

The Mlambe Project

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

AMM 27 November 2024

Registered charity in England and Wales, no. 1160518

Company limited by guarantee, no. 9185866

The Mlambe Project: Reference and Administrative Information

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

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Report of the Trustees for the Year Ending 31 August 2024

Summary

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

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

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

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

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

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

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

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

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

Charity Purpose and Aims

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

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

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

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

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

Delivering Public Benefit

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

The Mlambe Project delivers public benefit in several ways:

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

Specific Deliveries in this Reporting Period

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

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

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

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

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

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

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

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



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

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

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



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



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

Ngwengwe Toilets



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

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



Tsukamphete had just two weather proof classrooms.

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

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



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

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

named "The Channel Classroom".

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



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

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

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



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



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



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

The impact of our work

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

Improved health of learners

Improved attendance, particularly for girls.

Improved attainment

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

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

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

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

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

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

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

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

Organisation and leadership

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

Other Volunteers

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

Funding and summary accounts

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

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

Special thanks to:

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

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

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

Full charity commission accounts below after the report.

Structure, Governance and Management

Registration

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

Governing Document

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

Board of Trustees

Jon Hassain - Chair

Lucy Ifould

Andrew May-Miller - Manager

Jon Ifould

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

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

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

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

Related Parties

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

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

Financial Review

Principal Sources of Income

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

Reserves policy

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

Risk Management

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

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

Signed by:

Andrew May-Miller

CB74402AA5D84CD

Andrew May-Miller

Manager and trustee - formally signed through Docusign

Independent Examiner's Report

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

Respective Responsibilities of Trustees and Examiner

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

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

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

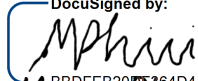
Basis of independent examiner's report

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

Independent examiner's statement

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

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

DocuSigned by:

 BBDFFEB20D7264D4x
 Megan Phiri ACA

Formally Signed by the independent examiner through Docusign

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

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

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

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

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

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

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

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

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

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

Print Name	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

Section C

Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

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

- and with*

X

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

• and with*

X

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

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

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

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

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

1.3 Change of accounting policy

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

Yes*

X

No*

-Tick as appropriate

Please disclose:

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

1.4 Changes to accounting estimates

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

Yes*

X

No*

-Tick as appropriate

Please disclose:

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

1.5 Material prior year errors

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

Yes*

X

No*

-Tick as appropriate

Please disclose:

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

Section C		Notes to the accounts	(cont)
Note 2		Accounting policies	
2.2 INCOME			
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; - the monetary value can be measured with sufficient reliability.	Yes* ☒	No* ☐
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* ☐
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* ☐
	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* ☐
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* ☐
Government grants	The charity has received government grants in the reporting period	Yes* ☐	No* ☒
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* ☐
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* ☐
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* ☐
	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* ☐
	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* ☐
	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* ☐
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes* ☐	No* ☐
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes* ☒	No* ☐
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes* ☒	No* ☐
Support costs	The charity has incurred expenditure on support costs.	Yes* ☒	No* ☐
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes* ☒	No* ☐
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* ☐
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes* ☐	No* ☐
	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* ☐
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* ☐
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* ☐

2.3 EXPENDITURE AND LIABILITIES

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

2.4 ASSETS

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

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

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

Note 3 **Income**

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

Other information:

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

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

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

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

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

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

Section C

Notes to the accounts

(cont)

Note 5

Donated goods, facilities and services

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

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

Section C Notes to the accounts (cont)

Note 6 Expenditure

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

Other information:

Analysis of expenditure on charitable activities

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

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

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

Section C

Notes to the accounts

Note 10

Details of certain types of expenditure

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

Independent examiner’s fees

Assurance services other than independent examination

Tax advisory fees

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

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

Section CNotes to the accounts(cont)

Note 13Grantmaking

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

This year:

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

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

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

13.2 Grants made to institutions

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

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

Last year:

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

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

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

13.4 Grants made to institutions

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

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

Section C

Notes to the accounts

(cont)

Note 24 Cash at bank and in hand

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

Short term deposits

Cash at bank and on hand

Other

Total

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