

MALAWI BAIL PROJECT

England & Wales - Charity number 1177119

Details

Status Registered

Legal form CIO

Registered 2018-02-12

Register [View on the Charity Commission register](#)

Contact

Address Turpin Barker & Armstrong
1 Westmead Road
Sutton
SM1 4LA

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Website www.malawibailproject.com

Activities

Objects: 1. THE PROMOTION OF THE SOUND ADMINISTRATION OF THE LAW FOR THE PUBLIC BENEFIT BY:(A) EDUCATING THE PUBLIC IN PARTICULAR THOSE PERSONS DETAINED IN POLICE CUSTODY AND ON REMAND IN PRISON ON THEIR BASIC LEGAL RIGHTS;(B) PROVIDING, ORGANISING OR FACILITATING LEGAL ADVICE OR ASSISTANCE (BY WAY OF REPRESENTATION OR OTHERWISE) WHICH IS FREE OF CHARGE (THAT IS, OTHERWISE THAN FOR OR IN EXPECTATION OF A FEE, GAIN OR REWARD) TO THOSE PERSONS IN NEED WHO CANNOT OTHERWISE AFFORD LEGAL REPRESENTATION.(C) BUILDING CAPACITY OF PROFESSIONALS IN THE CRIMINAL JUSTICE SYSTEM 2. THE PROMOTION OF THE REHABILITATION OF EX-OFFENDERS INCLUDING BY SUPPORTING THEIR REINTEGRATION INTO THEIR HOME COMMUNITIES.

Activities: We work with local organisations in Malawi to:- promote access to justice for the public benefit in Malawi- advance the education of the public in Malawi on their basic legal rights- provide, organise or facilitate legal advice or assistance which is free of charge- improve the treatment and conditions for prisoners and their families in Malawi

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** MALAWI
- Malawi

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,529	£5,410	-	-
2024-03-31	£6,529	£3,135	-	-
2023-03-31	£7,772	£7,515	-	-
2022-03-31	£7,115	£5,405	-	-
2021-03-31	£4,968	£5,634	-	-

Trustees

Name	Role	Appointed
Charlotte Mackenzie	Chair	2016-04-01
AMANDA WALKER		2016-04-01
ISOBEL BUTLER		2018-02-21
Michael Hynds		2022-04-24

MALAWI BAIL PROJECT

England & Wales - Charity number 1177119

Accounts



MALAWI
BAIL PROJECT
ACCESS TO JUSTICE

Malawi Bail Project Annual Report

**Report and financial statements
For the year ended 31 March 2025**

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Ms C Mackenzie, Chair of Trustees	(appointed 07/02/2018)
Ms I Butler, Deputy Chair	(appointed 07/02/2018)
Ms A Walker	(appointed 07/02/2018)
Mr M Hynds	(appointed 27/09/2021)

Key Management Personnel

Charlotte Mackenzie, Founder and Director

Treasurer

Michael Hynds

Charity Number 1177119

Country of Registration England & Wales

Charity Principal Registered address

Allen House
1 Westmead Road
Sutton
Surrey
SM1 4LA

Accountants

Turpin Barker Armstrong
1 Westmead Road
Sutton
Surrey
SM1 4LA

Bank

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Website

www.malawibailproject.com

E-mail

malawibailproject@gmail.com

A NOTE FROM OUR FOUNDER

As this year comes to a close, I want to extend my heartfelt thanks to each of you for standing with the Malawi Bail Project. Your generosity and belief in our mission have meant more than ever in what has been a particularly challenging fundraising environment.

Despite these difficulties, your support has enabled us to continue delivering real, tangible impact. This year alone, we educated over **2,400 people on their bail rights**, empowering individuals, families, and communities with critical legal knowledge. For many, this information is the difference between prolonged, unnecessary detention and the chance to return home, work, and care for their loved ones while awaiting trial.

This work is not easy, and it is not done alone. It is made possible by the dedication of our partners at CHREAA, the trust of the communities we serve, the cooperation of the police and stakeholders in the criminal justice system in Malawi, and the generosity of our supporters who believe in dignity, fairness, and the rule of law.

On behalf of our team and the communities we serve, thank you for your continued support.

A handwritten signature in black ink, appearing to read 'Charlotte Mackenzie', written in a cursive style.

Charlotte Mackenzie
Founder & Director

REPORT OF THE TRUSTEES

The trustees present their annual report and accounts of the charity for the year ended 31st March 2025 in accordance with Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice (SORP) 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

MBP is a registered Charitable Incorporated Organisation (CIO), charity number 1177119, and is governed by a Constitution dated 7th February 2018.

