufficient experience regarding charity SORP with which to undertake this audit.

Related Parties

The Mlambe Project charity works closely with an independent local organisation registered in Malawi, also called The Mlambe Project. The Mlambe Project NGO (C1491/2021) and The Mlambe Project in the UK share the same goals.

There is no formal association between The Mlambe Project (UK) and The Mlambe Project (Malawi), just a memorandum of understanding, but at present all UK funds go through our Malawian name sake.

Financial Review

Principal Sources of Income

The charity's core funding is derived from a combination of small and medium-sized grants, personal donations and corporate sponsorship. We have built a network of organisations who support us that have been mentioned in the Fundraising section of this report. This year The Gift of Hope Trust has provided around half of our funds.

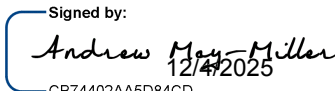
Reserves policy

Reflecting the modest size of the charity, the reserves policy is to ensure we have sufficient funds to meet the next three months spending commitments.

Risk Management

Trustees review financial and other risks as part of their regular meetings. The financial risks are considered minimal, as the charity only commits to spending funds it has already raised.

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Andrew May-Miller  Signed by:
Andrew May-Miller
12/4/2025
CB74402AA5D84CD...

Manager and trustee - formally signed through Docusign

Independent Examiner's Report

To The Members of The Mlambe Project For the Year Ended 31 August 2025

Respective Responsibilities of Trustees and Examiner

The Trustees, who are also the directors of The Mlambe Project for the purpose of the company law, are responsible for the preparation of accounts in accordance with applicable law and United Kingdom Accounting Standards. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The Charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales (ICAEW)

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

- 1) Which gives me reasonable cause to believe that in any material respect the requirements
 - a) To keep accounting records in accordance with section 386 of the Companies Act 2006 and sect 130 of the Charities Act; and
 - b) To prepare accounts which accord with the accountings records, comply with the accounting requirements of the Companies Act 2006 and those of the Charities Act; and
 - c) Which are consistent with the methods and principle of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

Megan Phiri ACA

Formally Signed by the independent examiner through Docusign

Charity Name: The Mlambe Project		Charity No	1160518		
		Company No	9185866		
Annual accounts for the period					
Period start date	1/Sep/2024	To	Period end date	31/Aug/2025	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)							
Income and endowments from:							
Donations and legacies	S01		87,322	-	-	87,322	83,527
Charitable activities	S02		-	-	-	-	-
Other trading activities	S03		-	-	-	-	-
Investments	S04		-	-	-	-	-
Separate material item of income	S05		-	-	-	-	-
Other	S06		-	-	-	-	-
Total	S07		87,322	-	-	87,322	83,527
Expenditure (Notes 6)							
Expenditure on:							
Raising funds	S08		400	-	-	400	610
Charitable activities	S09		53,621	-	-	53,621	72,521
Separate material expense item	S10		-	-	-	-	-
Other	S11		1,406	-	-	1,406	1,547
Total	S12		55,427	-	-	55,427	74,678
Net income/(expenditure) before tax for the reporting period							
	S13		31,895	-	-	31,895	8,849
Tax payable	S14		-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)							
	S15		31,895	-	-	31,895	8,849
Net gains/(losses) on investments	S16		-	-	-	-	-
Net income/(expenditure)	S17		31,895	-	-	31,895	8,849
Extraordinary items	S18		-	-	-	-	-
Transfers between funds	S19		-	-	-	-	-
Other recognised gains/(losses):							
Gains and losses on revaluation of fixed assets for the charity's own use	S20		-	-	-	-	-
Other gains/(losses)	S21		-	-	-	-	-
Net movement in funds	S22		31,895	-	-	31,895	8,849
Reconciliation of funds:							
Total funds brought forward	S23		27,994	-	-	27,994	19,145
Total funds carried forward	S24		59,889	-	-	59,889	27,994

Charity Name: The Mlambe Project

Charity No
Company No1160518
9185866**Section B Balance sheet**

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	59,889	-	-	59,889	27,994
Total current assets	B10	59,889	-	-	59,889	27,994
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	59,889	-	-	59,889	27,994
Total assets less current liabilities	B13	59,889	-	-	59,889	27,994
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	59,889	-	-	59,889	27,994
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	59,889	-	-	59,889	27,994
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	59,889	-	-	59,889	27,994

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Signed by:	Print Name	Date of approval dd/mm/yyyy
	Andrew May-Miller	12/4/2025
	CB74402AA5D84C8	Andrew May-Miller

Signature of director authenticating accounts being sent to Companies House

Signed by:	Signature	Date dd/mm/yyyy
	Andrew May-Miller	12/4/2025
	CB74402AA5D84C8	Andrew May-Miller
		Print name

Section C **Notes to the accounts**

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

X

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

X

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note [2].

Yes*	X	
No*		* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	X	
No*		* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	X	
No*		* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Section C		Notes to the accounts	(cont)		
Note 2		Accounting policies			
2.2 INCOME					
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; - the monetary value can be measured with sufficient reliability.		Yes*	No*	N/a*
			☒	☐	☐
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.		Yes*	No*	N/a*
			☒	☐	☐
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).		Yes*	No*	N/a*
			☒	☐	☐
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).		Yes*	No*	N/a*
			☐	☐	☒
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.		Yes*	No*	N/a*
			☐	☐	☒
Government grants	The charity has received government grants in the reporting period		Yes*	No*	N/a*
			☐	☒	☐
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.		Yes*	No*	N/a*
			☒	☐	☐
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.		Yes*	No*	N/a*
			☐	☐	☒
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.		Yes*	No*	N/a*
			☐	☐	☒
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.		Yes*	No*	N/a*
			☐	☐	☒
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.		Yes*	No*	N/a*
			☐	☐	☒
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.		Yes*	No*	N/a*
			☐	☐	☒
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.		Yes*	No*	N/a*
			☐	☐	☒
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.		Yes*	No*	N/a*
			☒	☐	☐
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.		Yes*	No*	N/a*
			☒	☐	☐
Support costs	The charity has incurred expenditure on support costs.		Yes*	No*	N/a*
			☒	☐	☐
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.		Yes*	No*	N/a*
			☒	☐	☐
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.		Yes*	No*	N/a*
			☐	☐	☒
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.		Yes*	No*	N/a*
			☐	☐	☒
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.		Yes*	No*	N/a*
			☐	☐	☒
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.		Yes*	No*	N/a*
			☐	☐	☒
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.		Yes*	No*	N/a*
			☐	☐	☒

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes* ☐	No* ☐	N/a* ☒
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes* ☒	No* ☐	N/a* ☐
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes* ☐	No* ☐	N/a* ☒
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes* ☒	No* ☐	N/a* ☐
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes* ☒	No* ☐	N/a* ☐
Deferred income	No material item of deferred income has been included in the accounts.	Yes* ☒	No* ☐	N/a* ☐
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes* ☐	No* ☐	N/a* ☒
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes* ☐	No* ☐	N/a* ☒
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes* ☐	No* ☐	N/a* ☒
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes* ☐	No* ☐	N/a* ☒
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes* ☐	No* ☐	N/a* ☒
	They are valued at cost.	Yes* ☐	No* ☐	N/a* ☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes* ☐	No* ☐	N/a* ☒
	They are valued at cost.	Yes* ☐	No* ☐	N/a* ☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes* ☐	No* ☐	N/a* ☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes* ☐	No* ☐	N/a* ☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes* ☐	No* ☐	N/a* ☒
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes* ☐	No* ☐	N/a* ☒
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes* ☐	No* ☐	N/a* ☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes* ☐	No* ☐	N/a* ☒
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes* ☐	No* ☐	N/a* ☒
	They are valued at fair value except where they qualify as basic financial instruments.	Yes* ☐	No* ☐	N/a* ☒
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Section C Notes to the accounts (cont)

Note 3 Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	49,691	-	-	49,691	32,929
	Gift Aid	2,531	-	-	2,531	5,998
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	34,000	-	-	34,000	43,500
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	1,100	-	-	1,100	1,100
	Other	-	-	-	-	-
Total		87,322	-	-	87,322	83,527
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		87,322	-	-	87,322	83,527

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C	Notes to the accounts	(cont)
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Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	1,100	1,100
	1,100	1,100

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

This year	Last year
Accounted in line with FRS 102 - professional services donated to the organisation are typically accounted for at market rate. These services are largely donated to support the administration of the charitable activity in Malawi - such as web consultancy and accountancy.	Accounted in line with FRS 102 - professional services donated to the organisation are typically accounted for at market rate. These services are largely donated to support the administration of the charitable activity in Malawi - such as web consultancy and accountancy.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

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Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The Charity is supported by a team of 6 unpaid general volunteers, who are vital to the ongoing success of the charity	The Charity is supported by a team of 6 unpaid general volunteers, who are vital to the ongoing success of the charity
--	--

Section C **Notes to the accounts** **(cont)**

Note 6 **Expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurred seeking donations	-	-	-	-	210	-	-	210
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	400	-	-	400	400	-	-	400
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	400	-	-	400	610	-	-	610
Expenditure on charitable activities:								
Support Costs	-	-	-	-	-	-	-	-
Direct provision of Charitable Activity	-	-	-	-	-	-	-	-
Grants to Malawi	53,621	-	-	53,621	72,521	-	-	72,521
Governance	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	53,621	-	-	53,621	72,521	-	-	72,521
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Accountancy, bank and donation transaction	1,406	-	-	1,406	1,547	-	-	1,547
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	1,406	-	-	1,406	1,547	-	-	1,547
TOTAL EXPENDITURE	55,427	-	-	55,427	74,678	-	-	74,678

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C

Notes to the accounts

Note 10

Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts
Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner’s fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Section C	Notes to the accounts	(cont)
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Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Supporting Malawian Organisation	53,621	-	-	53,621
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	53,621	-	-	53,621

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
The Mlambe Project Ltd (Malawi), an independent social enterprise registered in Malawi	Building work and implementing charity's aims in Malawi	53,621
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		53,621
Other unanalysed grants		-
TOTAL GRANTS PAID		53,621

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Supporting Malawian Organisation	72,521	-	-	72,521
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	72,521	-	-	72,521

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
The Mlambe Project Ltd (Malawi), an independent social enterprise registered in Malawi	Building work and implementing charity's aims in Malawi	72,521
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		72,521
Other unanalysed grants		-
TOTAL GRANTS PAID		72,521

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand**Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
59,889	27,994
	-
-	-
-	-
59,889	27,994

THE MLAMBE PROJECT

England & Wales - Charity number 1160518

Accounts

The Mlambe Project

**Report and Financial Statements for
Year Ended 31 August 2024**

AMM 27 November 2024

Registered charity in England and Wales, no. 1160518

Company limited by guarantee, no. 9185866

The Mlambe Project: Reference and Administrative Information

Charity name	The Mlambe Project
Charity registration number	1160518
Company registration number	09185866
Registered address	The Oaks Farnham Road, Odiham, RG29 1HR
Email address	AndrewMM@themlambeproject.org
Website	www.themlambeproject.org
Malawi centre of operation	Mlambe School, Chikolongo Village, T/A Kalembo, Balaka District, Malawi
Board of Trustees	Trustees at the time of reporting Jon Hassain - Chair Andrew May-Miller Jonathan Ifould Lucy Ifould
Bankers	Metro Bank, One Southampton Row, London WC1B 5HA, Tel: 0345 08 08 500
Independent Examination Report	Megan Phiri

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Report of the Trustees for the Year Ending 31 August 2024

Summary

2023/24 has been the most productive year ever for The Mlambe Project with six classrooms being built and toilets for girls and boys at two schools.

Classroom accommodation for three hundred and sixty learners who would otherwise have had to learn in the open or in the most basic of shelters and good quality block built latrines benefitting around 1,000 children. Malawi has experienced several cholera outbreaks in recent years and schools fear closure if they do not have adequate toilet facilities.

The classrooms and toilets were built using stabilised soil blocks which have the lowest carbon cost of any suitable building technique.

Our leadership team was stable in 2023/24. We continued with our 100% volunteer approach.

The downward trend in donations in kind continues year on year as our designs and administrative infrastructure become more mature and stable meaning we have less need for these donated services.

Our work in 2023/24 was once again all directed through the Malawian NGO which shares our name. The trustees of the Malawian NGO include a current local education manager, a retired local education manager, a retired health and nutrition specialist in local education, a head mistress and a trustee with construction skills.

We worked hand in glove with the Malawian NGO and local government to ensure the projects we undertake are focussed on the right local priorities.

Lucy Ifould (trustee) is a Malawian resident and Andrew May-Miller (manager and trustee) travelled to Malawi in 2023 & 2024 and visited many of the schools we have worked with and plan to work with. This ensured the continuation of the deep personal and organisation connection between all stakeholders in The Mlambe Project.

2024 saw the start of a partnership with The Gift of Hope trust which paid for around half our work.

Charity Purpose and Aims

The Mlambe Project seeks to transform education and economic opportunities in Malawi using innovative & economical high-impact methods which are environmentally responsible and socially sustainable. More specifically, the charity aims to:

- Improve access to, and quality of, education, chiefly by constructing school infrastructure
- Support the local economy through developing skills & employment opportunities within the school construction projects.
- Innovate & promulgate good development practice.

