

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

Table of Contents

Summary	4
Charity Purpose and Aims	5
Delivering Public Benefit	6
Specific Deliveries in this Reporting Period	7
Full list of buildings by The Mlambe Project	8
Organisation and leadership	9
Other Volunteers	9
Funding and summary accounts	9
Summary accounts on this page, full charity commission accounts below.	10
Structure, Governance and Management	11
Related Parties	11
Financial Review	12
Independent Examiner’s Report	13

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
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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 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

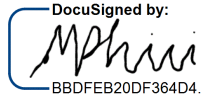
My report was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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

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 5/19/2024
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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/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						
Tax payable	S13	10,513	-	-	10,513	(20,223)
	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 £ 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		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

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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*	No*	N/a*	
			X			
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*	
			X			
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*	
			X			
		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*	N/a*	
				X		
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*	
			X			
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*	No*	N/a*	
			X			
		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*
		Yes* 	No* 	N/a* x
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)		
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.

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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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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