The Director, Charlotte Mackenzie, is responsible for the day to day operations of the Charity. Currently our project activities are carried out in Malawi by paralegals employed by our partner CHREAA. CHREAA has been in operation since 2006 and its paralegals have vast experience of working with the poor and vulnerable in Malawi, and in advising members of the public on their basic legal rights and access to justice issues. The in-country team currently working on MBP activities are:

Siphiwe Maliherah, Project Supervisor



Siphiwe has been with CHREAA since its inception in 2006 and was one of the founding paralegals. He has been the Project Supervisor for the Bail Project since we started in 2012.

Kondwani Banda, Community Paralegal



Kondwani has been working for CHREAA as a paralegal and human rights defender for 7 years. He holds a Bachelors Degree in Business Administration and an Associate Degree in Legal Studies. His day to day work includes promoting access to justice through holding Paralegal Clinics (PLC) at prisons, police stations and courts to advise and assist those who cannot afford/cannot access a lawyer.

Boxten Kudziwe, Community Paralegal



Boxten spent seven years in prison on remand before being acquitted. Following his release, he went to Mpemba Staff Development College to commence his paralegal studies. He then joined CHREAA and has been working under Malawi Bail Project since 2014. He is passionate about human rights and hopes to one day become a lawyer and fight for the rights of the voiceless. He currently heads up the bail project's Mwanza office.

Kesten Nyson, Community Paralegal



Kesten has been working for CHREAA as a paralegal since 2022. He is based at the CHREAA head office in Blantyre. He is experienced in advising and assisting detainees at prisons, police stations and courts to access justice.

MBP's relationship with CHREAA is governed by a Memorandum of Understanding ('MOU'), updated in August 2023.

Recruitment and appointment of new Trustees

The trustees who held office during the financial year and at the date of this report are set out in the Reference and Administrative detail. Apart from the first charity trustees, every appointed trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as appointed charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO. New trustees are appointed after interview, having applied to adverts or as a result of nomination by other members of the board or recruiting firm. Their appointment is approved by a vote of the whole board.

All trustees give of their time freely and no trustee remuneration was paid in the year. Trustees are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises. The Board meet for an in-person meeting at least once a year, with telephone meetings quarterly, and receive regular updates from the Founder and Director.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the charity as set out in our governing document are as follows:

1. The promotion of the sound administration of the law for the public benefit by:

(a) Educating the public in particular those persons detained in police custody and on remand in prison on their basic legal rights;

(b) Providing, organising or facilitating legal advice or assistance (by way of representation or otherwise) which is free of charge (that is, otherwise than for or in expectation of a fee, gain or reward) to those persons in need who cannot otherwise afford legal representation;

(c) Building capacity of professionals in the criminal justice system.

2. The promotion of the rehabilitation of ex-offenders including by supporting their reintegration into their home communities.

MBP achieves these objectives by making grants to organisations in Malawi who carry out the following activities, focusing on 4 stages of intervention:

Stage 1 Pre-arrest

Aim: Community education on basic legal rights and raising general awareness about the right to bail.

Activity: MBP partner organisation Nkhokwe Arts Group (NAG) are a group of ex-prisoners using theatre to educate local communities about the right to bail and how to apply for it, in an engaging and accessible way. MBP fund NAG to perform a play about bail and the consequences of crime to communities across the Southern Region of Malawi.

Stage 2 Post arrest/detention

Aim: Legal empowerment through self-representation.
Increase in bail applications, made and granted, both police bail and court bail.

Activity: Distribution of ‘Understanding Your Right to Bail’ booklets/posters to magistrates’ courts and police stations. The topics covered in the booklets include: the layout of the court and the role of the magistrate and police prosecutor; the meaning of bail, when and how to ask for bail; how to respond to police objections; bail conditions and surety; and consequences of not adhering to bail conditions.

Installation of speaker systems at police/court holding cells to play recorded audiotapes which explain how and when to apply for bail.

Provision of a toll-free 24/7 Paralegal Advice Line for detainees and family members of those arrested to receive practical advice.

Paralegal Aid Clinics, where paralegals attend police stations and court holding cells and provide free legal advice and assistance.

Delivery of separate training and discussion groups with magistrates and police officers to explore ways of making the justice system more accessible for the poor and unrepresented.