The core charitable objects, as set out in the Memorandum and Articles of Association, are:

- 1) The prevention or relief of poverty at Mlambe School and its surrounding area, and elsewhere in Malawi, by providing or assisting in the provision of education and training projects and all necessary support designed to enable individuals to generate sustainable income and be self-sufficient and in particular by promoting the use of the 'Earthbag'* building technique.
- 2) To develop the capacity and skills of the members of the socially and economically disadvantaged community around Mlambe school, Malawi, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

*The earthbag building technique has been superseded by "Stabilised Soil Block" (SSB) construction. The trustees are aware that the formal stated objectives should be updated.

Delivering Public Benefit

The Trustees have referred to the Charity Commission's guidance on public benefit in relation to the Charity's aims and objectives. Trustees consider it important to demonstrate progress to supporters and others interested in the charity's work.

The Mlambe Project delivers public benefit in several ways:

- By improving education in Malawi. We do this by providing funding and expertise to build much-needed school facilities, principally classrooms, toilets and teachers houses. Without the infrastructure we provide, children are often taught outside or in ramshackle shelters. They are more likely to abandon education at an early age. By providing classrooms and other facilities, such as toilets, the quality and uptake of education is improved for the pupils at schools in rural communities of Balaka district.
- Girls' access to education is particularly enhanced by improved facilities. This is essential as at present fewer than half of girls in Malawi complete basic education.
- By providing marketable skills to members of the local community. All our construction is managed and delivered by local people. Local people are learning management and accounting skills as well as sustainable building techniques. Local government has expressed a desire for us to spread these skills more widely in the community. Sustainable building not only supports rural development but also has a positive impact on Malawi's greatest environmental concern - deforestation.
- By providing educational initiatives for both children and adults, including online access to higher education and other internet-based learning and resources. Activity in this area has been limited in this reporting period.
- (The nursery feeding programme continued this year, an initiative started and funded by one of our volunteers, Jess King. The Programme ensures all early years children at the Mlambe school receive a nutritious meal at nursery school. Funding for this now goes direct to the Malawi NGO rather than through the UK charity.)

Specific Deliveries in this Reporting Period

**In the year ending August 2024 we constructed six classrooms.
We also provided toilets for girls & boys at two Schools.**

Our Manager and Trustee Andrew May-Miller has just returned from a visit to some of the schools we work with in Malawi so this report includes first hand, up to the minute information. (Please note, as with all overheads, the cost of Andrew's visit to Malawi is covered by the trustees. 100% of all donations and grants go to Malawi.)

Our plan was to deliver four classrooms and toilets at two schools in our 2023/24 year.

With the generous support of The Gift of Hope trust, The Capital Group, The Coles-Medlock foundation and many private donors we have been able to exceed our own expectations and deliver an additional two classrooms.

2 classrooms at Tsukamphete school to accommodate 120 learners as planned
2 classrooms at Ntaya school to accommodate 120 learners as planned
Boys and girls toilets at Mlambe school for 617 learners as planned
Boys and girls toilets at Ngwindimba school for 427 learners as planned
AND 2 classrooms at Tsanya accommodating another 120 learners

A total of six classrooms for 360 children and toilets or around 1,000 children.

Ulongwe toilets <https://w3w.co/overtax.plasmas.abbreviation>

We delivered girls and boys toilets at Ulongwe. (The “what three words” link will enable you to look up the exact location of the school online.)



There is considerable concern about cholera in Malawi. In 2023 there was talk of the government forcing schools with inadequate toilets to close.

It is impossible to overstate the benefits to health, happiness, attendance and learning which fit for purpose toilets deliver.

The provision of a pit latrine for a school requires a very substantial pit.



The toilet walls were built using our well practised Stabilised Soil Block technique which has a much lower carbon impact than burnt bricks or concrete blocks.



The result is a robust and discrete building with separate buildings for girls and boys.

Ngwengwe Toilets



Girls and boys toilets have been delivered at Ngwengwe replacing grossly inadequate facilities.

Tsukamphete classrooms <https://w3w.co/goofy.tepid.grilling>



Tsukamphete had just two weather proof classrooms.

The third and fourth classrooms were the grass huts in the background of this picture of UK supporters meeting the school leadership team in May 2023.

The headmaster talked to us about the difficulties of teaching in a grass hut in the heat and the wind and the rain. He explained that poor facilities undermine the credibility of the school and contribute to high drop out rates with children going to work on the land or into early marriage.



Tsukamphete now has two additional fit for purpose classrooms thanks to the “Delivering Local Priorities” appeal.

Our Supporter William May-Miller raised £21,000 through his swimming of the English channel (35km, 14 hours swimming). Part of these funds were used to build one of the classrooms at Tsukamphete which has been

named “The Channel Classroom”.

Ntaya school block <https://w3w.co/matriarchs.consular.commonness>



Ntaya now has two excellent classrooms, one paid for by the Gift of Hope trust, hence the classroom's name in the picture.

The staff and learners are enormously grateful for the provision of fit for purpose facilities.

Tsanya School <https://w3w.co/noticed.tinfoil.snowmobile>



One of the building managers and one of the Malawian trustees are shown here visiting Tsanya school. A classroom in use at the time is in the background.



12,000 individually moulded Stabilised Soil Blocks are required to build The Mlambe project's eco-friendly classrooms.



William May-Miller, who raised the funds to pay for one of the classrooms (the other paid for by the Gift of hope trust) presented the key to the headmaster during the official opening ceremony. There was dancing and singing as well as speeches and a play to underline the importance of the classrooms to the credibility of education in the area.

The impact of our work

The provision of fit for purpose school infrastructure like classrooms and toilets deliver many benefits.

Improved health of learners

Improved attendance, particularly for girls.

Improved attainment

Economic benefits by employing people in a principally subsistence farming community.

We would like to highlight two very different pieces of evidence of the impact of our work. One long term from a previous project and one “hot of the press” from the most recent handover ceremony.

The Mlambe Project took its name from the first school it worked at. The managers and experts trained there now run the operation in Malawi and build all around the district. These skilled workers contributing to the local community and economy is a valuable impact in itself.

Visiting the Mlambe School last month our UK manager and trustee Andrew May-Miller learned about the changes over the last ten years. When we started working at Mlambe school it had just two brick classrooms. Over the next few years we delivered 6 more, plus teacher accommodation. Ten years ago the school enrollment was around 500; now is over 800. The teachers are convinced that the credible learning environment which has been provided has dramatically changed attitudes to education in the immediate area resulting in a much higher attendance rate for the local children.

It's too early to count the number of learners who will attend Tsanya school because it has better facilities but it is clear that the school leadership believe the new classroom will change attitudes as well as providing an environment conducive to learning.

We were all very impressed with a theatre performance we witnessed at the school block handover ceremony in October. It was performed by a group from the parent teacher association.

A man was telling his wife that his daughter must be married. (Bear in mind, school for most people finishes at 14 so that is the upper limit of the age of the child being discussed). The wife said no she should go to school. The discussion then includes the child and becomes very animated and angry! A passer-by intervenes, separates the couple and demands to know the cause of the row. “Of course the child must go to school” the passer-by says, “have you not seen the wonderful new building which the Mlambe Project has provided?” This convinces the father and all is happiness.

The fact that the PTA chose to perform this little play in front of local chiefs, foreign guests and local government leaders shows how significant they believe the “credibility” benefit is for the school from having one of our classroom blocks.

Organisation and leadership

The leadership of the Mlambe project was unchanged from the previous year. Andrew May-Miller is manager and trustee with the other trustees being Lucy Ifould, Jon Hassain and Jon Ifould. Nigel Spicer continues to provide accounting advice and support to the trustees.

Other Volunteers

Volunteers have given wonderful support to The Mlambe Project. It would not have been possible for The Mlambe Project to get to where it is today without the ongoing passion and commitment of our volunteers based in the UK, Malawi, Taiwan, Australia and USA (and probably elsewhere).

Funding and summary accounts

Our total cash income in the year was £82,427 up 68% on the previous year.

This has been facilitated through a number of different routes including partnerships, grants, individual donations and corporate sponsorship.

Special thanks to:

- Our regular personal donors who provide our funding foundation.
- The Gift of Hope trust for joining us in an exciting and productive partnership.
- Jon Ifould and Capital Group for their steadfast support over five years.
- The Coles-Medlock foundation for again contributing to the work of the project.

Thank you to all our donors who have made it possible for us to continue improving educational infrastructure and opportunities in Malawi.

	12 months ending 31st Aug 2024		12 months ending 31st Aug 2023	
	£	£	£	£
Funds Raised				
Corporate donations	14,065		21,351	
Personal donations	18,864		23,391	
Gift Aid	5,998		3,768	
Grant income	43,500		500	
Donations in kind	1,100		3,200	
		83,527		52,210
Education Project Expenditure				
Direct provision of charitable activity - DiK			(800)	
Grants to Malawi	(72,521)		(37,217)	
Support costs			(168)	
		(72,521)		(38,185)
Operating costs (raising funds)				
Undefined	(210)		(350)	
website (DiK)	(400)		(1,700)	
		(610)		(2,050)
Operating Costs (administration)				
Accountancy (DiK)	(700)		(700)	
Just giving fees	(610)		(762)	
Other	(237)			
		(1,547)		(1,462)
Net Surplus in the period		£8,849		£10,513
Bank Balance at 31st Aug 2023		19,145		8,632
Plus net Surplus		8,849		10,513
Bank Balance at 31st Aug 2024		£27,994		£19,145

Full charity commission accounts below after the report.

Structure, Governance and Management

Registration

The Mlambe Project became a registered charity with the Charity Commission of England & Wales on 17 February 2015 (charity number: 1160518). The trustees believed it was important to register The Mlambe Project both as a charity and as a company. Hence it was also incorporated as a private limited company on 21 August 2014 (company number: 9185866).

Governing Document

The Mlambe Project is a charitable company limited by guarantee. The charity's governing document is its Memorandum and Articles of Association, which sets out the objects and powers of the charitable company.

Board of Trustees

Jon Hassain - Chair

Lucy Ifould

Andrew May-Miller - Manager

Jon Ifould

Company law requires Trustees to prepare a financial statement for each financial year, which provides a true and fair reflection of the affairs of the charitable company, and of its incoming resources and the application of these resources, including income and expenditure. The following financial statement has been prepared in accordance with the accounting policies set out in the notes to the accounts and complies with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2015.

Trustees (who are also directors of The Mlambe Project for the purposes of company law) are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company, and enable Trustees to ensure that the financial statement complies with the Companies Act 2006.

Trustees are also responsible for ensuring compliance with the Charities Act 2011, including submitting statements of account to the Commission, preparation and submission of an Annual Report and Annual Return to the Commission, and notifying the Commission promptly of any changes to the charity's entry on the central register of charities.

When annual income is above £25,000 charities are required to have their annual accounts reviewed by an Independent Examiner or Auditor. Trustees have agreed upon the appointment of an Independent Examiner who we believe is in a position, both professionally and personally, to review the charity's accounts independent of any supposed bias. Trustees are confident the chosen Independent Examiner has sufficient experience regarding charity SORP with which to undertake this audit.

Related Parties

The Mlambe Project charity works closely with an independent local organisation registered in Malawi, also called The Mlambe Project. The Mlambe Project NGO (C1491/2021) and The Mlambe Project in the UK share the same goals.

There is no formal association between The Mlambe Project (UK) and The Mlambe Project (Malawi), just a memorandum of understanding, but at present all UK funds go through our Malawian name sake.

Financial Review

Principal Sources of Income

The charity's core funding is derived from a combination of small and medium-sized grants, personal donations and corporate sponsorship. We have built a network of organisations who support us that have been mentioned in the Fundraising section of this report. This year The Gift of Hope Trust has provided around half of our funds.

Reserves policy

Reflecting the modest size of the charity, the reserves policy is to ensure we have sufficient funds to meet the next three months spending commitments.

Risk Management

Trustees review financial and other risks as part of their regular meetings. The financial risks are considered minimal, as the charity only commits to spending funds it has already raised.

