

REGISTERED CHARITY NUMBER: 1176062

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**  
**FOR**  
**FRIENDS OF MUFULIRA**

C B Heslop And Company Limited  
Chartered Accountants  
1 High Street  
Thatcham  
Berkshire  
RG19 3JG

**FRIENDS OF MUFULIRA**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the year ended 31ST DECEMBER 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6 to 8</b>
<b>Detailed Statement of Financial Activities</b>	<b>9</b>

**FRIENDS OF MUFULIRA**  
**REPORT OF THE TRUSTEES**  
**for the year ended 31ST DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Friends of Mufulira post-lockdown recovery 2022-2023

The central ethos of Friends of Mufulira remains the medical link with Ronald Ross General Hospital - the main hospital in the Copperbelt town of Mufulira in Zambia.

In turn, our charity's raison d'être is to highlight and alleviate conditions prevailing in a typical town occupied with the production of metal and our main donors are drawn from members of The Minor Metals Trade Association

While the metal produced in Mufulira is copper (which is not a 'minor metal') this assists us to distance the charity from any implication of self-interest.

Nevertheless, because our donors are professionals drawn from the metals industry, they comprehend the conditions that prevail Mufulira which symbolises other similar communities upon which we depend.

The main strand of our work in Mufulira is accomplished by the bursaries which we offer NHS students, who are required to experience a health system outside the UK usually in their last month of study before qualification.

As a small charity we cannot fund more than about 4 bursaries per year which have cost in the past < £1000 per head but which in 2024 will be about £1500 owing to air travel costs.

The two universities from who students are sourced are Edinburgh and Liverpool with whom relationships were developed by our medically trained trustee, former GP Dr Robin Gleek (who did his elective in Mufulira at RRGH in 1977). Our policy has been to build on these relationships rather than spread the bursary too thinly. This has worked well, with previous alumni of the elective programme often available to future ones for advice.

This year the first two elective went in April '23, with the second two in July '23. Next year in 2024 a further four electives will be chosen from a list of applicants and awarded bursaries.

As mentioned in our report for 2021-2022, during lockdown, as we were unable to send students, instead the charity supplied medical equipment (a ventilator, oxygen concentrators and other useful equipment).

However, trustees felt that while the purchase of equipment may satisfy the need for donors to have tangible evidence of where funds are spent, the judgment of trustees is that funding training locally and assisting to support infrastructure has greater long-term benefits.

Hence in the last year FOM funded the training of a doctor and two nurses on intubation within a teaching hospital in Zambia, to maximise the use of the previously donated ventilator.

Having received reports of the success of this scheme, FOM will be offering bursaries for further training within Zambia in 2024.

Finally, our electives continue to send us intelligence of areas of greatest need. Our Trustees evaluate these requests keeping in mind that our assistance can only realistically have partial influence. In this case, so as not to fall into the trap of buying equipment that can often fall into disrepair, the charity has agreed to fund the phased repairs to the infrastructure of the labour ward at RRGH. In this connection we are currently awaiting estimates of cost and would hope that by the time of the next report some renovations will have been completed.

Critical to the continued health of the charity is the active involvement of all Trustees who each provide a variety of skills and knowledge to enhance what we do. Also, we remain indebted to the student doctors who in their post-elective reports provide the latest on the ground information on which we can base future decisions. Meantime our relationship with the Superintendent of the hospital and leading clinicians remains critical to the ongoing health of our work.

In summary, 2022-2023 was one of recovery and the charity remains well funded to carry out all the tasks it has set itself.

Anthony Lipmann 18.10.23  
Trustee, Friends of Mufulira

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity constitutes a charitable incorporated organisation (CIO) and was registered on 4 December 2017.

**Recruitment and appointment of new trustees**

Trustees are appointed by a majority vote amongst the other trustees. Recruitment of a potential trustee is decided by current FOM trustees.

