

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
THE MISSION MOZAMBIQUE TRUST

THE MISSION MOZAMBIQUE TRUST
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FOR THE YEAR ENDED 31 MARCH 2022

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THE MISSION MOZAMBIQUE TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' effective 1 January 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Mission Mozambique Trust was formed in 2015 initially to support an existing project in Katembe, Mozambique which was the Family Homes of Hope, a residential facility for vulnerable and orphaned children. Most of the resident children had been orphaned due to HIV/AIDs and many of them were also HIV positive. After successfully enabling the continuation of the project which provided a home, education and healthcare for some of the most vulnerable children in the area, the charity has now expanded its work throughout the local community.

During the year the Trustees reviewed and updated the key objects of the charity to ensure an accurate reflection of the activities being carried out in Mozambique. After being registered by the UK Charity Commission these objects, focussing on health, education, and gender inclusion have been adopted.

OBJECT 1 - The relief of need of orphans, children and young people who do not have a safe and secure environment in which to live or who are unable to access education by securing their reintegration with birth and foster families and providing extra-curricular education, skills training and experiential activities.

OBJECT 2 - The relief of poverty in the Republic of Mozambique by providing and assisting in the provision of food and basic living essentials for those in need (food parcels, domestic equipment and health and hygiene products) and, in partnership with health professionals, advice and guidance.

OBJECT 3 - The advancement of accessibility to education of people living in Katembe and other rural areas of Mozambique, by providing and assisting in the provision and operation of facilities which enable the delivery of academic, vocational and cultural learning and support in overcoming practical living challenges.

NEW OBJECT 4 - The advancement of equality of accessibility to education and employment opportunity and female empowerment in the rural communities of Mozambique, particularly in Katembe and the wider Maputo area.

NEW OBJECT 5 - To help control and stem the spread and impact of diseases such as, but not limited to AIDs, HIV, Malaria, TB and COVID in the rural areas of Mozambique by engaging with local communities, health authorities and peer organisations in the planning and execution of community education and workshops and the administration of treatment.

Public benefit

All of the charity's work and its objectives are carried out for the benefit of the wider public located in Katembe, Maputo Province. The trustees have taken into account the guidance issued by the Charity Commission when deciding which activities the charity should undertake.

THE MISSION MOZAMBIQUE TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The effects of the COVID pandemic continued to cause huge challenges for the most vulnerable throughout this financial year. Prices for basic essentials such as bread and cooking oil continued to increase and instances of petty crime were more noticeable as the desperate resorted to stealing in order to survive.

Although schools re-opened many children, especially girls, dropped out of education either for example because they were unable to buy school materials and uniforms or, in the case of girls, they had become pregnant or had been forced into premature marriage.

The charity worked with many of these girls to encourage them back to school as failure to complete their education would prevent them from finding employment. Similarly, many young women who had attended skills training courses before the pandemic also found themselves unemployable, so a concerted effort was made to support their return to training and to assist them to become self-sustainable by providing training and small business kits.

Another unfortunate result of COVID was a considerable increase in cases of HIV in girls as young as 11 years old. The resumption of MiMo's community programmes through the KIP Club were designed to highlight the need for testing and the importance of taking anti-retroviral medication. Many HIV positive women resident in Katembe had also ceased taking their medication due to lack of food and MiMo introduced a feeding and health programme for the most vulnerable HIV positive girls and their babies.

Immediately after the lockdown restrictions were lifted MiMo was able to re-start the support visits to the re-integrated children and work with their new adoptive or extended families to get them back into school.

At the close of this financial year life in Mozambique was returning to normal but the impact of COVID has taken its toll on the most vulnerable and has emphasised the need for specific support in so many areas. Whilst activities have been limited due to the poor fundraising environment and COVID restrictions MiMo can still report a strong performance and looks forward to developing the scope of work in Katembe.

Highlights arising from the charity's operations include:

- 7 children successfully re-integrated
- 15 girls returned to full-time education
- 11 girls enrolled on skills training courses
- 8 young women given business start-up kits
- 23 local activists recruited for the KIP Club
- 35 HIV positive girls and their babies start the health and feeding programme
- Mobile HIV testing introduced in the community

Fundraising activities

The fundraising environment in the UK continued to be challenging throughout 2021 and the overall financial struggle continued to escalate in the first quarter of 2022.

The Charity was fortunate to retain a number of donors whose support enabled the continuation of the activities, albeit on a smaller scale than had been originally planned.

The Trustees are extremely grateful to those donors whose contributions have sustained the charity's work during these challenging times.

THE MISSION MOZAMBIQUE TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Reserves policy

The policy of the charity is to generate adequate funds to be able to hold reserves equivalent to at least 6 months of resources expended.

Due to the ongoing negative impact of COVID on fundraising activities and the overall economic situation the ability to achieve the objective in this financial year has been difficult to attain.

Trustees have been vigilant and proactive in their approach and a number of new funding streams have been secured which will be apparent in the first quarter of the next financial year.