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Signed by:

Andrew May-Miller

CB74402AA5D84CD

Andrew May-Miller

Manager and trustee - formally signed through Docusign

Independent Examiner's Report

To The Members of The Mlambe Project For the Year Ended 31 August 2024

Respective Responsibilities of Trustees and Examiner

The Trustees, who are also the directors of The Mlambe Project for the purpose of the company law, are responsible for the preparation of accounts in accordance with applicable law and United Kingdom Accounting Standards. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2001 Act) and that an independent examination is needed. The Charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales (ICAEW)

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

- 1) Which gives me reasonable cause to believe that in any material respect the requirements
 - a) To keep accounting records in accordance with section 386 of the Companies Act 2006 and sect 130 of the Charities Act; and
 - b) To prepare accounts which accord with the accountings records, comply with the accounting requirements of the Companies Act 2006 and those of the Charities Act; and
 - c) Which are consistent with the methods and principle of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charitie
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

DocuSigned by:

 BBDFFEB20D7264D4...
 Megan Phiri ACA

Formally Signed by the independent examiner through Docusign

Charity Name: The Mlambe Project		Charity No	1160518		
		Company No	9185866		
Annual accounts for the period					
Period start date	1/Sep/2023	To	Period end date	31/Aug/2024	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)							
Income and endowments from:							
Donations and legacies		S01	83,527	-	-	83,527	52,210
Charitable activities		S02	-	-	-	-	-
Other trading activities		S03	-	-	-	-	-
Investments		S04	-	-	-	-	-
Separate material item of income		S05	-	-	-	-	-
Other		S06	-	-	-	-	-
Total		S07	83,527	-	-	83,527	52,210
Expenditure (Notes 6)							
Expenditure on:							
Raising funds		S08	610	-	-	610	2,050
Charitable activities		S09	72,521	-	-	72,521	38,185
Separate material expense item		S10	-	-	-	-	-
Other		S11	1,547	-	-	1,547	1,462
Total		S12	74,678	-	-	74,678	41,697
Net income/(expenditure) before tax for the reporting period							
Tax payable		S13	8,849	-	-	8,849	10,513
Net income/(expenditure) after tax before investment gains/(losses)		S14	-	-	-	-	-
Net gains/(losses) on investments		S15	8,849	-	-	8,849	10,513
Net income/(expenditure) Extraordinary items		S16	-	-	-	-	-
Transfers between funds		S17	8,849	-	-	8,849	10,513
Other recognised gains/(losses):		S18	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use		S19	-	-	-	-	-
Other gains/(losses)		S20	-	-	-	-	-
Net movement in funds		S21	-	-	-	-	-
Reconciliation of funds:		S22	8,849	-	-	8,849	10,513
Total funds brought forward		S23	19,145	-	-	19,145	8,632
Total funds carried forward		S24	27,994	-	-	27,994	19,145

Charity Name: The Mlambe Project Charity No
Company No1160518
9185866**Section B Balance sheet**

	Guidance Note					
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	27,994	-	-	27,994	19,145
Total current assets	B10	27,994	-	-	27,994	19,145
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	27,994	-	-	27,994	19,145
Total assets less current liabilities	B13	27,994	-	-	27,994	19,145
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	27,994	-	-	27,994	19,145
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	27,994	-	-	27,994	19,145
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	27,994	-	-	27,994	19,145

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note {2 }.

Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Section C		Notes to the accounts	(cont)		
Note 2		Accounting policies			
2.2 INCOME					
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; - the monetary value can be measured with sufficient reliability.		Yes*	No*	N/a*
			☒	☐	☐
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.		Yes*	No*	N/a*
			☒	☐	☐
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).		Yes*	No*	N/a*
			☒	☐	☐
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).		Yes*	No*	N/a*
			☐	☐	☒
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.		Yes*	No*	N/a*
			☐	☐	☒
Government grants	The charity has received government grants in the reporting period		Yes*	No*	N/a*
			☐	☒	☐
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.		Yes*	No*	N/a*
			☒	☐	☐
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.		Yes*	No*	N/a*
			☐	☐	☒
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.		Yes*	No*	N/a*
			☐	☐	☒
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.		Yes*	No*	N/a*
			☐	☐	☒
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.		Yes*	No*	N/a*
			☐	☐	☒
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.		Yes*	No*	N/a*
			☐	☐	☒
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.		Yes*	No*	N/a*
			☐	☐	☒
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.		Yes*	No*	N/a*
			☒	☐	☐
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.		Yes*	No*	N/a*
			☒	☐	☐
Support costs	The charity has incurred expenditure on support costs.		Yes*	No*	N/a*
			☒	☐	☐
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.		Yes*	No*	N/a*
			☒	☐	☐
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.		Yes*	No*	N/a*
			☐	☐	☒
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.		Yes*	No*	N/a*
			☐	☐	☒
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.		Yes*	No*	N/a*
			☐	☐	☒
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.		Yes*	No*	N/a*
			☐	☐	☒
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.		Yes*	No*	N/a*
			☐	☐	☒

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes* ☐	No* ☐	N/a* ☒
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes* ☒	No* ☐	N/a* ☐
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes* ☐	No* ☐	N/a* ☒
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes* ☒	No* ☐	N/a* ☐
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes* ☒	No* ☐	N/a* ☐
Deferred income	No material item of deferred income has been included in the accounts.	Yes* ☒	No* ☐	N/a* ☐
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes* ☐	No* ☐	N/a* ☒
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes* ☐	No* ☐	N/a* ☒
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes* ☐	No* ☐	N/a* ☒

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost. The depreciation rates and methods used are disclosed in note 14.	☐	☐	☐
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. They are valued at cost.	Yes* ☐	No* ☐	N/a* ☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. They are valued at cost.	Yes* ☐	No* ☐	N/a* ☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes* ☐	No* ☐	N/a* ☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes* ☐	No* ☐	N/a* ☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes* ☐	No* ☐	N/a* ☒
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.	Yes* ☐	No* ☐	N/a* ☒

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C	Notes to the accounts	(cont)
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Note 3**Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	32,929	-	-	32,929	44,742
	Gift Aid	5,998	-	-	5,998	3,768
	Legacies		-	-	-	-
	General grants provided by government/other charities	43,500	-	-	43,500	500
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	1,100	-	-	1,100	3,200
	Other	-	-	-	-	-
Total		83,527	-	-	83,527	52,210
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		83,527	-	-	83,527	52,210

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C

Notes to the accounts

(cont)

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	1,100	3,200
	1,100	3,200

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Accounted in line with FRS 102 - professional services donated to the organisation are typically accounted for at market rate. These services are largely donated to support the administration of the charitable activity in Malawi - such as web consultancy and accountancy.	Accounted in line with FRS 102 - professional services donated to the organisation are typically accounted for at market rate. These services are largely donated to directly support charitable activity in Malawi - such as engineering services, architect support teaching plus web consultancy and accountancy.
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	The Charity is supported by a team of 6 unpaid general volutneers, who are vital to the ongoing success of the charity	The Charity is supported by a team of 6 unpaid general volutneers, who are vital to the ongoing success of the charity

Section C Notes to the accounts (cont)

Note 6 Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurred seeking donations	210	-	-	210	350	-	-	350
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	400	-	-	400	1,700	-	-	1,700
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	610	-	-	610	2,050	-	-	2,050
Expenditure on charitable activities:								
Support Costs	-	-	-	-	168	-	-	168
Direct provision of Charitable Activity	-	-	-	-	800	-	-	800
Grants to Malawi	72,521	-	-	72,521	37,217	-	-	37,217
Governance	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	72,521	-	-	72,521	38,185	-	-	38,185
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Accountancy, bank and donation transaction	1,547	-	-	1,547	1,462	-	-	1,462
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	1,547	-	-	1,547	1,462	-	-	1,462
TOTAL EXPENDITURE	74,678	-	-	74,678	41,697	-	-	41,697

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C

Notes to the accounts

Note 10

Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts
Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner’s fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Section CNotes to the accounts(cont)

Note 13Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Supporting Malawian Organisation	72,521	-	-	72,521
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	72,521	-	-	72,521

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
The Mlambe Project Ltd (Malawi), an independent social enterprise registered in Malawi	Building work and implementing charity's aims in Malawi	72,521
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		72,521
Other unanalysed grants		-
TOTAL GRANTS PAID		72,521

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Supporting Malawian Organisation	37,217	-	-	37,217
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	37,217	-	-	37,217

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
The Mlambe Project Ltd (Malawi), an independent social enterprise registered in Malawi	Building work and implementing charity's aims in Malawi	37,217
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		37,217
Other unanalysed grants		-
TOTAL GRANTS PAID		37,217

Section C

Notes to the accounts

(cont)

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year	Last year
£	£
27,994	19,145
	-
-	-
-	-
27,994	19,145

THE MLAMBE PROJECT

England & Wales - Charity number 1160518

Accounts

The Mlambe Project

Report and Financial Statements for Year Ended 31 August 2023

AMM 30 April 2024

Registered charity in England and Wales, no. 1160518

Company limited by guarantee, no. 9185866

The Mlambe Project: Reference and Administrative Information

Charity name	The Mlambe Project
Charity registration number	1160518
Company registration number	09185866
Registered address	The Oaks Farnham Road, Odiham, RG29 1HR
Email address	AndrewMM@themlambeproject.org
Website	www.themlambeproject.org
Malawi centre of operation	Mlambe School, Chikolongo Village, T/A Kalembo, Balaka District, Malawi
Board of Trustees	Trustees at the time of reporting Jon Hassain - Chair Andrew May-Miller Jonathan Ifould Lucy Ifould
Bankers	Metro Bank, One Southampton Row, London WC1B 5HA, Tel: 0345 08 08 500
Independent Examination Report	Megan Phiri

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Summary accounts on this page, full charity commission accounts below.	10
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Financial Review	12
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Report of the Trustees for the Year Ending 31 August 2023

Summary

In 2022/23 The Mlambe Project (TMP) delivered two more classrooms at one school and toilets at another school in rural southern Malawi. Classroom accommodation for one hundred and twenty children who would otherwise have had to learn in the open or in the most basic of shelters. And good quality block built latrines for Mlambe school. Cholera is a serious problem in Malawi and schools fear closure if they do not have adequate toilet facilities.

The classrooms and toilets were built using stabilised soil blocks which have the lowest carbon cost of any suitable building technique.

Our leadership team was stable in 2022/23. We continued with our 100% volunteer approach.

The downward trend in donations in kind continues year on year as our designs and administrative infrastructure become more mature and stable meaning we have less need for these donated services.

Our work in 2022/23 was once again all directed through the Malawian NGO which shares our name. The trustees of the Malawian NGO include local education managers, a head mistress and a trustee with construction skills.

We worked hand in glove with the Malawian NGO and local government to ensure the projects we undertake are focussed on the right local priorities.

Lucy Ifould (trustee) is a Malawian resident and Andrew May-Miller (manager and trustee) travelled to Malawi in 2023 and visited all the schools we have worked with and planned to work with. This ensured the continuation of the deep personal and organisation connection between all stakeholders in The Mlambe project.

Our fundraising highlight of 2023 was William May-Miller's swim across the channel from England to France. Nearly 14 hours of non-stop swimming which raised £21,000.

Charity Purpose and Aims

The Mlambe Project seeks to transform education and economic opportunities in Malawi using innovative & economical high-impact methods which are environmentally responsible and socially sustainable. More specifically, the charity aims to:

- Improve access to, and quality of, education, chiefly by constructing school infrastructure
- Support the local economy through developing skills & employment opportunities within the school construction projects.
- Innovate & promulgate good development practice.

The core charitable objects, as set out in the Memorandum and Articles of Association, are:

- 1) The prevention or relief of poverty at Mlambe School and its surrounding area, and elsewhere in Malawi, by providing or assisting in the provision of education and training projects and all necessary support designed to enable individuals to generate sustainable income and be self-sufficient and in particular by promoting the use of the 'Earthbag'* building technique.
- 2) To develop the capacity and skills of the members of the socially and economically disadvantaged community around Mlambe school, Malawi, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

*The earthbag building technique has been superseded by "Stabilised Soil Block" (SSB) construction. The trustees are aware that the formal stated objectives should be updated.

Delivering Public Benefit

The Trustees have referred to the Charity Commission's guidance on public benefit in relation to the Charity's aims and objectives. Trustees consider it important to demonstrate progress to supporters and others interested in the charity's work.

The Mlambe Project delivers public benefit in several ways:

- By improving education in Malawi. We do this by providing funding and expertise to build much-needed school facilities, principally classrooms, toilets and teachers houses. Without the infrastructure we provide, children are often taught outside or in ramshackle shelters. They are more likely to abandon education at an early age. By providing classrooms and other facilities, such as toilets, the quality and uptake of education is improved for the pupils at schools in rural communities of Balaka district.
- Girls' access to education is particularly enhanced by improved facilities. This is essential as at present fewer than half of girls in Malawi complete basic education.
- By providing marketable skills to members of the local community. All our construction is managed and delivered by local people. Local people are learning management and accounting skills as well as sustainable building techniques. Local government has expressed a desire for us to spread these skills more widely in the community. Sustainable building not only supports rural development but also has a positive impact on Malawi's greatest environmental concern - deforestation.
- By providing educational initiatives for both children and adults, including online access to higher education and other internet-based learning and resources. Activity in this area has been limited in this reporting period.
- (The nursery feeding programme continued this year, an initiative initiated and funded by one of our volunteers, Jess King. The Programme ensures all early years children at the Mlambe school receive a nutritious meal at nursery school. Funding for this now goes direct to the Malawi NGO rather than through the UK charity.)

Specific Deliveries in this Reporting Period

In the year ending August 2023 we constructed two classrooms at Tsukamphete. We also provided toilets for girls & boys at Mlambe School.

The headmaster and school committee at Tsukamophete hosted a visit from UK supporters in May 2023. In the background is the third best classroom at the school.



Later in 2023 the children were proud to have beautiful new classrooms provided by The Mlambe project.