**FRIENDS OF MUFULIRA**

**REPORT OF THE TRUSTEES**  
**for the year ended 31ST DECEMBER 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1176062

**Principal address**  
C/o MMTA  
3-4 Bower Terrace  
Tonbridge Road  
Maidstone  
Kent  
ME16 8RY

**Trustees**  
A.A. Lipmann Trustee  
G Darby Trustee (resigned 3.5.2023)  
L Tilling Trustee  
R N H Gleek Trustee  
S A Boon Trustee (resigned 3.5.2023)  
S Hall Trustee  
F Kerwin (appointed 22.6.2023)  
J Hulman (appointed 22.6.2023)  
H Wanstall (appointed 22.6.2023)

**Independent Examiner**  
C B Heslop And Company Limited  
Chartered Accountants  
1 High Street  
Thatcham  
Berks  
RG19 3JG

Approved by order of the board of trustees on ...27<sup>th</sup> October 23 and signed on its behalf by:

  
.....  
S Hall - Trustee

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

**Independent examiner's report to the trustees of FRIENDS OF MUFULIRA**

I report to the charity trustees on my examination of the accounts of FRIENDS OF MUFULIRA (the Trust) for the year ended 31st December 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.

Stephen J Coke FCA

C B Heslop And Company Limited  
Chartered Accountants  
1 High Street  
Thatcham  
Berks  
RG19 3JG

Date: 30.10.2023

**FRIENDS OF MUFULIRA**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31ST DECEMBER 2022**

	Notes	31.12.22 Unrestricted funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>8,650</u>	<u>19,154</u>
 <b>EXPENDITURE ON</b>			
Charitable activities			
General		<u>328</u>	<u>20,131</u>
 <b>NET INCOME/(EXPENDITURE)</b>		8,322	(977)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		15,491	16,468
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>23,813</u></u>	<u><u>15,491</u></u>

The notes form part of these financial statements

**FRIENDS OF MUFULIRA**

**BALANCE SHEET**  
**31ST DECEMBER 2022**

	Notes	31.12.22 Unrestricted funds £	31.12.21 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		24,453	15,803
<b>CREDITORS</b>			
Amounts falling due within one year	4	(640)	(312)
<b>NET CURRENT ASSETS</b>		<u>23,813</u>	<u>15,491</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		23,813	15,491
<b>NET ASSETS</b>		<u>23,813</u>	<u>15,491</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>23,813</u>	<u>15,491</u>
<b>TOTAL FUNDS</b>		<u>23,813</u>	<u>15,491</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27<sup>th</sup> October 23 and were signed on its behalf by:

  
S Hall - Trustee

The notes form part of these financial statements

**FRIENDS OF MUFULIRA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31ST DECEMBER 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

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

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	19,154
	<hr/>
<b>EXPENDITURE ON</b>	
Charitable activities	
General	20,131
	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(977)



**FRIENDS OF MUFULIRA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31ST DECEMBER 2022**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	16,468
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>15,491</u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22 £	31.12.21 £
Trade creditors	320	-
Other creditors	320	312
	<u>640</u>	<u>312</u>

**5. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	15,491	8,322	23,813
<b>TOTAL FUNDS</b>	<u>15,491</u>	<u>8,322</u>	<u>23,813</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	8,650	(328)	8,322
<b>TOTAL FUNDS</b>	<u>8,650</u>	<u>(328)</u>	<u>8,322</u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	16,468	(977)	15,491
<b>TOTAL FUNDS</b>	<u>16,468</u>	<u>(977)</u>	<u>15,491</u>

# **FRIENDS OF MUFULIRA**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the year ended 31ST DECEMBER 2022**

### **5. MOVEMENT IN FUNDS - continued**

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	19,154	(20,131)	(977)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>19,154</u>	<u>(20,131)</u>	<u>(977)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	16,468	7,345	23,813
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>16,468</u>	<u>7,345</u>	<u>23,813</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,804	(20,459)	7,345
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>27,804</u>	<u>(20,459)</u>	<u>7,345</u>

### **6. CONTINGENT LIABILITIES**

There were no contingent liabilities as at balance sheet date.

### **7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2022.

**FRIENDS OF MUFULIRA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**for the year ended 31ST DECEMBER 2022**

	31.12.22 £	31.12.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	8,650	19,154
<b>Total incoming resources</b>	8,650	19,154
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment	-	19,761
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	328	370
<b>Total resources expended</b>	328	20,131
<b>Net income/(expenditure)</b>	8,322	(977)

This page does not form part of the statutory financial statements