

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
FRIENDS OF MUFULIRA

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

FRIENDS OF MUFULIRA

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for the year ended 31 DECEMBER 2023

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FRIENDS OF MUFULIRA
REPORT OF THE TRUSTEES
for the year ended 31 DECEMBER 2023

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

Declining conditions in Zambia highlight importance of 'Friends of Mufulira' (FOM) Charity to the community

Funding of UK medics' bursaries for their overseas elective remains the core work of this charity. It is made possible through the long relationship our organization has with The Ronald Ross General Hospital in Mufulira; the state hospital where one of trustees Dr Robin Gleek undertook his own elective in 1977 and the town to which other trustees have frequently travelled. It was as a result of Dr Gleek's wish to return to Mufulira at his retirement from UK General Practice members of our charity came together supported today by members of The Minor Metals Trade Association with their links to mining communities.

2023-24 was the eighth year of the elective programme (and yet due to Covid only the sixth year in which electives were sent). At the start we funded single electives who travelled alone, this then developed into pairs of electives who could support each other, and in the last three years (interrupted by Covid) we have supported four electives per year. The total number of electives funded by the charity now stands at 18.

An elective bursary is worth £1500 to cover travel and subsistence. Further support is given by the charity through its association with IntroZambia a small eco-tourist company specific to Mufulira which runs a hostel in town at which our student electives stay at very low rates. FOM also ensures that electives are met at Ndola Airport and safely transferred to and from Mufulira. Our links with the community usually means that electives are given personal welcomes by trusted local people known to us and are shown around. Trustees prepare students with a special Handbook written by one of our trustees with most knowledge of the town, Dr Laura Tilling, and all trustees are available to answer questions before and during the electives stay.

The importance of this elective to students is that without FOM funding an overseas elective, and the value that pertains from experiencing a different health system, would not be possible. The alternative is simply a posting elsewhere in the UK. In the case of the Zambia elective, we are told by the medics that they learn to be doctors using physical diagnosis techniques because sophisticated instruments are not always available in Zambia - a fact they believe which will make them better doctors in the future. In this posting students also learn about how to treat diseases not so common in the UK such as TB, Malaria, HIV AIDs and learn to register in patients. Meanwhile the students exchange knowledge with local clinicians by sharing UK best practice with regards to - for example - heart disease and diabetes more prevalent in the UK.

Our second line of work as a charity is to respond (within reason) when we receive specific intelligence about matters critical to the life of the hospital - sometimes this is an equipment shortage but in this year it was an infrastructure matter.

The electives in 2023 had reported about the parlous condition of the labour ward, so FOM asked for a quotation from a trusted local builder to assist with its renovation. Quotations were received in October 2023 and work will be completed by the end of 2024. New toilets, showers, sluices, cubicles, ceilings, lighting etc will improve conditions. We hope to report more about this in next year's report. The total cost of this project was close to £14,000.

This report should be set in the context of difficult conditions in Zambia in general and Mufulira specifically which have worsened since the formation of our charity. Drought which reduced water supply has meant that the aging Karaiba Hydroelectric Dam has been unable to generate sufficient power via state owned electricity company, ZESCO. While there, electives experienced outages for electricity and water of between 16-20 hours per day. Medics generally had to cook food over an open fire and lighting at the hostel was a rarity. Fortunately though the hospital itself had a constant supply of electricity and electives report of the clinical skills of local doctors, nurses, and surgeons working under such conditions were full of admiration.

FRIENDS OF MUFULIRA
REPORT OF THE TRUSTEES
for the year ended 31 DECEMBER 2023

With an intake of funds annually from donors and supporters drawn from the metals community, the charity remains in good health for the targeted work intended - namely the continuation of the elective programme and selective assistance with specific equipment or infrastructure.

Funds in hand at the time of this report are £14,000.

16.10.2024

Anthony Lipmann

Trustee (For and on behalf of 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176062

Principal address

C/o MMTA
Medway Bridge House
1-8 Fairmeadow
Maidstone
Kent
ME14 1JP

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 22nd October 24 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 31 December 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.

Stephen J Coke FCA

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

Date: 22.10.2024

FRIENDS OF MUFULIRA
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 DECEMBER 2023

	Notes	31.12.23 Unrestricted funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		11,379	8,650
EXPENDITURE ON			
Charitable activities			
General		9,683	328
NET INCOME		1,696	8,322
RECONCILIATION OF FUNDS			
Total funds brought forward		23,813	15,491
TOTAL FUNDS CARRIED FORWARD		25,509	23,813

The notes form part of these financial statements

FRIENDS OF MUFULIRA

BALANCE SHEET
31 DECEMBER 2023

		31.12.23 Unrestricted funds £	31.12.22 Total funds £
CURRENT ASSETS	Notes		
Cash at bank		26,149	24,453
CREDITORS			
Amounts falling due within one year	4	(640)	(640)
NET CURRENT ASSETS		<u>25,509</u>	<u>23,813</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		25,509	23,813
NET ASSETS		<u>25,509</u>	<u>23,813</u>
FUNDS	5		
Unrestricted funds		25,509	23,813
TOTAL FUNDS		<u>25,509</u>	<u>23,813</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
22nd October 2024 and were signed on its behalf by:


S Hall - Trustee

FRIENDS OF MUFULIRA

NOTES TO THE FINANCIAL STATEMENTS **for the year ended 31 DECEMBER 2023**

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

FRIENDS OF MUFULIRA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	8,650
	<hr/>
EXPENDITURE ON	
Charitable activities	
General	328
	<hr/>
NET INCOME	8,322
RECONCILIATION OF FUNDS	
Total funds brought forward	15,491
	<hr/>
TOTAL FUNDS CARRIED FORWARD	23,813
	<hr/> <hr/>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Trade creditors	320	320
Other creditors	320	320
	<hr/>	<hr/>
	640	640
	<hr/> <hr/>	<hr/> <hr/>

5. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	23,813	1,696	25,509
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	23,813	1,696	25,509
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,379	(9,683)	1,696
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	11,379	(9,683)	1,696
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

FRIENDS OF MUFULIRA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2023

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	15,491	10,018	25,509
TOTAL FUNDS	<u>15,491</u>	<u>10,018</u>	<u>25,509</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 £
Unrestricted funds			
General fund	20,029	(10,011)	10,018
TOTAL FUNDS	<u>20,029</u>	<u>(10,011)</u>	<u>10,018</u>

FRIENDS OF MUFULIRA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2023

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 31 December 2023.

FRIENDS OF MUFULIRA

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 DECEMBER 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,379	8,650
Total incoming resources	11,379	8,650
EXPENDITURE		
Charitable activities		
Training	1,072	-
Electives	5,622	-
Grants to institutions	2,646	-
	9,340	-
Support costs		
Governance costs		
Accountancy and legal fees	343	328
Total resources expended	9,683	328
Net income	1,696	8,322

This page does not form part of the statutory financial statements