Full list of buildings by The Mlambe Project

Mlambe School:

- Toilet block (8 cubicles), 2012
- Earthbag computer room, 2013
- Brick school block (2 classrooms), 2014
- Brick school block (2 classrooms), 2015
- Earthbag teachers house, 2015
- Compost toilet (3 cubicles), 2015
- 2 x earthbag teachers houses, 2015
- Earthbag teachers house, 2016
- Earthbag teachers house, 2017
- Earthbag teachers office, 2017
- Brick school block (2 classrooms), 2018
- SSB toilets and kitchen block for a teachers houses to test SSB technique
- SSB toilets for girls and boys 2023

Nankhono school:

- 2 x SSB school blocks (4 classrooms), 2019
- SSB toilet block (8 cubicles), 2020

Nkhonde school:

- SSB teachers development centre (TDC) and PEA office, Late 2020
- SSB school block (2 classrooms), Early 2021

Chikoleka school:

- SSB school block (2 classrooms), Late 2021

Ngwindimba School:

- SSB school block (2 classrooms), early 2022
- SSB toilets for girls and boys September 2023 (2023/24 financial year)

Ukongwe 1 school:

- SSB school block (2 classrooms), Late 2022

Tsukamphete

- SSB classroom block (2 classrooms) 2023

Organisation and leadership

The leadership of the Mlambe project was unchanged from the previous year. Andrew May-Miller is manager and trustee with the other trustees being Lucy Ifould, Jon Hassain and Jon Ifould. Nigel Spicer continues to provide accounting advice and support to the trustees.

Other Volunteers

Volunteers have given wonderful support to The Mlambe Project. It would not have been possible for The Mlambe Project to get to where it is today without the ongoing passion and commitment of our volunteers based in the UK, Malawi, Taiwan, Australia and USA (and probably elsewhere).

Funding and summary accounts

Our total cash income in the year was £49,010 up 27% on the previous year allowing us to start the 2023/24 building programme before the end of the 2023 dry season.

This has been facilitated through a number of different routes including small grants, individual donations and corporate sponsorship.

Special thanks to:

- Our regular personal donors who provide our funding foundation.
- William May-Miller and all his supporters for his three year project to become one of fewer than 2,000 people to achieve a solo channel swim raising almost enough to build two classrooms.
- Jon Ifould and Capital Group for their continued support, the fourth year in a row that we have received a substantial donation from Capital Group.
- Manglibai Harida Khiara Charity

Thank you to all our donors who have made it possible for us to continue improving educational infrastructure and opportunities in Malawi.

Management Accounts FY23 - De

2022/23 Financial year (September to August)

Cash

-£37,385 Spent on improving education and economic opportunities

£49,010 Funds raised

-£1,111 Other costs

£10,514 So we raised £10K more than we spent in the 2022/23 fir

Opening Bank Balance 31st Aug 2022

£8,632

Net Income / (Expenditure)

£10,514

£19,145

Bank Balance 31st Aug 2023

£19,145

check >> - 0.00

	12 months ending 31st Aug 2023		12 months ending 31st Aug 2022		
	£	£	£	£	
Funds Raised					
Corporate donations	21,351		17,026		
Personal donations	23,391		17,232		
Gift Aid	3,768		1,719		
Grant income	500		2,880		
Covid HMRC grant (furlough)					
Donations in kind	3,200		12,800		
		52,210		51,657	
Education Project Expenditure					
Direct provision of charitable activity - DiK	(800)		(1,100)		
Direct provision of charitable activity					
Grants to Malawi	(37,217)		(57,844)		
Support costs	(168)				
Governance					
		(38,185)		(58,944)	
Operating costs (raising funds)					
Staff					
Undefined	(350)				
website (DiK)	(1,700)		(11,000)		
Other		(2,050)		(11,000)	
Operating Costs (administration)					
Accountancy (DiK)	(700)		(700)		
Just giving fees	(761)		(526)		
Other		(1,461)	(710)	(1,936)	
Net Expenditure in the period		£10,514		(£20,223)	
Bank Balance at 31st Aug 2022		8,632		28,855	
Plus / (Less) net Expenditure		10,514		(20,223)	
Bank Balance at 31st Aug 2023		£19,145		£8,632	
Bank Statement 31st Aug 2023		£19,145		£8,632	
		0.00		-	
Additional Charities accounts notes					
Expenditure in raising funds					
Incurred in seeking donations	2,050		526		
Incurred in seeking grants					
Staging funding events					
		2,050		526	
Staff costs					
Salaries	0		0		
Social Security	0		0		
Pension	0		0		
		0		0	

Full charity commission accounts below after the report.

Structure, Governance and Management

Registration

The Mlambe Project became a registered charity with the Charity Commission of England & Wales on 17 February 2015 (charity number: 1160518). The trustees believed it was important to register The Mlambe Project both as a charity and as a company. Hence it was also incorporated as a private limited company on 21 August 2014 (company number: 9185866).

Governing Document

The Mlambe Project is a charitable company limited by guarantee. The charity's governing document is its Memorandum and Articles of Association, which sets out the objects and powers of the charitable company.

Board of Trustees

Jon Hassain - Chair

Lucy Ifould

Andrew May-Miller - Manager

Jon Ifould

Company law requires Trustees to prepare a financial statement for each financial year, which provides a true and fair reflection of the affairs of the charitable company, and of its incoming resources and the application of these resources, including income and expenditure. The following financial statement has been prepared in accordance with the accounting policies set out in the notes to the accounts and complies with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2015.

Trustees (who are also directors of The Mlambe Project for the purposes of company law) are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company, and enable Trustees to ensure that the financial statement complies with the Companies Act 2006.

Trustees are also responsible for ensuring compliance with the Charities Act 2011, including submitting statements of account to the Commission, preparation and submission of an Annual Report and Annual Return to the Commission, and notifying the Commission promptly of any changes to the charity's entry on the central register of charities.

When annual income is above £25,000 charities are required to have their annual accounts reviewed by an Independent Examiner or Auditor. Trustees have agreed upon the appointment of an Independent Examiner who we believe is in a position, both professionally and personally, to review the charity's accounts independent of any supposed bias. Trustees are confident the chosen Independent Examiner has sufficient experience regarding charity SORP with which to undertake this audit.

Related Parties

The Mlambe Project charity works closely with an independent local organisation registered in Malawi, also called The Mlambe Project. The Mlambe Project NGO (C1491/2021) and The Mlambe Project in the UK share the same goals.

There is no formal association between The Mlambe Project (UK) and The Mlambe Project (Malawi), just a memorandum of understanding, but at present all UK funds go through our Malawian name sake.

Financial Review

Principal Sources of Income

The charity's core funding is derived from a combination of small and medium-sized grants, personal donations and corporate sponsorship. We have built a network of organisations who support us that have been mentioned in the Fundraising section of this report.

Reserves policy

Reflecting the modest size of the charity, the reserves policy is to ensure we have sufficient funds to meet the next three months spending commitments.

Risk Management

Trustees review financial and other risks as part of their regular meetings. The financial risks are considered minimal, as the charity only commits to spending funds it has already raised.

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Andrew May-Miller

DocuSigned by:
Andrew May-Miller 5/19/2024
 CB74402AA5D84CD...

Manager and trustee - formally signed through Docusign

Independent Examiner's Report

To The Members of The Mlambe Project For the Year Ended 31 August 2023

Respective Responsibilities of Trustees and Examiner

The Trustees, who are also the directors of The Mlambe Project for the purpose of the company law, are responsible for the preparation of accounts in accordance with applicable law and United Kingdom Accounting Standards. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The Charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales (ICAEW)

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

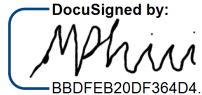
My report was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures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

Independent examiner's statement

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

- 1) Which gives me reasonable cause to believe that in any material respect the requirements
 - a) To keep accounting records in accordance with section 386 of the Companies Act 2006 and sect 130 of the Charities Act; and
 - b) To prepare accounts which accord with the accountings records, comply with the accounting requirements of the Companies Act 2006 and those of the Charities Act; and
 - c) Which are consistent with the methods and principle of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

Megan Phiri ACA

DocuSigned by:
 5/19/2024
 BBD FEB20DF364D4...

Formally Signed by the independent examiner through Docusign

Charity Name: The Mlambe Project		Charity No	1160518		
		Company No	9185866		
Annual accounts for the period					
Period start date	1/Sep/2022	To	Period end date	31/Aug/2023	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	52,210	-	-	52,210	51,657
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	52,210	-	-	52,210	51,657
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	2,050	-	-	2,050	526
Charitable activities	S09	38,185	-	-	38,185	58,944
Separate material expense item	S10	-	-	-	-	11,000
Other	S11	1,462	-	-	1,462	1,410
Total	S12	41,697	-	-	41,697	71,880
Net income/(expenditure) before tax for the reporting period	S13	10,513	-	-	10,513	(20,223)
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	10,513	-	-	10,513	(20,223)
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	10,513	-	-	10,513	(20,223)
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	10,513	-	-	10,513	(20,223)
Reconciliation of funds:						
Total funds brought forward	S23	8,632	-	-	8,632	28,855
Total funds carried forward	S24	19,145	-	-	19,145	8,632

Section B Balance sheet

		Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£ F01	£ F02	£ F03	£ F04	£ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	19,145	-	-	19,145	8,632
Total current assets		B10	19,145	-	-	19,145	8,632
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	19,145	-	-	19,145	8,632
Total assets less current liabilities		B13	19,145	-	-	19,145	8,632
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	19,145	-	-	19,145	8,632
Funds of the Charity							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	-	-	-	-
Unrestricted funds		B19	19,145	-	-	19,145	8,632
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	19,145	-	-	19,145	8,632

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

DocuSigned by:

Andrew May-Miller

CB74402AA5D84CD...

5/19/2024

Signature of director authenticating accounts being sent to Companies House

DocuSigned by:

Andrew May-Miller

CB74402AA5D84CD...

5/19/2024

Print Name	Date of approval dd/mm/yyyy

Signature	Date dd/mm/yyyy
	Print name

Section C

Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

x

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

x

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note {2 }.

Yes*

x

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	☐	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	☐	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Section C		Notes to the accounts	(cont)
Note 2		Accounting policies	
2.2 INCOME			
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when:		
	the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability.	Yes* X	No*
		N/a* 	
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes* X	No*
		N/a* 	
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes* X	No*
		N/a* 	
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes* 	No*
		N/a* X	
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes* 	No*
		N/a* X	
Government grants	The charity has received government grants in the reporting period	Yes* 	No* X
		N/a* 	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes* X	No*
		N/a* 	
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes* 	No*
		N/a* X	
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes* X	No*
		N/a* 	
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes* 	No*
		N/a* X	
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes* 	No*
		N/a* X	
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes* 	No*
		N/a* X	
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes* 	No*
		N/a* X	

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes* x	No* 	N/a*
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes* x	No* 	N/a*
Support costs	The charity has incurred expenditure on support costs.	Yes* x	No* 	N/a*
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes* x	No* 	N/a*
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes* 	No* 	N/a* x
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes* 	No* 	N/a* x
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes* 	No* 	N/a* x
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes* 	No* 	N/a* x
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes* 	No* 	N/a* x

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes* 	No* 	N/a* x
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes* x	No* 	N/a*
		Yes* 	No* 	N/a* x
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes* 	No* 	N/a* x
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes* x	No* 	N/a*
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes* x	No* 	N/a*
Deferred income	No material item of deferred income has been included in the accounts.	Yes* x	No* 	N/a*
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes* 	No* 	N/a* x
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes* 	No* 	N/a* x
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes* 	No* 	N/a* x

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Yes*	No*	N/a*
☐	☐	☒

Yes*	No*	N/a*
☐	☐	☒

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

They are valued at cost.

Yes*	No*	N/a*
☐	☐	☒

Yes*	No*	N/a*
☐	☐	☒

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

They are valued at cost.