The charity has unrestricted funds carried forward of £1,068 (2021: £1,292). The total funds deficit in the year was £3,611 (2021: £1,962). The trustees consider this level of fluctuation to be acceptable for the size and nature of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. During the 2021/2022 Financial Year Trustees reviewed the Governing Document to ensure that it was fit for purpose and in particular reflected the views of Trustees about the Charity's future objectives. As a consequence of the review the Charity's objects were amended, adopted and registered with the Charity Commission on 25 January 2022.

Recruitment and appointment of new trustees

No further appointments were made during this financial year.

Risk management

The Trustees continue to be aware of the ongoing changing circumstances in both the UK and Mozambique. Regular reviews have been carried out to consider the associated changes in the profile and magnitude of risks to which the charity has been subject.

The significant impact on the charity's ability to raise funds and extend its reach is constantly monitored. The changes in the risk environment continue and have been actively addressed by ensuring funds are used to concentrate activities on the most effective and sustainable forms of relief.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1166091

Principal address

Minning Low Barn
3 Long View Lane,
Clifton
Ashbourne
Derbyshire
DE6 2GH

Trustees

J R C Spooner
Mrs S E Underwood
P Bartlett
Mrs L Bartlett
Ms S Vinecombe

THE MISSION MOZAMBIQUE TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Essex Abel Ltd
4 Bank Court
Weldon Road
Loughborough
Leicestershire
LE11 5RF

Approved by order of the board of trustees on 25 January 2023 and signed on its behalf by:



Mrs S E Underwood - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE MISSION MOZAMBIQUE TRUST

Independent examiner's report to the trustees of The Mission Mozambique Trust

I report to the charity trustees on my examination of the accounts of The Mission Mozambique Trust (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Jason Oram FCCA
Essex Abel Ltd
4 Bank Court
Weldon Road
Loughborough
Leicestershire
LE11 5RF

Date:30-1-2023

THE MISSION MOZAMBIQUE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		12,853	12,700	25,553	43,889
Other trading activities	2	2,437	-	2,437	-
Investment income	3	-	-	-	74
Total		<u>15,290</u>	<u>12,700</u>	<u>27,990</u>	<u>43,963</u>
EXPENDITURE ON					
Charitable activities	4				
Associacao Missao Mocambique (Female Empowerment, Health, Education, Skills Training and Re-intergration support)		15,497	16,104	31,601	45,925
NET INCOME/(EXPENDITURE)		(207)	(3,404)	(3,611)	(1,962)
Transfers between funds	10	<u>(17)</u>	<u>17</u>	<u>-</u>	<u>-</u>
Net movement in funds		(224)	(3,387)	(3,611)	(1,962)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,292</u>	<u>4,019</u>	<u>5,311</u>	<u>7,273</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,068</u></u>	<u><u>632</u></u>	<u><u>1,700</u></u>	<u><u>5,311</u></u>

The notes form part of these financial statements

THE MISSION MOZAMBIQUE TRUST

BALANCE SHEET

31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	117	-	117	171
CURRENT ASSETS					
Debtors	9	-	-	-	2,450
Cash at bank		<u>951</u>	<u>632</u>	<u>1,583</u>	<u>2,690</u>
		951	632	1,583	5,140
NET CURRENT ASSETS		<u>951</u>	<u>632</u>	<u>1,583</u>	<u>5,140</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,068	632	1,700	5,311
NET ASSETS		<u>1,068</u>	<u>632</u>	<u>1,700</u>	<u>5,311</u>
FUNDS	10				
Unrestricted funds				1,068	1,292
Restricted funds				<u>632</u>	<u>4,019</u>
TOTAL FUNDS				<u>1,700</u>	<u>5,311</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

25 January 23 and were signed on its behalf by:



S E Underwood - Trustee

The notes form part of these financial statements

THE MISSION MOZAMBIQUE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a receipts and payments basis.

Income

All incoming resources are included on the Statement of Financial Activities when it has been received by the charity.

Expenditure

Expenditure is accounted for on a payments basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>2,437</u>	<u>-</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>-</u>	<u>74</u>

THE MISSION MOZAMBIQUE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Associacao Missao Mocambique (Female Empowerment, Health, Education, Skills Training and Re-intergration support)	<u>31,274</u>	<u>327</u>	<u>31,601</u>

5. SUPPORT COSTS

Support costs included in the above are as follows:

	2022 £	2021 £
Postage and stationery	-	67
Bank charges	303	368
Depreciation	54	77
Exchange rate gains	(30)	254
Accountancy	<u>-</u>	<u>336</u>
	<u>327</u>	<u>1,102</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,043	26,846	43,889
Investment income	<u>74</u>	<u>-</u>	<u>74</u>
Total	<u>17,117</u>	<u>26,846</u>	<u>43,963</u>
EXPENDITURE ON			
Charitable activities			
Associacao Missao Mocambique (Female Empowerment, Health, Education, Skills Training and Re-intergration support)	18,811	27,114	45,925
NET INCOME/(EXPENDITURE)	(1,694)	(268)	(1,962)

