

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**THE MISSION MOZAMBIQUE TRUST**

**THE MISSION MOZAMBIQUE TRUST**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 11
<b>Detailed Statement of Financial Activities</b>	12

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## **THE MISSION MOZAMBIQUE TRUST**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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**

Formed in 2015, the Mission Mozambique Trust was initially established to support an existing residential home housing vulnerable and orphaned children in Katembe, Mozambique. After successfully enabling the home to continue the Trust has, since January 2020, expanded its work into the Katembe community supporting vulnerable children and young people.

After reviewing the key objects in 2022 the charity continues to focus its activities on health (particularly HIV), education and gender inclusion for vulnerable children and young people throughout the Katembe community.

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 living in poor areas of Mozambique. The trustees have taken into account the guidance issued by the Charity Commission when deciding which activities the charity should undertake.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Throughout this financial year the number of those in need of support continued to grow. HIV cases, particularly in young girls, and teenage pregnancy increased, domestic and gender violence was widespread, prevalence of drug and alcohol abuse in schools escalated with limited alternatives available. The lack of accessible skills training and meaningful employment opportunities both added to the depressing future for children and young people living in poverty.

Although the charity faced even more challenges, a strong and successful performance was reported throughout 2022/23 and a positive difference was made to the lives of some of the most vulnerable children and young people in this rural area of Mozambique. The activities focussed on those most at risk and ensured that the beneficiaries, regardless of religion, gender, ethnicity or ability were enabled to access their individual right to improve their lives through education, skills training and specific healthcare.

The charity's KIP (Knowledge is Power) Club, which evolved to implement programmes within the community, joined forces with representatives from the local health, education and youth departments to provide information and support.

**THE MISSION MOZAMBIQUE TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The Club now has 30 members who are trained to work in the community re-enforcing the charity's activities.

Education, skills training and business support were given to girls and young women, nutritious daily food was provided for school children, HIV positive young women were enrolled on a health and feeding programme and the KIP Club embarked on a series of events in secondary schools throughout Katembe, engaging pupils in robust debate about the dangers of drugs, HIV and sexual violence.

Highlights during the financial year included:

- Provision of daily lunch for 400 school children to encourage and retain attendance
- Regular HIV testing throughout the year within the community - 30+ tests each session
- The supply of feminine hygiene products to 230 girls to enable them to attend school throughout each month
- Presentations about HIV, sexual violence and the dangers of drugs and alcohol to over 2000 schoolchildren
- Enrolment of 20 HIV positive young women on a monthly feeding and health programme
- 30 girls and young women attending skills training courses
- Small business support for 10 young women

**Fundraising activities**

Fundraising opportunities started to improve during the second quarter of 2022 and potential new donors were approached to re-enforce the contributions from existing individuals and organisations who had continued to believe in, and support, the charity's activities. Some success was achieved which allowed existing activities to develop and new activities to be planned and implemented.

The Trustees continue to be grateful to both existing and new donors whose contributions allow the charity to develop its work and support more vulnerable children and young people.

**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.

Whilst the worldwide economic situation continued to be challenging, trustees were proactive in their approach to securing new funders which is reflected in the figures and illustrates a healthier financial position. This situation is expected to improve even further in the next financial year as more funders were confirmed at the end of the 2023 year.

The charity has unrestricted funds carried forward of £17,159 (2022: £1,068). The total funds surplus in the year was £27,460 (2022: deficit of £3,611).

**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 2022/23 financial year, trustees concluded that after the review carried out in 2021/22, the Deed of Trust was fit for purpose and reflected entirely the objects of the charity registered with the Charity Commission.

**Recruitment and appointment of new trustees**

No further appointments were made during this financial year.

**Risk management**

Trustees actively monitor potential risks and the impact which could occur as worldwide changing circumstances can effect both the fundraising and the work of the charity.

During the year trustees commenced a review of its Risk Management and internal Financial Control policies. This exercise will be completed during the 2023/24 financial year.

**THE MISSION MOZAMBIQUE TRUST**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2023**

**Trustee Travel Policy**

To encourage Trustees to travel to Mozambique to see and support the work funded by the Charity, the Trust adopted a policy of reimbursing Trustees' airfares subject to receiving a donation equal to the cost of tickets less Gift Aid which will be claimed on each donation. There is no impact on the finances of the Trust as a consequence of adopting this policy.