Yes*	No*	N/a*
☐	☐	☒

Yes*	No*	N/a*
☐	☐	☒

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes*	No*	N/a*
☐	☐	☒

Yes*	No*	N/a*
☐	☐	☒

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
☐	☐	☒

Yes*	No*	N/a*
☐	☐	☒

Yes*	No*	N/a*
☐	☐	☒

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
☐	☐	☒

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
☐	☐	☒

Yes*	No*	N/a*
☐	☐	☒

Section C	Notes to the accounts	(cont)
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Note 3		Income				
		Analysis of income				
		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	44,742	-	-	44,742	34,258
	Gift Aid	3,768	-	-	3,768	1,719
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	500	-	-	500	2,880
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	3,200	-	-	3,200	12,800
	Other	-	-	-	-	-
	Total	52,210	-	-	52,210	51,657
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		52,210	-	-	52,210	51,657

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C	Notes to the accounts	(cont)
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Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	3,200	12,800
	3,200	12,800

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

This year	Last year
Accounted in line with FRS 102 - professional services donated to the organisation are typically accounted for at market rate. These services are largely donated to directly support charitable activity in Malawi - such as engineering services, architect, plus web consultancy and accountancy.	Accounted in line with FRS 102 - professional services donated to the organisation are typically accounted for at market rate. These services are largely donated to directly support charitable activity in Malawi - such as engineering services, architect support teaching consultancy and accountancy. In 2021/22 the donated effort to completely redesign the website would be valued at £33,000 if using market rates. This is disproportionate to the value to the charity and has been accounted

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

--	--

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The Charity is supported by a team of 6 unpaid general volunteers, who are vital to the ongoing success of the charity	The Charity is supported by a team of 6 unpaid general volunteers, who are vital to the ongoing success of the charity
--	--

Section C**Notes to the accounts****(cont)****Note 6****Expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurred seeking donations	350	-	-	350	526	-	-	526
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	1,700	-	-	1,700	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	2,050	-	-	2,050	526	-	-	526
Expenditure on charitable activities:								
Support Costs	168	-	-	168	1,410	-	-	1,410
Direct provision of Charitable Activity	800	-	-	800	1,100	-	-	1,100
Grants to Malawi	37,217	-	-	37,217	57,844	-	-	57,844
Governance	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	38,185	-	-	38,185	60,354	-	-	60,354
Separate material item of expense								
Website development (donation in kind)	-	-	-	-	11,000	-	-	11,000
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	11,000	-	-	11,000
Other								
	1,462	-	-	1,462	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	1,462	-	-	1,462	-	-	-	-
TOTAL EXPENDITURE	41,697	-	-	41,697	71,880	-	-	71,880

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C

Notes to the accounts

(cont)

Note 10

Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts
Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner’s fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Section C**Notes to the accounts****(cont)****Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Supporting Malawian Organisation	37,217	-	-	37,217
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	37,217	-	-	37,217

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
The Mlambe Project Ltd (Malawi), an independent social enterprise registered in Malawi	Building work and implementing charity's aims in Malawi	37,217
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		37,217
Other unanalysed grants		-
TOTAL GRANTS PAID		37,217

Last year:**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Supporting Malawian Organisation	57,844	-		57,844
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	57,844	-	-	57,844

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
The Mlambe Project Ltd (Malawi), an independent social enterprise registered in Malawi	Building work and implementing charity's aims in Malawi	57,844
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		57,844
Other unanalysed grants		-
TOTAL GRANTS PAID		57,844

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand**Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
19,145	8,632
	-
-	-
-	-
19,145	8,632

THE MLAMBE PROJECT

England & Wales - Charity number 1160518

Accounts

The Mlambe Project

Report and Financial Statements for Year Ended 31 August 2022

AMM 17 May 2023

Registered charity in England and Wales, no. 1160518

Company limited by guarantee, no. 9185866

The Mlambe Project: Reference and Administrative Information

Charity name	The Mlambe Project
Charity registration number	1160518
Company registration number	09185866
Registered address	The Oaks Farnham Road, Odiham, RG29 1HR
Email address	AndrewMM@themblambeproject.org
Website	www.themblambeproject.org
Malawi centre of operation	Mlambe School, Chikolongo Village, T/A Kalembo, Balaka District, Malawi
Board of Trustees	Trustees at the time of reporting Jon Hassain - Chair Andrew May-Miller Jonathan Ifould (From December 2021) Lucy Ifould
Bankers	Metro Bank, One Southampton Row, London WC1B 5HA, Tel: 0345 08 08 500
Independent Examination Report	Megan Phiri

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Report of the Trustees for the Year Ending 31 August 2022

Summary

In 2021/22 The Mlambe Project (TMP) delivered four more classrooms in rural southern Malawi. Classroom accommodation for two hundred and forty children who would otherwise have had to learn in the open or in the most basic of shelters.

The classrooms were built using stabilised soil blocks which have the lowest carbon cost of any suitable building technique.

Our leadership team was stable in 2021/22. We continued with our 100% volunteer approach in UK and were pleased to have Jon Ifould move from an informal support position to a trustee role.

Having standard designs for classrooms and toilets we had a much reduced need for engineering and architect support so the large donations in kind up to 2020 from our engineer and architect do not feature this year. In kind donations have continued in fundraising and, especially in this year, in redeveloping the web site but the monetary value and benefit of these is much harder to quantify.

A very special highlight of 2021 was the formation of The Mlambe Project as an NGO in Malawi in March. This provides a independent formal organisation in Malawi for us in the UK to work with. The trustees of the Malawian NGO include local education managers, a head mistress and a trustee with construction skills. This highly relevant and varied skill sets will provide additional assurance that our delivery in Malawi is targeted at the areas of greatest need and in the most effective way.

We worked hand in glove with the Malawian NGO which ensures the projects we undertake are focussed on local priorities.

In 2022 our founders visited Malawi and toured all the schools we have supported. This has been a great help in ensuring the continuation of the deep personal and organisation connection between all stakeholders in The Mlambe project.

Charity Purpose and Aims

The Mlambe Project seeks to transform education and economic opportunities in Malawi using innovative & economical high-impact methods which are environmentally responsible and socially sustainable. More specifically, the charity aims to:

- Improve access to, and quality of, education, chiefly by constructing school infrastructure
- Support the local economy through developing skills & employment opportunities within the school construction projects.
- Innovate & promulgate good development practice.

The core charitable objects, as set out in the Memorandum and Articles of Association, are:

- 1) The prevention or relief of poverty at Mlambe School and its surrounding area, and elsewhere in Malawi, by providing or assisting in the provision of education and training projects and all necessary support designed to enable individuals to generate sustainable income and be self-sufficient and in particular by promoting the use of the 'Earthbag'* building technique.
- 2) To develop the capacity and skills of the members of the socially and economically disadvantaged community around Mlambe school, Malawi, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

*The earthbag building technique has been superseded by "Stabilised Soil Block" (SSB) construction. The trustees are aware that the formal stated objectives should be updated.

Delivering Public Benefit

The Trustees have referred to the Charity Commission's guidance on public benefit in relation to the Charity's aims and objectives. Trustees consider it important to demonstrate progress to supporters and others interested in the charity's work.

The Mlambe Project delivers public benefit in several ways:

- By improving education in Malawi. We do this by providing funding and expertise to build much-needed school facilities, principally classrooms, toilets and teachers houses. Without the infrastructure we provide, children are often taught outside or in ramshackle shelters. They are more likely to abandon education at an early age. By providing classrooms and other facilities, such as toilets, the quality and uptake of education is improved for the pupils at schools in rural communities of Balaka district.
- Girls' access to education is particularly enhanced by improved facilities. This is essential as at present fewer than half of girls in Malawi complete basic education.
- By providing marketable skills to members of the local community. All our construction is managed and delivered by local people. Local people are learning management and accounting skills as well as sustainable building techniques. Local government has expressed a desire for us to spread these skills more widely in the community. Sustainable building not only supports rural development but also has a positive impact on Malawi's greatest environmental concern - deforestation.
- By providing educational initiatives for both children and adults, including online access to higher education and other internet-based learning and resources. Activity in this area has been limited in this reporting period.
- (The nursery feeding programme continued this year, an initiative initiated and funded by one of our volunteers, Jess King. The Programme ensures all early years children at the Mlambe school receive a nutritious meal at nursery school. Funding for this now goes direct to the Malawi NGO rather than through the UK charity.)

Specific Deliveries in this Reporting Period

In the year ending August 2022 we constructed four classrooms.

A block of two classrooms at Ngwindimba School and another block of two at Ulongwe 1 School.

Full list of buildings by The Mlambe Project

Mlambe School:

- Toilet block (8 cubicles), 2012
- Earthbag computer room, 2013
- Brick school block (2 classrooms), 2014
- Brick school block (2 classrooms), 2015
- Earthbag teachers house, 2015
- Compost toilet (3 cubicles), 2015
- 2 x earthbag teachers houses, 2015
- Earthbag teachers house, 2016
- Earthbag teachers house, 2017
- Earthbag teachers office, 2017
- Brick school block (2 classrooms), 2018
- SSB toilets and kitchen block for a teachers houses to test SSB technique

Nankhono school:

- 2 x SSB school blocks (4 classrooms), 2019
- SSB toilet block (8 cubicles), 2020

Nkhonde school:

- SSB teachers development centre (TDC) and PEA office, Late 2020
- SSB school block (2 classrooms), Early 2021

Chikoleka school:

- SSB school block (2 classrooms), Late 2021

Ngwindimba School:

- SSB school block (2 classrooms), early 2022

Ukongwe 1 school:

- SSB school block (2 classrooms), Late 2022

Organisational and leadership changes

Jon Ifould has joined the board as a trustee.

Jon has been engaged with the Mlambe project since 2018. He brings to the charity 20 years of corporate leadership experience working in the Financial Services and Technology sectors globally. Jon is also a link to one of The Mlambe Project's key corporate donors, the Capital Group Companies, Inc. He is based in Orange County

California and connected to the Mlambe project through personal relationships with a number of the charity's volunteers, founders and trustees past and present.

Other Volunteers

Volunteers have given enormous amounts of time once again this year. It would not have been possible for The Mlambe Project to get to where it is today without the ongoing passion and commitment of our volunteers based in the UK, Malawi, Taiwan, Australia and USA (and probably elsewhere).

Dave Yates and Marissa Newlove have put in a huge amount of work to deliver us a newly formatted website which is more usable, easier to maintain and cheaper to run.

Steve Lovejoy, and Charlie Bowles continued their wonderful support this year, providing architectural and engineering advice and support to the building teams in Malawi.

Victoria Ifould has taken on the role of coordinating and pushing on with grant applications.

Ishan Jussab has been contributing his skills and time to our communications

Jess King continues to fund and drive the nursery feeding programme

Funding and summary accounts

Our total cash income in the year was £38,547

This has been facilitated through a number of different routes including small grants, individual donations and corporate sponsorship.

Special thanks to:

- Our regular personal donors who provide our funding foundation
- Jon Ifould and Capital Group for their continued support, the fourth year in a row that we have received a substantial donation from Capital Group.
- The Pat Newman Memorial Trust

Thank you to all our donors who have made it possible for us to continue improving educational infrastructure and opportunities in Malawi.

Our cash income of £38,547 is down on the previous year and unless we can reverse this in 2022/23 we will have to reduce construction work in Malawi.

Summary accounts on this page, full charity commission accounts below.

	12 months ending 31st Aug 2022	
	£	£
Funds Raised		
Corporate donations	17,026	
Personal donations	17,232	
Gift Aid	1,719	
Grant income	2,880	
Covid HMRC grant (furlough)		
Donations in kind	12,800	
		51,657
Education Project Expenditure		
Direct provision of charitable activity - Dik	(1,100)	
Direct provision of charitable activity		
Grants to Malawi	(57,844)	
Support costs	(12,410)	
Governance		
		(71,354)
Operating costs (raising funds)		
Staff		
Undefined		
Other	(526)	(526)
Net Expenditure in the period		(£20,223)
Bank Balance at 31st Aug 2021		28,855
Less net Expenditure		(20,223)
Bank Balance at 31st Aug 2022		£8,632
Bank Statement 31st Aug 2022		£8,632

Structure, Governance and Management

Registration

The Mlambe Project became a registered charity with the Charity Commission of England & Wales on 17 February 2015 (charity number: 1160518). The trustees believed it was important to register The Mlambe Project both as a charity and as a company. Hence it was also incorporated as a private limited company on 21 August 2014 (company number: 9185866).

Governing Document

The Mlambe Project is a charitable company limited by guarantee. The charity's governing document is its Memorandum and Articles of Association, which sets out the objects and powers of the charitable company.

Board of Trustees

Jon Hassain - Chair

Lucy Ifould

Andrew May-Miller - Manager

Jon Ifould (From December 2021)

Company law requires Trustees to prepare a financial statement for each financial year, which provides a true and fair reflection of the affairs of the charitable company, and of its incoming resources and the application of these resources, including income and expenditure. The following financial statement has been prepared in accordance with the accounting policies set out in the notes to the accounts and complies with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2015.

Trustees (who are also directors of The Mlambe Project for the purposes of company law) are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company, and enable Trustees to ensure that the financial statement complies with the Companies Act 2006.

Trustees are also responsible for ensuring compliance with the Charities Act 2011, including submitting statements of account to the Commission, preparation and submission of an Annual Report and Annual Return to the Commission, and notifying the Commission promptly of any changes to the charity's entry on the central register of charities.

When annual income is above £25,000 charities are required to have their annual accounts reviewed by an Independent Examiner or Auditor. Trustees have agreed upon the appointment of an Independent Examiner who we believe is in a position, both

professionally and personally, to review the charity's accounts independent of any supposed bias. Trustees are confident the chosen Independent Examiner has sufficient experience regarding charity SORP with which to undertake this audit.

Related Parties

The Mlambe Project charity works closely with an independent local organisation registered in Malawi, also called The Mlambe Project. The Mlambe Project NGO (C1491/2021) and The Mlambe Project in the UK share the same goals.

There is no formal association between The Mlambe Project (UK) and The Mlambe Project (Malawi), just a memorandum of understanding, but at present all UK funds go through our Malawian name sake.

Financial Review

Principal Sources of Income

The charity's core funding is derived from a combination of small and medium-sized grants, personal donations and corporate sponsorship. We have built a network of organisations who support us that have been mentioned in the Fundraising section of this report.

Reserves policy

Reflecting the modest size of the charity, the reserves policy is to ensure we have sufficient funds to meet the next three months spending commitments.