Stage 3 During detention

Aim: Provision of legal advice and assistance.
Increasing access to justice.

Activity: Funding and facilitation of Paralegal prison visits and ‘Camp Courts’: these are special court sessions where judges are brought to the prison to consider bail applications from those charged with minor offences, those whose remand warrants have expired or where the accused is particularly vulnerable. Camp Courts are a cost effective, time efficient way to decongest prisons. Each Camp Court hears, on average, between 15 and 20 bail applications and usually 10-15 of these applications are successful.

Stage 4 Post-release

Aim: Rehabilitation and reintegration of ex-prisoners

Activity: Creating employment opportunities for ex-prisoners through funding of Nkhokwe Arts Group (NAG) performers and funding peer-to-peer mentoring workshop sessions.

The trustees have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing our aims and objectives and in planning future activities and considering the grant making policy for the year.

A REVIEW OF OUR ACHIEVEMENTS AND PERFORMANCE

The trustees are pleased that the achievements of MBP continue to demonstrate real progress towards our aims and objectives and continue to promote the sound administration of the law for the public benefit.

Key Achievements in y/e March 2025

This year marked a period of meaningful progress for the Malawi Bail Project, even as we operated in a challenging funding and justice environment. Our work continued to focus on practical legal empowerment, system change, and strengthening relationships across the criminal justice sector.

A major achievement was the **update of our Bail Booklet**, ensuring that communities and justice actors had access to clear, accurate, and up-to-date practical information on bail rights and procedures. Access to this material had a direct and measurable impact: 99% of people who had access to our bail booklets applied for bail, demonstrating the power of information in enabling individuals to assert their rights.

Six months after the completion of training (funded by ROLE), the Malawi Bail Project conducted monitoring and evaluation questionnaires and visits with participating police officers to assess the retention, application, and impact of the training on day-to-day practice. The responses indicate strong and sustained positive outcomes. Overall, officers demonstrated a clear understanding of bail principles and procedures, with most reporting increased confidence in handling bail-related matters. The findings confirm that our training is translating into real changes in practice, particularly:

- An increase in bail applications being granted for petty offences
- A shift away from prosecutors opposing bail applications as a default practice

Relationship-building remained a core strategic focus this year, especially our engagement with the police. Strengthened cooperation has helped improve understanding of bail rights and contributed to more constructive decision-making at the early stages of the justice process.

Outcomes in Mwanza were especially encouraging. 100% of individuals who had access to our bail booklets and applied for bail were granted bail. All cases involved petty, non-violent offences such as idle and disorderly conduct, illegal vending, and touting, with the majority linked to poverty-related circumstances. These results underscore how access to legal information can prevent unnecessary detention for minor offences.

Between July and September 2024, we conducted 73 Police Legal Clinics (PLCs). On average, around 200 people per week had sight of bail materials or directly benefited from PLC activities, significantly expanding community-level access to bail information. Together, these achievements demonstrate sustained progress toward a fairer bail system, where knowledge, collaboration, and evidence-based practice reduce unnecessary detention and improve access to justice across Malawi.

Beneficiaries

The direct beneficiaries of our activities are arrested or detained persons in Malawi. However, the prison population as a whole also directly benefits from the projects, as a consequence of our activities is alleviation of overcrowding in prisons and police stations across Malawi. In turn, this benefits Malawian society as a whole as the bailed suspects are able to participate in community development activities. Ultimately by ensuring arrested persons have access to justice, the rule of law is strengthened and by strengthening the rule of law, we protect the rights of all people, advance inclusiveness, and limit the arbitrary exercise of power, which are the cornerstones of modern democracy.

Further beneficiaries include the dependents of those being held on remand. The majority of people arrested in the Southern Region of Malawi are men between the age of 18 – 30 years. Men are still the main income providers across Malawi, and there are limited employment opportunities for women from poor backgrounds. Pre-trial detention often has a significant, detrimental impact on the economic wellbeing on the dependent women and children, who may struggle to find another source of income or may have to drop out of education in order to find work.