**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

**Independent Examiner**

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

Approved by order of the board of trustees on Friday 26/01/24 and signed on its behalf by:



Mrs S E Underwood - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**THE MISSION MOZAMBIQUE TRUST**

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**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 2023.

**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: 29-1-2024

**THE MISSION MOZAMBIQUE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		83,275	40,000	123,275	25,553
Other trading activities	2	<u>615</u>	<u>-</u>	<u>615</u>	<u>2,437</u>
<b>Total</b>		<u>83,890</u>	<u>40,000</u>	<u>123,890</u>	<u>27,990</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Associacao Missao Mocambique (Female Empowerment, Health, Education, Skills Training and Re-integration support)		<u>67,799</u>	<u>28,632</u>	<u>96,431</u>	<u>31,601</u>
<b>NET INCOME/(EXPENDITURE)</b>		16,091	11,368	27,459	(3,611)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,068</u>	<u>632</u>	<u>1,700</u>	<u>5,311</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>17,159</u>	<u>12,000</u>	<u>29,159</u>	<u>1,700</u>

The notes form part of these financial statements

**THE MISSION MOZAMBIQUE TRUST**

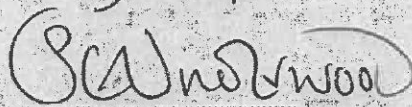
**BALANCE SHEET**

**31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	63	-	63	117
<b>CURRENT ASSETS</b>					
Cash at bank		17,096	12,000	29,096	1,583
<b>NET CURRENT ASSETS</b>		<u>17,096</u>	<u>12,000</u>	<u>29,096</u>	<u>1,583</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>17,159</u>	<u>12,000</u>	<u>29,159</u>	<u>1,700</u>
<b>NET ASSETS</b>		<u>17,159</u>	<u>12,000</u>	<u>29,159</u>	<u>1,700</u>
<b>FUNDS</b>	8				
Unrestricted funds				17,159	1,068
Restricted funds				<u>12,000</u>	<u>632</u>
<b>TOTAL FUNDS</b>				<u>29,159</u>	<u>1,700</u>

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

Friday 26/01/24 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 2023**

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**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**

	2023	2022
	£	£
Fundraising events	<u>615</u>	<u>2,437</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Associacao Missao Mocambique (Female Empowerment, Health, Education, Skills Training and Re-integration support)	<u>95,243</u>	<u>1,188</u>	<u>96,431</u>

**THE MISSION MOZAMBIQUE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4. SUPPORT COSTS**

Support costs included in the above are as follows:

	2023 £	2022 £
Bank charges	471	303
Depreciation	54	54
Exchange rate gains	(45)	(30)
Accountancy	<u>708</u>	<u>-</u>
	<u><u>1,188</u></u>	<u><u>327</u></u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

Number of trustees who were reimbursed expenses in the year was 2 (2022 - Nil).

The £4,518 of expenses related to air fares (2022 - £Nil) repaid under the terms of the Trustee Travel Policy. The trustees donated the net cost of two air fares less the gift aid amount claimed back to the charity.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	12,853	12,700	25,553
Other trading activities	<u>2,437</u>	<u>-</u>	<u>2,437</u>
<b>Total</b>	<u><u>15,290</u></u>	<u><u>12,700</u></u>	<u><u>27,990</u></u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Associacao Missao Mocambique (Female Empowerment, Health, Education, Skills Training and Re-integration support)	<u>15,497</u>	<u>16,104</u>	<u>31,601</u>
<b>NET INCOME/(EXPENDITURE)</b>	(207)	(3,404)	(3,611)
<b>Transfers between funds</b>	<u>(17)</u>	<u>17</u>	<u>-</u>
<b>Net movement in funds</b>	(224)	(3,387)	(3,611)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,292	4,019	5,311

**THE MISSION MOZAMBIQUE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,068</u>	<u>632</u>	<u>1,700</u>

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2022 and 31 March 2023	<u>270</u>
<b>DEPRECIATION</b>	
At 1 April 2022	153
Charge for year	<u>54</u>
At 31 March 2023	<u>207</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>63</u>
At 31 March 2022	<u>117</u>