Risk Management

Trustees review financial and other risks as part of their regular meetings. The financial risks are considered minimal, as the charity only commits to spending funds it has already raised.

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Andrew May-Miller

DocuSigned by:
Andrew May-Miller
CB74402AA5D84CD...

Manager and trustee - formally signed through Docusign

Independent Examiner's Report

To The Members of The Mlambe Project For the Year Ended 31 August 2022

Respective Responsibilities of Trustees and Examiner

The Trustees, who are also the directors of The Mlambe Project for the purpose of the company law, are responsible for the preparation of accounts in accordance with applicable law and United Kingdom Accounting Standards. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2001 Act) and that an independent examination is needed. The Charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

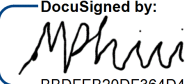
My report was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures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

Independent examiner's statement

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

- 1) Which gives me reasonable cause to believe that in any material respect the requirements
 - a) To keep accounting records in accordance with section 386 of the Companies Act 2006 and sect 130 of the Charities Act; and
 - b) To prepare accounts which accord with the accountings records, comply with the accounting requirements of the Companies Act 2006 and those of the Charities Act; and
 - c) Which are consistent with the methods and principle of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charitie
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

Megan Phiri ACA

DocuSigned by:

BBDFFEB20DF364D4...

Formally Signed by the independent examiner through Docusign

Charity Name: The Mlambe Project		Charity No	1160518		
		Company No	9185866		
Annual accounts for the period					
Period start date	1/Sep/2021	To	Period end date	31/Aug/2022	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	51,657	-	-	51,657	64,725
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	51,657	-	-	51,657	64,725
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	526	-	-	526	8,739
Charitable activities	S09	58,944	-	-	58,944	66,118
Separate material expense item	S10	11,000			11,000	
Other	S11	1,410	-	-	1,410	-
Total	S12	71,880	-	-	71,880	74,857
Net income/(expenditure) before tax for the reporting period	S13	- 20,223	-	-	- 20,223	- 10,132
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 20,223	-	-	- 20,223	- 10,132
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	- 20,223	-	-	- 20,223	- 10,132
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 20,223	-	-	- 20,223	- 10,132
Reconciliation of funds:						
Total funds brought forward	S23	28,855	-	-	28,855	38,987
Total funds carried forward	S24	8,632	-	-	8,632	28,855

Charity Name: The Mlambe Project

Charity No
Company No

1160518
9185866

Section B

Balance sheet

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	8,632	-	-	8,632	28,855
Total current assets		B10	8,632	-	-	8,632	28,855
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	8,632	-	-	8,632	28,855
Total assets less current liabilities		B13	8,632	-	-	8,632	28,855
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	8,632	-	-	8,632	28,855
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	8,632	-	-	8,632	28,855
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	8,632	-	-	8,632	28,855

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name

Date of approval
dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature

Date
dd/mm/yyyy

Print name

Section C		Notes to the accounts	
Note 1 Basis of preparation			
This section should be completed by all charities.			
1.1 Basis of accounting			
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.			
The accounts have been prepared in accordance with:			
• and with*		☐	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*		☐	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
• and with the Charities Act 2011.			
The charity constitutes a public benefit entity as defined by FRS 102*			
* -Tick as appropriate			
1.2 Going concern			
If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:			
An explanation as to those factors that support the conclusion that the charity is a going concern;			
Disclosure of any uncertainties that make the going concern assumption doubtful;			
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.			
1.3 Change of accounting policy			
The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note (2).			
Yes*		☐	
No*		☐	* -Tick as appropriate
Please disclose:			
(i) the nature of the change in accounting policy;			
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and			
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.46 FRS102 SORP.			
1.4 Changes to accounting estimates			
No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).			
Yes*		☐	
No*		☐	* -Tick as appropriate
Please disclose:			
(i) the nature of any changes;			
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and			
(iii) where practicable, the effect of the change in one or more future periods.			
1.5 Material prior year errors			
No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).			
Yes*		☐	
No*		☐	* -Tick as appropriate
Please disclose:			
(i) the nature of the prior period error;			
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and			
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.			

Section C

Notes to the accounts

(cont)

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

Section C		Notes to the accounts	Footnote		
Note 2					
2.2 INCOME					
Accounting policies					
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: the charity becomes entitled to the resources; it is more likely than not that the resources will increase the resources; the monetary value can be measured with sufficient reliability.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 S24(2) or FRS 102.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (S 10 to S 12 FRS102 S24(2)).				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as stipulated in the grant only when the performance related conditions are met (S 14 FRS 102 S24(2)).				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executor has established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Government grants	The charity has received government grants in the reporting period.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Tax reliefs on donations and gifts	Gift Aid receipts are included in income when there is a valid declaration from the donor. Any Gift Aid amount received on a donation is considered to be part of that gift and is treated as an addition to the same but as the initial donation unless the donor or the terms of the appeal have specified otherwise.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Contractual income and performance related grants	This is only included in the SoFA since the charity has provided the related goods or services or met the performance related conditions.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless intended to be sold.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the assets are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	Donated goods for resale are measured at fair value on initial recognition, which is the expected selling price less costs to be incurred before it is sold. After recognition the income from the selling activity is with the corresponding stock recognised in the balance sheet. On sale the value of stock is charged against 'income from other trading activities' and the proceeds from sale are also recognised as 'income from other trading activities'.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	Goods donated for ongoing use by the charity are recognised as intangible fixed assets and included in the SoFA as incoming resources when receivable.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Support costs	The charity has incurred expenditure on support costs.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Voluntary help	The value of any voluntary help received is not included in the accounts but is disclosed in the footnote 'amount repaid'.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services, as income from charitable activities.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (S 10 to S 12 FRS102 S24(2)) and are included as an item of other income in the SoFA.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from realising investments to market value at the end of the year.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
2.3 EXPENDITURE AND LIABILITIES					
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation compelling the charity to pay or resource and the amount of the obligation can be measured with reasonable certainty.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs ensuring public accountability of the charity and its compliance with legislation and good practice.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	Support costs include service functions and have been allocated to activity cost categories on a basis consistent with the use of resources, apportioning property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Grants with performance conditions	Where the grant gives a grantee conditions to its grant being a specific level of activity or subject to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enable the donor charity to substantially avoid the commitment, a liability for the full funding obligation must be recognised.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Redundancy cost	The charity made no redundancy payments during the reporting period.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Deferred income	No material form of deferred income has been included in the accounts.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 S24(2). Subsequent measurement is as per paragraphs 11.7 to 11.16, FRS102 S24(2).				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
2.4 ASSETS					
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least:				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	They are valued at cost.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	The depreciation rates and methods used are disclosed in note 14.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through statutory or legal rights. The amortisation rates and methods used are disclosed in note 15.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	They are valued at cost.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, archaeological or environmental qualities and are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed in note 16.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	They are valued at cost.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at market at cost, and subsequently at the value that would exist at the year end. The same treatment is applied to similar investments unless their value cannot be measured reliably in which case it is measured at cost less impairment.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	Investments held for sale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service provider provided by terms of sale.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	Work in progress is valued at cost less any foreseeable losses that is likely to occur on the contract.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amounts after any trade discounts or interest allowed by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date more than one year. These include cash on deposit and cash equivalents with a maturity of more than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
	They are valued at fair value except where they qualify as basic financial instruments.				
	Yes ^a	No ^a	Yes ^a	No ^a	Yes ^a
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE					

Section C

Notes to the accounts

(cont)

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	34,258	-	-	34,258	44,522
	Gift Aid	1,719	-	-	1,719	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	2,880	-	-	2,880	15,203
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	12,800	-	-	12,800	5,000
	Other	-	-	-	-	-
	Total	51,657	-	-	51,657	64,725
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		51,657	-	-	51,657	64,725
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)						
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.						
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.						
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)						
This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).						
Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).						

Section C

Notes to the accounts

(cont)

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1	HMRC COVID-19 JRS Grant	4,570
Government grant 2		-
Government grant 3		-
Other		-
	Total	4,570

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Section C**Notes to the accounts****(cont)****Note 5****Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	12,800	5,000
	12,800	5,000

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

This year

Accounted in line with FRS 102 - professional services donated to the organisation are typically accounted for at market rate. These services are largely donated to directly support charitable activity in Malawi - such as engineering services, architect support teaching consultancy and accountancy.
In 2021/22 the donated effort to completely redesign the website would be valued at £33,000 if using market rates. This is disproportionate to the value to the charity and has been accounted for at one third of market rate.

Last year

Accounted in line with FRS 102 - professional services donated to the organisation are accounted for at market rate. These services are largely donated to directly support charitable activity in Malawi - such as engineering services, architect support teaching consultancy and accountancy

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The Charity is supported by a team of 6 unpaid general volunteers, who are vital to the ongoing success of the charity

The Charity is supported by a team of 6 unpaid general volunteers, who are vital to the ongoing success of the charity

Section C Notes to the accounts (cont)

Note 6 Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurred seeking donations	526	-	-	526	4,803	-	-	4,803
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	3,936	-	-	3,936
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fudraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	526	-	-	526	8,739	-	-	8,739
Expenditure on charitable activities:								
Support Costs	1,410	-	-	1,410	4,727	-	-	4,727
Direct provision of Charitable Activity	1,100	-	-	1,100	5,000	-	-	5,000
Grants to Malawi	57,844	-	-	57,844	53,242	-	-	53,242
Goverance	-	-	-	-	3,149	-	-	3,149
Total expenditure on charitable activities	60,354	-	-	60,354	66,118	-	-	66,118
Separate material item of expense								
Website deveopment (donation in kind)	11,000	-	-	11,000	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	11,000	-	-	11,000	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	71,880	-	-	71,880	74,857	-	-	74,857

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C**Notes to the accounts****Note 8 Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

Section C

Notes to the accounts

Note 9Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C

Notes to the accounts

Note 10

Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner’s fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Section C		Notes to the accounts		(cont)	
Note 11					
Paid employees					
Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)					
11.1 Staff Costs					
		This year		Last year	
		£		£	
Salaries and wages		-		13,105	
Social security costs		-		1,381	
Pension costs (defined contribution scheme)		-		921	
Other employee benefits		-		-	
Total staff costs		-		15,407	
This year:					
Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party					
Last year:					
Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party					
Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.					
No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000		TRUE			
Band		Number of employees			
		This year		Last year	
£60,000 to £69,999		-		-	
£70,000 to £79,999		-		-	
£80,000 to £89,999		-		-	
£90,000 to £99,999		-		-	
£100,000 to £109,999		-		-	
		This year		Last year	
		£		£	
Please provide the total amount paid to key management personnel		-		-	
11.2 Average head count in the year		This year		Last year	
		Number		Number	
The parts of the charity in which the employees work		Fundraising		1	
		Charitable Activities		-	
		Governance		-	
		Other		-	
Total		-		1	
11.3 Ex-gratia payments to employees and others (excluding trustees)					
Please complete if an ex-gratia payment is made.					
Please explain the nature of the payment		This year			
		Last year			
Please state the legal authority or reason for making the payment		This year			
		Last year			
		This year		Last year	
		£		£	
Please state the amount of the payment (or value of any waiver of a right to an asset)		-		-	
11.4 Redundancy payments					
Please complete if any redundancy or termination payment is made in the period.					
		This year		Last year	
		£		£	
Total amount of payment		-		-	
The nature of the payment (cash, asset etc.)					
		This year		Last year	
		£		£	
The extent of redundancy funding at the balance sheet date		-		-	
Please state the accounting policy for any redundancy or termination payments					

Section C

Notes to the accounts

(cont)

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	921

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

none	Allocated by CEO activity. 100% from unrestricted funds
------	---

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Section C Notes to the accounts (cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:
13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Supporting Malawian Organisation	57,844	-	-	57,844
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	57,844	-	-	57,844

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
The Mlambe Project Ltd (Malawi), an independent social enterprise registered in Malawi	Building work and implementing charity's aims in Malawi	57,844
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		57,844
Other unanalysed grants		-
TOTAL GRANTS PAID		57,844

< agree to Note 6

Last year:
13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Supporting Malawian Organisation	53,242	-	-	53,242
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	53,242	-	-	53,242

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
The Mlambe Project Ltd (Malawi), an independent social enterprise registered in Malawi	Building work and implementing charity's aims in Malawi	53,242
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		53,242
Other unanalysed grants		-
TOTAL GRANTS PAID		53,242

Section C Notes to the accounts (cont)

Note 14 Tangible fixed assets
Please complete this note if the charity has any tangible fixed assets
14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation
If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation
the name of independent valuer, if applicable
the methods applied and significant assumptions
the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.
** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate

Section C Notes to the accounts (cont)

Note 15 Intangible assets
Please complete this note if the charity has any intangible assets

15.1 Cost or valuation	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments	**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
	** Rate					
At beginning of the year	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Amortisation	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
At end of year	-	-	-	-	-	-

15.3 Net book value	-	-	-	-
Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy
Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment	
This year:	
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year:	
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation		
If an accounting policy of revaluation is adopted, please provide:		
	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures		
(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

* The "transfers" row is for movements between fixed asset categories.
** Please indicate the method of depreciation by deslign the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C

Notes to the accounts

(cont)