One of the beneficiaries of our activities this year is Daniel. Daniel spent more than 20 days in police custody without a single recorded statement. When CHREAA paralegals arrived at Bangwe Police Station to conduct a bail education clinic, Daniel approached them and shared his experience. He explained that he had been arrested by officers from Limbe Market Police. At the time of his arrest, he was not informed of the reason. He was later transferred to Limbe Police Station, where he was only verbally told that he was suspected of theft. Despite being in custody for over 20 days, the police did not record a statement from him, nor did they refer his case to court. CHREAA paralegals encouraged him to use what he had learned during the session to explain his situation to the magistrate. When given the opportunity in court, Daniel narrated his experience, prompting the magistrate to release him immediately. The magistrate noted several violations by the police, including failure to inform him of the charges, failure to record a statement, and breach of the 48-hour rule, which requires that a suspect be taken to court or granted police bail with that timeframe. Due to these violations, the magistrate ordered that Daniel be released immediately and unconditionally.

This case highlights why the Malawi Bail Project's work is so important. When people understand their rights and justice actors are trained to uphold them, freedom becomes the norm rather than the exception.

GRANTEE SELECTION POLICY

MBP has so far only made grants to one organisation (CHREAA), who currently carry out our activities on the ground. The Trustees have established a non-exhaustive list of criteria for pre-grant selection. To be awarded a grant by MBP, the organisation should:

- Carry out work that falls clearly within the Malawi Bail Project's aims, as outlined in the constitution;
- Be able to provide adequate accounting records for the past three years, or since inception;
- Have a proven track record of success in implementing community legal empowerment projects;
- Have adequate safeguarding policies in place;
- Be able to provide letters of reference; and
- Be registered as a NGO/charity in Malawi.

RESERVES POLICY

It is the policy of the Charity that unrestricted funds be maintained, wherever possible, at a level of at least £500. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue fund the Charity's key basic activities while consideration is given to ways in which additional funds may be raised.

FUNDRAISING

MBP's approach to fundraising is largely focused on Trusts and Foundations, does not use professional fundraisers or commercial participators. The charity's principal source of funds for this financial year has been from Private donors (both one off and monthly donations) and as set out in our financial statements below.

PLANS FOR THE FUTURE

In 2025/26 we will continue to seek to secure further funding, so that MBP can continue to fund CHREAA to maintain its key project activities, which include distributing bail education booklets, maintaining the toll-free paralegal advice line, and facilitating camp courts. We will aim to secure further longer-term grants to ensure the longevity of existing key project activities at CHREAA.

MBP will seek to raise its profile, in order to raise awareness about project activities and increase private donations through articles, podcasts and social media.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees/directors

Full name: Charlotte Mackenzie

Position: Trustee/Founder & Project Director

Date: 27/01/2026

Signature:

A handwritten signature in black ink, appearing to read 'Mackenzie', written in a cursive style.

Full name: Isobel Butler

Position: Trustee/Deputy Chair

Date: 27/01/2026

Signature:

A handwritten signature in black ink, appearing to read 'I. Butler', written in a cursive style.

Treasurer's report

Total income in the year to 31 March 2025 decreased in what continues to be a very challenging fundraising environment. The charity did not receive any grant funding during the year.

As always, Malawi Bail Project remains grateful to the small, loyal group of faithful, committed regular donors, and to those people who donate generously, although less frequently.

Malawi Bail Project is delighted to have made two payments totalling £5,320 net of transaction charges (2024: £3,075), to its local implementing partner in Malawi, Centre for Human Rights, Education, Advice and Assistance (CHREAA), using funds retained from the year ended 31 March 2024, and income generated during the financial year ended 31 March 2025.

In the period since 31 March 2025, the charity identified a number of prospective grant making trusts and institutions. At the time of reporting, a number of grant applications have been submitted, and further opportunities are being investigated.

Reserves policy

Malawi Bail Project plans to keep some unrestricted reserves aside to cover three months' operating costs, currently estimated to be less than £500. As at 31 March 2025, the charity had £3,563 of unrestricted reserves, all of which was cash at bank. This level of reserves also enabled the charity to make a further payment to CHREAA after the financial year end.



Michael Hynds, FCA CIA CMIIA MA

Treasurer and Trustee, Malawi Bail Project

November 2025

Statement of trustees' responsibilities in respect of the trustees' annual report and accounts

Under charity law, the trustees are responsible for preparing the trustees' annual report and accounts for each financial year which show a true and fair view of the state of affairs of the charity and of the excess (or deficit) of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice requires that the trustees:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the recommendations of the SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- State whether the financial statements comply with the constitution, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the constitution and the rules of the charity, within the framework of charity law. The trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustee to ensure that, where any statements of accounts are prepared by the trustee under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision.

