

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@themplambeproject.org
Website	www.themplambeproject.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

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Andrew May-Miller
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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:

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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		
<i>Adjustments:</i>		

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	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated

Section C		Notes to the accounts	2024	
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.			
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.			
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)).			
	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)).			
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.			
Government grants	The charity has received government grants in the reporting period.			
Tax reliefs on donations and gifts	Gift Aid reliefs 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.			
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.			
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless intended to be sold.			
	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.			
	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 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'.			
	Goods donated for ongoing use by the charity are recognised as intangible fixed assets and included in the SoFA as intangible resources when measurable.			
	Gifts in kind for use by the charity are included in the SoFA as income from donations when measurable.			
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.			
	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.			
Support costs	The charity has incurred expenditure on support costs.			
Volunteer help	The value of any voluntary help received is not included in the accounts but is disclosed in the footnote 'amount repaid'.			
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			
	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.			
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.			
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.			
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.			
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.			
	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.			
Grants with performance conditions	Where the grant gives a grantee a commitment to its grantee 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.			
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.			
Redundancy cost	The charity made no redundancy payments during the reporting period.			
Deferred income	No material form of deferred income has been included in the accounts.			
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts.			
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.			
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).			
2.4 ASSETS				
Tangible fixed assets for sale 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 statutory or legal rights. The amortisation rates and methods used are disclosed in note 15.			
	They are valued at cost.			
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.			
	They are valued at cost.			
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.			
	Investments held for resale or pending their sale and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.			
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.			
	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 stock.			
	Work in progress is valued at cost less any foreseeable losses that is likely to occur on the contract.			
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.			
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash equivalents with a maturity date less 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.			
	They are valued at fair value except where they qualify as basic financial instruments.			
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**

Seconded staff
Use of property
Other

This year
£

Last year
£

-	-
-	-
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 devopment (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)

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					
		£	£		
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.

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

At end of the year

At end of the year

At end of the year

16.3 Depreciation and impairments

– Basis

– Rate

At beginning of the year

At end of the year

At end of the year

At end of the year

16.4 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

At end of the year

At end of the year

16.5 Impairment

This year

Last year

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

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:

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

At cost Group B

Total

£

£

£

Carrying amount at the beginning of the period

At end of the year

At end of the year

At end of the year

At end of the year

At end of the year

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 - carrying amount

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)

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

Cost & cash equivalents

Linked investments

Investment properties

Social investments

Other

Total

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

Cash or cash equivalents

Linked investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Last year: Analysis of investments

Cash or cash equivalents

Linked 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 disposed 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

Cash or cash equivalents

Linked 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

Amount of concessionary loans made (Multiple loans made may be disclosed - aggregate provided that each aggregation does not obscure significant differences)

Total

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

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

	This year £	Last year £
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	-	-

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**

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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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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)
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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 £
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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