Note 16

Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

This year

Last year

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

This year

Last year

16.2 Cost or valuation

Heritage asset 1

Heritage asset 2

Heritage asset 3

Heritage asset 4

Total

£

£

£

£

£

At beginning of the year

Additions

Disposals

Revaluations

Transfers *

At end of the year

16.3 Depreciation and impairments

** Basis

** Rate

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of year

16.4 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

16.5 Impairment

This year

Last year

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year

Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

At valuation

At cost Group B

Total

£

£

£

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

This year

Last year

16.9 Five year summary of heritage assets transactions

2015

2014

2013

2012

2011

£

£

£

£

£

Purchases

Group A

Group B

Group C

Other

Disposals

Group A

Group B

Group C

Other

Total additions

Charge for impairment

Group A

Group B

Group C

Other

Total charge for impairment

Disposals

Group A - carrying amount

Group B - carrying amount

Group C

Other

Total disposals

Section C		Notes to the accounts		(cont)	
Note 17 Investment assets					
Please complete this note if the charity has any investment assets.					
17.1 Fixed assets investments (please provide for each class of investment)					
	Cost & cash equivalents	Limited investments	Investment properties	Social investments	Other
Carrying their value at beginning of period	-	-	-	-	-
Add: additions to investments during period	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-
Less: impairments	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-
Add(deduct): transfer in(out) in the period	-	-	-	-	-
Add(deduct): net gain(loss) on revaluation	-	-	-	-	-
Carrying their value at end of year	-	-	-	-	-
*Please specify additions resulting from acquisitions through business combinations, if any.					
Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For listed securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price or a traded market, it is the trustee's or valuer's best estimate of fair value.					
17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.					
This year:					
Analysis of investments					
	Fair value at year end	Cost less impairment			
Cash or cash equivalents	£ -	£ -			
Limited investments	-	-			
Investment properties	-	-			
Social investments	-	-			
Other investments	-	-			
Total	-	-			
Grand total (Fair value at year end+Cost less impairment)					
Last year:					
Analysis of investments					
	Fair value at year end	Cost less impairment			
Cash or cash equivalents	£ -	£ -			
Limited investments	-	-			
Investment properties	-	-			
Social investments	-	-			
Other investments	-	-			
Total	-	-			
Grand total (Fair value at year end+Cost less impairment)					
17.3 If your charity holds investment properties, please complete the following note:					
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity.					
(ii) Name or independent valuer, if applicable, and relevant qualifications.					
(iii) Provide details of any restrictions on the ability to realise investment property or on the realisation of income or disposal proceeds.					
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancement.					
17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.					
Analysis of current asset investments					
	This year	Last year			
Cash or cash equivalents	£ -	£ -			
Limited investments	-	-			
Investment properties	-	-			
Social investments	-	-			
Other investments	-	-			
Total	-	-			
17.5 Guarantees					
Please provide details and amount of any guarantees made to or on behalf of a third party.					
Name of the entity or entities benefiting from those guarantees					
Please explain how the guarantee furthers the charity's aims					
17.6 Concessionary loans					
Description					
This year £					
Last year £					
Amount of concessionary loans made (Multiple loans made may be disclosed - aggregate provided that each aggregation does not obscure significant differences).					
Total					
Description					
This year £					
Last year £					
Amount of concessionary loans received (Multiple loans received may be disclosed - aggregate provided that each aggregation does not obscure significant differences).					
Total					
Terms and conditions eg interest rate, security provided					
Value of any concessionary loans which have been committed but not taken up at the reporting date					
Amounts payable within 1 year					
Amounts payable after more than 1 year					
Amounts receivable within 1 year					
Amounts receivable after more than 1 year					
17.7 Additional information					
This year					
Last year					
Please provide information about the significance of investments to the charity's financial position or performance eg, terms and conditions of loans or the use of hedging to manage financial risk.					
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.					
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged to security and the terms and conditions relating to its pledge.					
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.					
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged to security and the terms and conditions relating to its pledge.					

Section C

Notes to the accounts

(cont)

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
-	-
-	-
Total -	-

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
-	-
-	-
Total -	-

Section C**Notes to the accounts****(cont)****Note 20****Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

This year**Last year**

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year**Last year**

--	--

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--	--

Section C**Notes to the accounts****(cont)****Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

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Section C

Notes to the accounts

(cont)

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C

Notes to the accounts

(cont)

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
8,632	28,855
	-
-	-
-	-
8,632	28,855

Section C	Notes to the accounts	(cont)
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Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity’s exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Section C	Notes to the accounts	(cont)
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Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			-	-	-	-	-	-

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*

No*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			-	-	-	-	-	-

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*

No*

[illegible]

Section C

Notes to the accounts

(cont)

Note 28

Transactions with trustees and related parties

If the charity has any transactions with related parties other than the trustee expenses explained in guidance minimal details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustees remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg rules, governing document)	Amounts paid or benefit value				
		Remuneration	Person contribution	Reimbursement (including loss of officials' grants)	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg rules, governing document)	Amounts paid or benefit value				
		Remuneration	Person contribution	Reimbursement (including loss of officials' grants)	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustee expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter "true" in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (contingent) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (contingent) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)
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Note 29	Additional Disclosures
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.	

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THE MLAMBE PROJECT

England & Wales - Charity number 1160518

Accounts

The Mlambe Project

2021

**Report and Financial Statements for
Year Ended 31 August 2021**

Registered charity in England and Wales, no. 1160518

Company limited by guarantee, no. 9185866

The Mlambe Project: Reference and Administrative Information

Charity name	The Mlambe Project
Charity registration number	1160518
Company registration number	09185866
Registered address	The Oaks Farnham Road, Odiham, RG29 1HR
Email address	AndrewMM@themblambeproject.org
Website	www.themblambeproject.org
Malawi centre of operation	Mlambe School, Chikolongo Village, T/A Kalembo, Balaka District, Malawi
Board of Trustees	Trustees at the time of reporting Jon Hassain - Chair Andrew May-Miller Jonathan Ifould (From December 2021) Lucy Ifould Trustees during the reporting period but since stepped down Andrew Proctor Saalim Koomar Jonathan (Jamie) Proctor
Bankers	Metro Bank, One Southampton Row, London WC1B 5HA, Tel: 0345 08 08 500
Independent Examination Report	Examiner: Coleman, Isah Chartered Certified Accountants. 45A London Road, St. Leonards-On-Sea TN37 6AY

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Report of the Trustees for the Year Ending 31 August 2021

Summary

2020/21 was a year of big organisational change for The Mlambe Project but delivery in Malawi was unaffected and we built another two buildings using stabilised soil blocks.

We provided two classrooms, a Teachers' Development Centre and an office. Providing the office has indirectly delivered another classroom because the primary education advisor for the area was using a classroom as an office and this can now be used for teaching.

Our employed CEO left in January 2021 after a year made very difficult by covid. We are now running as a completely voluntary organisation.

Having standard designs for classrooms and toilets we had a much reduced need for engineering and architect support so the large donations in kind of previous years from our engineer and architect do not feature this year. However, the turnover in cash terms is steady and cash going to Malawi has increased compared with last year.

A very special highlight of 2021 was the formation of The Mlambe Project as an NGO in Malawi in March. This provides a formal organisation in Malawi for us in the UK to work with. The trustees of the Malawian NGO include local education managers, a head mistress and a trustee with construction skills. This highly relevant and varied skill sets will provide additional assurance that our delivery in Malawi is targeted at the areas of greatest need and in the most effective way.

Charity Purpose and Aims

The Mlambe Project seeks to transform education and economic opportunities in Malawi using innovative & economical high-impact methods which are environmentally responsible and socially sustainable. More specifically, the charity aims to:

- Improve access to, and quality of, education, chiefly by constructing school infrastructure
- Support the local economy through developing skills & employment opportunities within the school construction projects.
- Innovate & promulgate good development practice.

The core charitable objects, as set out in the Memorandum and Articles of Association, are:

- 1) The prevention or relief of poverty at Mlambe School and its surrounding area, and elsewhere in Malawi, by providing or assisting in the provision of education and training projects and all necessary support designed to enable individuals to generate sustainable income and be self-sufficient and in particular by promoting the use of the 'Earthbag'* building technique.
- 2) To develop the capacity and skills of the members of the socially and economically disadvantaged community around Mlambe school, Malawi, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

*The earthbag building technique has been superseded by "Stabilised Soil Block" (SSB) construction. The trustees are aware that the formal stated objectives should be updated.

Delivering Public Benefit

The Trustees have referred to the Charity Commission's guidance on public benefit in relation to the Charity's aims and objectives. Trustees consider it important to demonstrate progress to supporters and others interested in the charity's work.

The Mlambe Project delivers public benefit in several ways:

- By improving education in Malawi. We do this by providing funding and expertise to build much-needed school facilities, principally classrooms, toilets and teachers houses. Without the infrastructure we provide, children are often taught outside or in ramshackle shelters and are more likely to abandon education at an early age. By providing classrooms and other facilities, such as toilets, the quality and uptake of education is improved for the pupils at schools in rural communities of Balaka district. Girls' access to education is particularly enhanced by improved facilities.
- By providing marketable skills to members of the local community. All our construction is managed and delivered by local people. Local people are learning sustainable building techniques and local government has expressed a desire for us to spread these skills more widely in the community. Sustainable building not only supports rural development but also has a positive impact on Malawi's greatest environmental concern - deforestation.
- By providing educational initiatives for both children and adults, including online access to higher education and other internet-based learning and resources. Activity in this area has been limited in this reporting period.
- The nursery feeding programme continued this year, an initiative initiated and funded by one of our volunteers, Jess King. The Programme ensures all early years children at the Mlambe school receive a nutritious meal at nursery school.

Specific Deliveries in this Reporting Period

In the year ending August 2021 we constructed two buildings at Nkhonde.

In late 2020 we built a Teachers' Development Centre (TDC) with an attached office for the local education managers to use. This freed a classroom for its intended purpose as well as providing a development resource for teachers from the 13 schools in this educational zone. As one of the few good quality large indoor spaces in the area the school also gains revenue from hiring out the Teachers' Development Centre to other organisations.

In the spring and summer of 2021 we went on to construct a two classroom block at Nkhonde.

So, in addition to the TDC, this school now has three additional classrooms thanks to our work in this period; 180 children can be taught inside.

Full list of buildings by The Mlambe Project

Mlambe School:

- Toilet block (8 cubicles), 2012
- Earthbag computer room, 2013
- Brick school block (2 classrooms), 2014
- Brick school block (2 classrooms), 2015
- Earthbag teachers house, 2015
- Compost toilet (3 cubicles), 2015
- 2 x earthbag teachers houses, 2015
- Earthbag teachers house, 2016
- Earthbag teachers house, 2017
- Earthbag teachers office, 2017
- Brick school block (2 classrooms), 2018
- SSB toilets and kitchen block for a teachers houses to test SSB technique

Nankhono school:

- 2 x SSB school blocks (4 classrooms), 2019
- SSB toilet block (8 cubicles), 2020

Nkhonde school:

- SSB teachers development centre (TDC) and PEA office, Late 2020
- SSB school block (2 classrooms), Early 2021

Chikoleka school:

- SSB school block (2 classrooms), Late 2021

Organisational and leadership changes

After three employed CEOs in three years we have reverted to a 100% volunteer organisation.

Saolim Kumar, Jamie Proctor and Andrew Proctor have stepped down as trustees. The Mlambe Project is extremely grateful to these founding trustees who should be proud of the great achievements to date and the foundation they have laid for delivering benefits in Malawi in future years. Saolim and Jamie remain involved in the Mlambe Project as supporters and advisors.

Andrew May-Miller, an existing trustee, has taken on the role of manager supported by the other trustees and volunteer supporters.

Jon Ifould has joined the leadership team with a view to becoming a trustee. Jon has been engaged with the Mlambe project since 2018. He brings to the charity 20 years of corporate leadership experience working in the Financial Services and

Technology sectors globally. Jon is also a link to one of The Mlambe Project's key corporate donors, the Capital Group Companies, Inc. He is based in Orange County California and connected to the Mlambe project through personal relationships with a number of the charity's volunteers, founders and trustees past and present.

Other Volunteers

Volunteers have given enormous amounts of time once again this year. It would not have been possible for The Mlambe Project to get to where it is today without the ongoing passion and commitment of our volunteers based in the UK, Malawi, Taiwan, Australia and USA (and probably elsewhere).

Steve Lovejoy, and Charlie Bowles continued their wonderful support this year, providing architectural and engineering advice and support to the building teams in Malawi.

Dave Yates and Marissa Newlove have laboured to deliver us a newly formatted website which is more usable, easier to maintain and cheaper to run.

Victoria Ifould has taken on the role of coordinating and pushing on with grant applications.

Ishan Jussab has been contributing his skills and time to our communications

Jess King continues to fund and drive the nursery feeding programme

Fundraising

Our total income of £64,725 appears to be much lower than last year's figure of £97,934. This difference is almost entirely because of our reduced need for engineering and architectural support which has reduced our donations in kind and the reduced level government furlough grants.

Funds raised in the form of cash this period were £44,522, very much in line with last year's figure of £46,971.

This has been facilitated through a number of different routes including small grants, individual donations and corporate sponsorship.