The trustees have general responsibility for taking such steps as are reasonably open to the trustees to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Signed on behalf of the trustees:



Charlotte Mackenzie

November 2025

Malawi Bail Project

Statement of Financial Activities for the year ending 31 March 2025

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2025	2025	2025	2024
		£	£	£	£
Income from:					
Grants and donations	3	2,212	-	2,212	6,526
Bank interest		8	-	8	3
Total incoming resources		2,220	-	2,220	6,529
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	4	5,320	-	5,320	3,075
Support costs	5	90		90	60
Total expenditure		5,410	-	5,410	3,135
Net income / (expenditure)		(3,190)	-	(3,190)	3,394
Transfers between funds		-	-	-	-
Net movement in funds		(3,190)	-	(3,190)	3,394
Reconciliation of funds					
Total funds brought forward	9	6,753	-	6,753	3,359
Total funds carried forward		3,563	-	3,563	6,753

Balance sheet as at 31 March 2025

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2025	2025	2025	2024
		£	£	£	£
Current assets					
Cash and cash equivalents	10	3,563	-	6,753	6,753
Total net assets / (liabilities)		3,563	-	6,753	6,753
The funds of the charity:					
Unrestricted income funds		3,563	-	6,753	6,753
Total charity funds		3,563	-	6,753	6,753

The notes at pages 15 to 19 form part of these financial statements signed on behalf of the charity by Charlotte Mackenzie, Director, Malawi Bail Project.



November 2025

Notes to the accounts

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at fair value. The accounts financial statements have been prepared in accordance with 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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about Malawi Bail Project's ability to continue as a going concern. As a charity with few ongoing commitments, any potential material uncertainty will impact charitable expenditures that can be made in the short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's financial statements. In future years, the key risk to Malawi Bail Project is a fall in income from donations.

(b) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as either a restricted fund or an endowment fund.

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Malawi Bail Project did not receive restricted funds during the year ended 31 March 2025.

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. Malawi Bail Project has not received endowment funds.

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised because the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

(d) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities.

Expenditure is recognised when the following criteria are met:

- There is a present legal or constructive obligation resulting from a past event;
- It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement;
- The amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(e) Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. Such typically include costs of administration, bank charges and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 6.

(f) Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities.

(g) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in note 5.

(h) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in instant access current accounts.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

2. Related party transactions

Ms Mackenzie made some unrestricted donations to the charity on the same basis as all other donations.

None of the members of the Malawi Bail Project board or parties related to them received any benefit from the charity in payment or kind. Board members received no honoraria or emoluments in the year and expenses paid to them are disclosed in note 6.

3. Income from donations

Donations from individuals comprise financial gifts from members of the public. Grants are amounts received in cash from grant-making foundations and institutions.

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Income from:				
Donations from individuals	2,212	-	2,212	3,526
Grants	-	-	-	3,000
Total	2,212	-	2,212	6,526

4. Analysis of charitable expenditure

The charity did not undertake any direct charitable activities on its own account during the year. All of the charitable expenditure was in the form of three payments made to the charity's local implementing partner in Malawi, Centre for Human Rights, Education, Advice and Assistance (CHREAA).

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Charitable activities:				
Payments made to CHREAA	5,320	-	5,320	3,075
Total	5,320	-	5,320	3,075

5. Allocation and analysis of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity.

Bank charges, including those incurred in sending grants to CHREAA and to maintain the Charity's current account are as follows:

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Support costs:				
Bank charges	90	-	90	60
Total	90	-	90	60

6. Trustee remuneration, benefits and expenses

Members of Malawi Bail Project board give their time freely and receive no remuneration for the work that they undertake in relation to Malawi Bail Project. However, they can claim expenses to reimburse them for costs that they incur in fulfilling their duties relating to Malawi Bail Project – these include travelling specifically for board meetings and charity specific training events.

No expenses were incurred by trustees in fulfilment of charity business (2024: £nil).

7. Analysis of staff costs and remuneration of key management personnel

Malawi Bail Project did not have any employees during the financial year (2024: nil).

8. Independent examiner's remuneration

The independent examiner provides independent examination services in connection with the charity's annual financial statements on a pro bono basis (2024: £nil).

9. Analysis of unrestricted funds movements

	Funds brought forward on 1 April	Income	Expenditure	Transfers	Gains and losses	Fund balance carried forward at 31 March
	£	£	£	£	£	£
2025						
General fund	6,753	2,220	(5,410)	-	-	3,563
2024						
General fund	3,359	6,529	(3,135)	-	-	6,753

10. Analysis of cash and cash equivalents

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Cash and cash equivalents				
Cash at bank	3,563	-	3,563	3,753
Cash in hand	-	-	-	3,000
Total	3,563	-	3,563	6,753

Cash at bank held in an interest-earning current account maintained in the United Kingdom with CAF Bank. No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the United Kingdom. All of the amounts held are available to spend on charitable activities.