**8. MOVEMENT IN FUNDS**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	1,068	16,091	17,159
<b>Restricted funds</b>			
Skills Training	514	(514)	-
Creative Arts Fund	13	(13)	-
IT & Skills Training	105	(105)	-
Health & Education	<u>-</u>	<u>12,000</u>	<u>12,000</u>
	<u>632</u>	<u>11,368</u>	<u>12,000</u>
<b>TOTAL FUNDS</b>	<u>1,700</u>	<u>27,459</u>	<u>29,159</u>

**THE MISSION MOZAMBIQUE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8. MOVEMENT IN FUNDS**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	83,890	(67,799)	16,091
<b>Restricted funds</b>			
Skills Training	-	(514)	(514)
Creative Arts Fund	-	(13)	(13)
IT & Skills Training	-	(105)	(105)
Health & Education	<u>40,000</u>	<u>(28,000)</u>	<u>12,000</u>
	<u>40,000</u>	<u>(28,632)</u>	<u>11,368</u>
<b>TOTAL FUNDS</b>	<u>123,890</u>	<u>(96,431)</u>	<u>27,459</u>

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	1,292	(207)	(17)	1,068
<b>Restricted funds</b>				
Skills Training	1,514	(1,000)	-	514
HIV Activity	929	(946)	17	-
Creative Arts Fund	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>
<b>TOTAL FUNDS</b>	<u>5,311</u>	<u>(3,611)</u>	<u>-</u>	<u>1,700</u>



**THE MISSION MOZAMBIQUE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8. MOVEMENT IN FUNDS**

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

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

During this financial year the charity was able to resume all of its previous activities which had been postponed due to the COVID pandemic. This enabled the utilisation of the restrictive funds which had been carried over from the previous years. A full programme of skills training was re-introduced and the HIV testing programme continued throughout the Katembe community. The charity is grateful for the support given by the previous donors which empowered many of the most vulnerable girls to return to school, allowed young women to enrol on skills training courses and enabled many young people to access HIV testing.

**Skills Training**

Further materials were purchased with the remaining funds from MMDB to support the sewing skills training during this financial year.

**HIV activity**

All activities funded by ET were completed in 2022. These activities included the re-introduction of HIV Community testing.

**Creative Arts Fund**

The Creative Arts Programme originally supported by ST, ANF and ER was re-introduced in the second quarter of 2023 which utilised the budget residue.

**IT & Skills Training**

The remaining funds from the NG budget were used to support enrolment fees for skills training at the beginning of this financial year.

**Health & Education**

The charity entered into a 3 year partnership with new donor, LWT during this financial year. These much-needed funds will be used to develop the HIV health programme for mothers and babies, to boost education and skills training activities and to improve school attendance by providing a nourishing daily meal for school children.

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**THE MISSION MOZAMBIQUE TRUST**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	83,274	12,853
Grants	<u>40,001</u>	<u>12,700</u>
	123,275	25,553
<b>Other trading activities</b>		
Fundraising events	<u>615</u>	<u>2,437</u>
<b>Total incoming resources</b>	123,890	27,990
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Associacao Missao Mocambique operating and general project activities costs	66,611	15,323
Skills Training expenditure	514	1,000
HIV Activity expenditure	-	13,493
Creative Arts Fund expenditure	13	-
IT & Skills Training expenditure	105	1,458
Health & Education expenditure	<u>28,000</u>	<u>-</u>
	95,243	31,274
<b>Support costs</b>		
<b>Management</b>		
Depreciation of tangible and heritage assets	54	54
<b>Finance</b>		
Bank charges	471	303
Exchange rate gain/loss	<u>(45)</u>	<u>(30)</u>
	426	273
<b>Governance costs</b>		
Accountancy and legal fees	<u>708</u>	<u>-</u>
<b>Total resources expended</b>	<u>96,431</u>	<u>31,601</u>
<b>Net income/(expenditure)</b>	<u><u>27,459</u></u>	<u><u>(3,611)</u></u>

This page does not form part of the statutory financial statements