Special thanks to:

- Our regular personal donors who provide our funding foundation
- Jon Ifould and Capital Group for their continued support, the fourth year in a row that we have received a substantial donation from Capital Group.
- Rotary clubs have been valuable supporters and we were privileged to be the president's chosen charity of Church Stretton rotary with a sizable donation raised largely by their sponsored walk of Hadrian's wall.
- The BottleTop foundation for their continuing generous support

- Cole Medlock for their generous donation.
- We were delighted to receive a contribution from the Ashworth Trust

Thank you to all our donors who have made it possible for us to continue improving educational infrastructure and opportunities in Malawi.

Structure, Governance and Management

Registration

The Mlambe Project became a registered charity with the Charity Commission of England & Wales on 17 February 2015 (charity number: 1160518). The trustees believed it was important to register The Mlambe Project both as a charity and as a company. Hence it was also incorporated as a private limited company on 21 August 2014 (company number: 9185866).

Governing Document

The Mlambe Project is a charitable company limited by guarantee. The charity's governing document is its Memorandum and Articles of Association, which sets out the objects and powers of the charitable company.

Board of Trustees

Jon Hassain - Chair

Lucy Ifould

Andrew May-Miller - Manager

Jon Ifould (From December 2021)

Company law requires Trustees to prepare a financial statement for each financial year, which provides a true and fair reflection of the affairs of the charitable company, and of its incoming resources and the application of these resources, including income and expenditure. The following financial statement has been prepared in accordance with the accounting policies set out in the notes to the accounts and complies with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2015.

Trustees (who are also directors of The Mlambe Project for the purposes of company law) are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company, and enable Trustees to ensure that the financial statement complies with the Companies Act 2006.

Trustees are also responsible for ensuring compliance with the Charities Act 2011, including submitting statements of account to the Commission, preparation and submission of an Annual Report and Annual Return to the Commission, and notifying the Commission promptly of any changes to the charity's entry on the central register of charities.

When annual income is above £25,000 charities are required to have their annual

accounts reviewed by an Independent Examiner or Auditor. Trustees have agreed upon the appointment of an Independent Examiner who we believe is in a position, both professionally and personally, to review the charity's accounts independent of any supposed bias. Trustees are confident the chosen Independent Examiner has sufficient experience regarding charity SORP with which to undertake this audit.

Related Parties

The Mlambe Project charity works closely with an independent local organisation registered in Malawi, The Mlambe Project Limited. The organisations share the same goals. The Mlambe Project Limited has its own Memorandum and Articles of Association, and its Trustees/Directors are drawn from the Mlambe School Management Committee and other community leaders.

During this reporting period The Mlambe Project Ltd has been superseded by The Mlambe Project NGO (C1491/2021) which is now considered a more appropriate way for the organisation to operate in Malawi.

There is no formal association between The Mlambe Project (UK) and The Mlambe Project (Malawi) (just a memorandum of understanding) but at present all UK funds go through our Malawian name sake.

Financial Review

Principal Sources of Income

The charity's core funding is derived from a combination of small and medium-sized grants, personal donations and corporate sponsorship. We have built a network of organisations who support us that have been mentioned in the Fundraising section of this report.

Reserves policy

Reflecting the modest size of the charity, the reserves policy is to ensure we have sufficient funds to meet the next three months spending commitments.

Risk Management

Trustees review financial and other risks as part of their regular meetings. The financial risks are considered minimal, as the charity only commits to spending funds it has raised.

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Signed by order the trustees
Signed *A May Miller* Dated 27/5/2022
Andrew May-Miller

Independent Examiner's Report

To The Members of The Mlambe Project For the Year Ended 31 August 2021

Respective Responsibilities of Trustees and Examiner

The Trustees, who are also the directors of The Mlambe Project for the purpose of the company law, are responsible for the preparation of accounts in accordance with applicable law and United Kingdom Accounting Standards. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The Charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

- 1) Which gives me reasonable cause to believe that in any material respect the requirements
 - a) To keep accounting records in accordance with section 386 of the Companies Act 2006 and sect 130 of the Charities Act; and
 - b) To prepare accounts which accord with the accountings records, comply with the accounting requirements of the Companies Act 2006 and those of the Charities Act; and
 - c) Which are consistent with the methods and principle of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charitie
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

 30/5/2022

Signed and dated by the independent examiner

Charity Name: The Mlambe Project		Charity No	1160518		
		Company No	9185866		
Annual accounts for the period					
Period start date	01/09/2020	To	Period end date	31/08/2021	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity

Income (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Expenditure (Notes 6)

Expenditure on:

Raising funds

Charitable activities

Separate material expense item

Other

Total

Net income/(expenditure) before tax for the reporting period

Tax payable

Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Guidance Note

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	64,725	-	-	64,725	97,934
S02	-	-	-	-	-
S03	-	-	-	-	-
S04	-	-	-	-	-
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	64,725	-	-	64,725	97,934
S08	8,739	-	-	8,739	15,275
S09	66,118	-	-	66,118	56,280
S10					
S11	-	-	-	-	-
S12	74,857	-	-	74,857	71,555
S13	- 10,132	-	-	- 10,132	26,379
S14	-	-	-	-	-
S15	- 10,132	-	-	- 10,132	26,379
S16	-	-	-	-	-
S17	- 10,132	-	-	- 10,132	26,379
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	-	-	-	-	-
S21	-	-	-	-	-
S22	- 10,132	-	-	- 10,132	26,379
S23	38,987	-	-	38,987	12,608
S24	28,855	-	-	28,855	38,987

Section B Balance sheet

	Guidance Note		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		-	-	-	-	-
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
Total fixed assets	B05		-	-	-	-	-
Current assets							
Stocks (Note 18)	B06		-	-	-	-	-
Debtors (Note 19)	B07		-	-	-	-	-
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		28,855	-	-	28,855	38,987
Total current assets	B10		28,855	-	-	28,855	38,987
Creditors: amounts falling due within one year (Note 20)	B11		-	-	-	-	-
Net current assets/(liabilities)	B12		28,855	-	-	28,855	38,987
Total assets less current liabilities	B13		28,855	-	-	28,855	38,987
Creditors: amounts falling due after one year (Note 20)	B14		-	-	-	-	-
Provisions for liabilities	B15		-	-	-	-	-
Total net assets or liabilities	B16		28,855	-	-	28,855	38,987
Funds of the Charity							
Endowment funds (Note 27)	B17		-	-	-	-	-
Restricted income funds (Note 27)	B18		-	-	-	-	-
Unrestricted funds	B19		28,855	-	-	28,855	38,987
Revaluation reserve	B20		-	-	-	-	-
Fair value reserve	B21		-	-	-	-	-
Total funds	B22		28,855	-	-	28,855	38,987

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

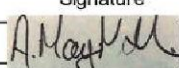
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Andrew May-Miller	25/05/2022

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	25/05/2022
Print name	

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 18 July 2014
- and with ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

* Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note (2).

Yes* ☒ No* ☐ * Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes* ☐ No* ☒ * Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes* ☐ No* ☒ * Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
☒	☐	☐

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
☒	☐	☐

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
☒	☐	☐

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
☐	☐	☒

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
☐	☐	☒

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
☐	☒	☐

Tax reliefs on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
☒	☐	☐

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
☐	☐	☒

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
☒	☐	☐

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
☐	☐	☒

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
☐	☐	☒

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
☐	☐	☒

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
☐	☐	☒

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
☒	☐	☐

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
☒	☐	☐

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
☒	☐	☐

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
☒	☐	☐

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
☐	☐	☒

Income from membership subscriptions Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes*	No*	N/a*
		✓
Yes*	No*	N/a*
		✓

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes*	No*	N/a*
		✓

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
		✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation, committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
		✓

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
✓		

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
		✓

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes*	No*	N/a*
		✓

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes*	No*	N/a*
✓		

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes*	No*	N/a*
✓		

Deferred income No material item of deferred income has been included in the accounts.

Yes*	No*	N/a*
✓		

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts.

Yes*	No*	N/a*
		✓

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Yes*	No*	N/a*
		✓

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
		✓

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

Yes*	No*	N/a*
------	-----	------

They are valued at cost.

Yes*	No*	N/a*
		✓

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

Yes*	No*	N/a*
		✓

They are valued at cost.

Yes*	No*	N/a*
		✓

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

Yes*	No*	N/a*
		✓

They are valued at cost.

Yes*	No*	N/a*
		✓

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes*	No*	N/a*
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Yes*	No*	N/a*
		✓

Stocks and work in Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net

Yes*	No*	N/a*
------	-----	------

progress	realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
Debtors	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
Current asset investments				✓
	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	44,522	-	-	44,522	46,971
	Gift Aid	-	-	-	-	2,560
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	15,203	-	-	15,203	24,403
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	5,000	-	-	5,000	24,000
	Other	-	-	-	-	-
Total		64,725	-	-	64,725	97,934
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		64,725	-	-	64,725	97,934

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4 **Analysis of receipts of government grants**

	Description	This year £
Government grant 1	HMRC COVID-19 JRS Grant	4,570
Government grant 2		-
Government grant 3		-
Other		-
	Total	4,570

	Description	Last year £
Government grant 1	HMRC COVID-19 JRS Grant	5,628
Government grant 2		-
Government grant 3		-
Other		-
	Total	5,628

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	5,000	24,000
	5,000	24,000

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

This year	Last year
Accounted in line with FRS 102 - professional services donated to the organisation are accounted for at market rate. These services are largely donated to directly support charitable activity in Malawi - such as engineering services, architect support teaching consultancy and accountancy	Accounted in line with FRS 102 - professional services donated to the organisation are accounted for at market rate. These services are largely donated to directly support charitable activity in Malawi - such as engineering services, architect support teaching consultancy and accountancy

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

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Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The Charity is supported by a team of 6 unpaid general volunteers, who are vital to the ongoing success of the charity	The Charity is supported by a team of 6 unpaid general volunteers, who are vital to the ongoing success of the charity
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Note 6 Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	4,803	-	-	4,803	5,578	-	-	5,578
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	3,936	-	-	3,936	8,312	-	-	8,312
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	1,385	-	-	1,385
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	8,739	-	-	8,739	15,275	-	-	15,275
Expenditure on charitable activities:								
Support Costs	4,727	-	-	4,727	7,254	-	-	7,254
Direct provision of Charitable Activity	5,000	-	-	5,000	29,639	-	-	29,639
Grants to Malawi	53,242	-	-	53,242	17,988	-	-	17,988
Governance	3,149	-	-	3,149	1,398	-	-	1,398
Total expenditure on charitable activities	66,118	-	-	66,118	56,280	-	-	56,280
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	74,857	-	-	74,857	71,555	-	-	71,555

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C **Notes to the accounts**

Note 8 **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

Section C
Notes to the accounts
Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts
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Note 10	Details of certain types of expenditure
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Note 10.1	Fees for examination of the accounts
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Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	13,105	20,793
Social security costs	1,381	6,061
Pension costs (defined contribution scheme)	921	854
Other employee benefits	-	-
Total staff costs	15,407	27,708

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party
Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Charitable activities	1	1
Charitable activities	-	-
Administrative	-	-
Other	-	-
Total	1	1

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year £	Last year £
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year £	Last year £
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year £	Last year £
-	-

Please state the accounting policy for any redundancy or termination payments

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Section C

Notes to the accounts

(cont)

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£	£
921	854

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Allocated by CEO activity. 100% from unrestricted funds	Allocated by CEO activity. 100% from unrestricted funds

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Supporting Malawian Organisation	53,242	-	-	53,242
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	53,242	-	-	53,242

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
The Mlambe Project Ltd (Malawi), an independent social enterprise registered in Malawi	Building work and implementing charity's aims in Malawi	53,242
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		53,242
Other unanalysed grants		-
TOTAL GRANTS PAID		53,242

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Supporting Malawian Organisation	17,998	-	-	17,998
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	17,998	-	-	17,998

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
The Mlambe Project Ltd (Malawi), an independent social enterprise registered in Malawi	Building work and implementing charity's aims in Malawi	17,998
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		17,998
Other unanalysed grants		-
TOTAL GRANTS PAID		17,998

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year

Last year

-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate

Note 15

Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C Notes to the accounts (cont)

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairment

** Basis						Straight Line ("SL") or Reducing Balance ("RB")
** Rate						
At beginning of the year	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
At end of year	-	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year	
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year	
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is material in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Dispositions					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

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Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total
Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

Analysis of investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total
Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

This year	Last year
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- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

This year	Last year

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

This year	Last year
£	£

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

This year	Last year

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

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Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

This year	Last year

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
28,855	38,987
-	-
-	-
-	-
28,855	38,987

Note 25 Fair value of assets and liabilities**This year****Last year**

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Section C	Notes to the accounts	(cont)
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Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C
Notes to the accounts
(cont)

Note 27
Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

[illegible]

	Yes *	No *
Fund balances carried forward include assets and liabilities denominated in a foreign currency	☒	☐

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

Last year

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

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28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

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Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

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For any related party, please provide details of any guarantees given or received.

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Last year

There have been no related party transactions in the reporting period (True or False)

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Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

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For any related party, please provide details of any guarantees given or received.

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Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.