MALAWI BAIL PROJECT

England & Wales - Charity number 1177119

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**MALAWI
BAIL PROJECT
ACCESS TO JUSTICE**

Malawi Bail Project Annual Report

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For the year ended 31 March 2024**

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Ms C Mackenzie, Chair of Trustees	(appointed 07/02/2018)
Ms I Butler, Deputy Chair	(appointed 07/02/2018)
Ms A Walker	(appointed 07/02/2018)
Mr M Hynds	(appointed 27/09/2021)

Key Management Personnel

Charlotte Mackenzie, Founder and Director

Treasurer

Michael Hynds FCA CIA CMIIA MA

Charity Number 1177119

Country of Registration England & Wales

Charity Principal Registered address

Allen House
1 Westmead Road
Sutton
Surrey
SM1 4LA

Accountants

Turpin Barker Armstrong
1 Westmead Road
Sutton
Surrey
SM1 4LA

Bank

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Website

www.malawibailproject.com

E-mail

malawibailproject@gmail.com
cm@malawibailproject.com

A NOTE FROM OUR FOUNDER

As we entered our 6th year as a registered charity we focussed on reviewing and improving our core activities. We looked at other ways to engage communities and disseminate information, as well as how to maintain and strengthen our relationships with key stakeholders in the Malawi legal system. In November 2023, I travelled to Malawi to lead training sessions with 80 police officers over 4 days, where we covered law and guidance around bail issues, investigation best practices and corruption within the Malawi Police Service. Police officers in Malawi only receive 6 months training when they start as junior officers and do not receive any further training on specific areas like prosecuting, investigation or the rights of the accused. For many of the officers, attending this training is the first time they will have considered in detail the law underpinning the right to bail. Feedback from participants was overwhelmingly positive and CHREAA have already had requests for the training to extend to other districts in the Southern Region.

We ended 2023 with a drinks reception, hosted by 42BR Barristers, to thank our loyal supporters and donors and update them on recent project activities. It was wonderful to spend time with those who have supported our cause from the very beginning and reflect on what we have achieved over the last 5 years, as well as introduce new friends into the MBP community. I look forward to seeing what we can achieve over the next 5 years.



Charlotte Mackenzie

Founder & Director

REPORT OF THE TRUSTEES

The trustees present their annual report and accounts of the charity for the year ended 31st March 2024 in accordance with the Charities (Accounts and Reports) Regulations 2008 and the Charities Statement of Recommended Practice (SORP) (FRS 102) second edition.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Malawi Bail Project (MBP) is a registered Charitable Incorporated Organisation (CIO), charity number 1177119, and is governed by a Constitution dated 7th February 2018.

The Director, Charlotte Mackenzie, is responsible for the day to day operations of the Charity. Currently our project activities are carried out in Malawi by paralegals employed by our Malawi-based implementing partner the Centre for Human Rights Education Advice & Assistance CHREAA. CHREAA has been in operation since 2006 and its paralegals have vast experience of working with the poor and vulnerable in Malawi, and in advising members of the public on their basic legal rights and access to justice issues. The in-country team currently working on MBP activities are:

Siphiwe Maliherah, Project Supervisor



Siphiwe has been with CHREAA since its inception in 2006 and was one of the founding paralegals. He has been the Project Supervisor for the Bail Project since we started in 2012.

Chisomo Magwejani, Project Co-ordinator



Chisomo has been working as a paralegal with CHREAA, under the bail project, for 6 years and has an Associate Degree in Legal Studies. Chisomo coordinates our bail project activities, working with justice agencies (courts, prisons, police) to make the justice system more accessible for the poor and vulnerable in Malawi.

Kondwani Banda, Community Paralegal



Kondwani has been working for CHREAA as a paralegal and human rights defender for 6 years. He holds a Bachelors Degree in Business Administration and an Associate Degree in Legal Studies. His day to day work includes promoting access to justice through holding Paralegal Clinics (PLC) at prisons, police stations and courts to advise and assist those who cannot afford/cannot access a lawyer.