THE MISSION MOZAMBIQUE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	2,986	4,287	7,273
TOTAL FUNDS CARRIED FORWARD	<u>1,292</u>	<u>4,019</u>	<u>5,311</u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021 and 31 March 2022	<u>270</u>
DEPRECIATION	
At 1 April 2021	99
Charge for year	<u>54</u>
At 31 March 2022	<u>153</u>
NET BOOK VALUE	
At 31 March 2022	<u>117</u>
At 31 March 2021	<u>171</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>-</u>	<u>2,450</u>

THE MISSION MOZAMBIQUE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	1,292	(207)	(17)	1,068
Restricted funds				
Make My Day Better	1,514	(1,000)	-	514
The Egmont Trust	929	(946)	17	-
Creative Arts Project	13	-	-	13
IT Skills Training	<u>1,563</u>	<u>(1,458)</u>	<u>-</u>	<u>105</u>
	<u>4,019</u>	<u>(3,404)</u>	<u>17</u>	<u>632</u>
TOTAL FUNDS	<u><u>5,311</u></u>	<u><u>(3,611)</u></u>	<u><u>-</u></u>	<u><u>1,700</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,290	(15,497)	(207)
Restricted funds			
Make My Day Better	-	(1,000)	(1,000)
The Egmont Trust	12,700	(13,646)	(946)
IT Skills Training	<u>-</u>	<u>(1,458)</u>	<u>(1,458)</u>
	<u>12,700</u>	<u>(16,104)</u>	<u>(3,404)</u>
TOTAL FUNDS	<u><u>27,990</u></u>	<u><u>(31,601)</u></u>	<u><u>(3,611)</u></u>

THE MISSION MOZAMBIQUE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. MOVEMENT IN FUNDS

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	2,986	(1,694)	1,292
Restricted funds			
Make My Day Better	1,514	-	1,514
The Egmont Trust	1,197	(268)	929
Creative Arts Project	13	-	13
IT Skills Training	<u>1,563</u>	<u>-</u>	<u>1,563</u>
	<u>4,287</u>	<u>(268)</u>	<u>4,019</u>
TOTAL FUNDS	<u><u>7,273</u></u>	<u><u>(1,962)</u></u>	<u><u>5,311</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,117	(18,811)	(1,694)
Restricted funds			
The Egmont Trust	26,846	(27,114)	(268)
	<u>43,963</u>	<u>(45,925)</u>	<u>(1,962)</u>
TOTAL FUNDS	<u><u>43,963</u></u>	<u><u>(45,925)</u></u>	<u><u>(1,962)</u></u>

Make My Day Better:

To enable the resumption of sewing skills training, machines and materials were purchased from the balance of the Make My Day Better budget.

The Egmont Trust:

Continuing support from the Egmont Trust enabled the charity to extend its reach to cover the five separate areas of Katembe. This was particularly important for the KIP Club's activities targeting children and young people who were increasingly at risk from HIV, drugs and alcohol abuse during the pandemic.

To comply with the COVID restrictions implemented by the Mozambique government a number of Egmont Trust funded activities, including HIV testing in the community had to be delayed. These were rescheduled and the programme was successfully completed in 2022.

Creative Arts Fund

With support from The Souter Trust, Allan & Nesta Ferguson Trust and Eleanor Rathbone Foundation the charity had been able to establish a Creative Arts Programme which had been extremely successful. At the onset of the pandemic this programme had to be postponed however some elements will be reintroduced in 2023.

THE MISSION MOZAMBIQUE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. MOVEMENT IN FUNDS

The Nurses Guild

A new donor for 2019 with a specific interest in health and IT training skills. Their initial donation funded the creation of an IT training suite and computer equipment.

As COVID restrictions eased various activities resumed and further IT equipment was purchased to enable training programmes to restart.

11. RELATED PARTY DISCLOSURES

Included in debtors last year was an amount outstanding from a trustee of £2,450 which was repaid during the year.

THE MISSION MOZAMBIQUE TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,853	17,042
Grants	<u>12,700</u>	<u>26,847</u>
	25,553	43,889
Other trading activities		
Fundraising events	2,437	-
Investment income		
Deposit account interest	<u>-</u>	<u>74</u>
Total incoming resources	27,990	43,963
EXPENDITURE		
Charitable activities		
Associacao Missao Mocambique Operating Costs	15,323	15,550
Sundries	-	400
Make My Day expenditure	1,000	-
Egmont fund expenditure	13,493	26,873
IT Skills Training & Equipment expenditure	1,458	-
Christmas food support expenses	<u>-</u>	<u>2,000</u>
	31,274	44,823
Support costs		
Management		
Postage and stationery	-	67
Depreciation of tangible and heritage assets	<u>54</u>	<u>77</u>
	54	144
Finance		
Bank charges	303	368
Exchange rate gain/loss	<u>(30)</u>	<u>254</u>
	273	622
Governance costs		
Accountancy and legal fees	<u>-</u>	<u>336</u>
Total resources expended	<u>31,601</u>	<u>45,925</u>
Net expenditure	<u>(3,611)</u>	<u>(1,962)</u>

This page does not form part of the statutory financial statements