Kesten Nyson, Community Paralegal



Boxten Kudziwe, Community Paralegal



Boxten spent seven years in prison on remand before being acquitted. Following his release, he went to Mpemba Staff Development College to commence his paralegal studies. He then joined CHREAA and has been working under Malawi Bail Project since 2014. He is passionate about human rights and hopes to one day become a lawyer and fight for the rights of the voiceless. He currently heads up the bail project's Mwanza office.

MBP's relationship with CHREAA is governed by a Memorandum of Understanding ('MOU'), updated in August 2022.

Recruitment and appointment of new Trustees

The trustees who held office during the financial year and at the date of this report are set out in the Reference and Administrative detail. Apart from the first charity trustees, every appointed trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as appointed charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO. New trustees are appointed after interview, having applied to adverts or as a result of nomination by other members of the board or recruiting firm. Their appointment is approved by a vote of the whole board.

All trustees give of their time freely and no trustee remuneration was paid in the year. Trustees are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises. The Board meet for an in-person meeting at least once a year, with telephone meetings quarterly, and receive quarterly updates from the Founder and Director.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the charity as set out in our governing document are as follows:

1. The promotion of the sound administration of the law for the public benefit by:

(a) Educating the public in particular those persons detained in police custody and on remand in prison on their basic legal rights;

(b) Providing, organising or facilitating legal advice or assistance (by way of representation or otherwise) which is free of charge (that is, otherwise than for or in expectation of a fee, gain or reward) to those persons in need who cannot otherwise afford legal representation;

(c) Building capacity of professionals in the criminal justice system.

2. The promotion of the rehabilitation of ex-offenders including by supporting their reintegration into their home communities.

MBP achieves these objectives by making grants to organisations in Malawi who carry out the following activities, focusing on 4 stages of intervention:

Stage 1 Pre-arrest

Aim: Community education on basic legal rights and raising general awareness about the right to bail.

Activity: MBP partner organisation Nkhokwe Arts Group (NAG) are a group of ex-prisoners using theatre to educate local communities about the right to bail and how to apply for it, in an engaging and accessible way. MBP fund NAG to perform a play about bail and the consequences of crime to communities across the Southern Region of Malawi.

Stage 2 Post arrest/detention

Aim: Legal empowerment through self-representation.
Increase in bail applications, made and granted, both police bail and court bail.

Activity: Distribution of 'Understanding Your Right to Bail' booklets/posters to magistrates' courts and police stations. The topics covered in the booklets include: the layout of the court and the role of the magistrate and police prosecutor; the meaning of bail, when and how to ask for bail; how to respond to police objections; bail conditions and surety; and consequences of not adhering to bail conditions.

Installation of speaker systems at police/court holding cells to play recorded audiotapes which explain how and when to apply for bail.

Provision of a toll-free 24/7 Paralegal Advice Line for detainees and family members of those arrested to receive practical advice.

Paralegal Aid Clinics, where paralegals attend police stations and court holding cells and provide free legal advice and assistance.

Delivery of separate training and discussion groups with magistrates and police officers to explore ways of making the justice system more accessible for the poor and unrepresented.

Stage 3 During detention

Aim: Provision of legal advice and assistance.
Increasing access to justice.

Activity: Funding and facilitation of Paralegal prison visits and 'Camp Courts': these are special court sessions where judges are brought to the prison to consider bail applications from those charged with minor offences, those whose remand warrants have expired or where the accused is particularly vulnerable. Camp Courts are a cost effective, time efficient way to decongest prisons. Each Camp Court hears, on average, between 15 and 20 bail applications and usually 10-15 of these applications are successful.

Stage 4 Post-release

Aim: Rehabilitation and reintegration of ex-prisoners

Activity: Creating employment opportunities for ex-prisoners through funding of Nkhokwe Arts Group (NAG) performers and funding peer-to-peer mentoring workshop sessions.

The trustees have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing our aims and objectives and in planning future activities and considering the grant making policy for the year.

A REVIEW OF OUR ACHIEVEMENTS AND PERFORMANCE

The trustees are pleased that the achievements of MBP demonstrate real progress towards our aims and objectives and continue to promote the sound administration of the law for the public benefit.

Key achievements in y/e March 2024

- 80 police officers trained on guidance and law surrounding bail
- Over 1,000 Bail Education Booklets distributed, read by 132 people on average per week
- Over 1,500 detainees educated directly through paralegal clinics/booklets
- Around 71% of detainees who had access to our services and/or materials applied for bail at police station or court

Beneficiaries

The direct beneficiaries of our activities are arrested or detained persons in Malawi. However, the prison population as a whole also directly benefits from the projects, as a consequence of our activities is alleviation of overcrowding in prisons and police stations across Malawi. In turn, this benefits Malawian society as a whole as the bailed suspects are able to participate in community development activities. Ultimately by ensuring arrested persons have access to justice, the rule of law is strengthened and by strengthening the rule of law, we protect the rights of all people, advance inclusiveness, and limit the arbitrary exercise of power, which are the cornerstones of modern democracy.

Further beneficiaries include the dependents of those being held on remand. The majority of people arrested in the Southern Region of Malawi are men between the ages of 18 – 30 years. Men are still the main income providers across Malawi, and there are limited employment opportunities for women from poor backgrounds. Pre-trial detention often has a significant, detrimental impact on the economic wellbeing on the dependent women and children, who may struggle to find another source of income or may have to drop out of education in order to find work.

Partnership with ROLE

The ROLE UK programme supports long-term partnerships between the UK legal sector and legal actors in developing countries to strengthen the rule of law and facilitate progress towards the Sustainable Development Goals (SDGs). ROLE believes collaborative working and sustainable partnerships are fundamental to improving conditions for poor and vulnerable people and providing greater access to justice for all parts of society. To that end, they provide advice, logistical assistance and some funding to develop and support such partnerships between UK pro bono legal actors, and governments, professional bodies and civil society organisations in developing countries.

In November 2023, MBP, in partnership with CHREAA and with financial and technical support from Advocates for International Development's Rule of Law Expertise UK (ROLE UK) Programme ran 4 in person training sessions with Malawian police officers. The presenters focused on the following topics:

- the right to bail and how best to communicate this to arrested persons
- the considerations when making decisions on bail, with reference to the Bail Guidelines Act
- which groups of people are particularly vulnerable and the additional safeguarding considerations (mental health, women & girls, juveniles)
- guidance on anti-corruption
- what enquiries are required prior to a suspects first attendance at court, with respect to bail, including using an "investigation plan".



Malawi Bail Project

Venue: CrossRoads Hotel Blantyre.

Date: 22 November 2023

The participants in every training were able to detail at least one new skill/something they had learnt in the feedback form. We focused on specific skills depending on whether the participants attending were investigators (enquiries before and after charge/bail decisions) or prosecutors (interests of justice factors and addressing the judge). Participants were able to network with colleagues from different units/districts and learn from each other.

The activity was successful in achieving its outcomes, namely building the capacity of police officers to handle issues surrounding bail – the skills and knowledge they have learnt are already being used in their roles which will result in more accused persons being aware of the right to bail and how to exercise it. The participants were keen to engage with the whatsapp group CHREAA created for each of the training sessions for our materials to be shared. The

participants' eagerness to receive further training materials indicate a high likelihood they will use these materials and the contents in their training. The participants have been encouraged to use the group to give examples of where they have used their training in their work or if they would like to discuss a particular issue with a paralegal and these are already being used.

GRANTEE SELECTION POLICY

MBP has so far only made grants to one organisation (CHREAA), who currently carry out our activities locally in Malawi. The Trustees have established a non-exhaustive list of criteria for pre-grant selection. To be awarded a grant by MBP, the organisation should:

- Carry out work that falls clearly within the Malawi Bail Project's aims, as outlined in the constitution;
- Be able to provide adequate accounting records for the past three years, or since inception;
- Have a proven track record of success in implementing community legal empowerment projects;
- Have adequate safeguarding policies in place;
- Be able to provide letters of reference; and
- Be registered as a NGO/charity in Malawi.

RESERVES POLICY

It is the policy of the Charity that unrestricted funds be maintained, wherever possible, at a level of at least £500. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue fund the Charity's key basic activities while consideration is given to ways in which additional funds may be raised.

FUNDRAISING

MBP's approach to fundraising is largely focused on Trusts and Foundations, and does not use professional fundraisers or commercial participators. The charity's principal source of funds for this financial year has been from private donors (both one off and monthly donations) and as set out in our financial statements below.

PLANS FOR THE FUTURE

In 2024/25 we will continue to seek to secure further funding, so that MBP can continue to fund CHREAA to maintain its key project activities, which include distributing bail education booklets, maintaining the toll-free paralegal advice line, supporting the Nkhokwe Arts Group and facilitating camp courts. We intend to carry out further trainings with police officers and lay magistrates in country.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees/directors

Full name: Charlotte Mackenzie

Position: Trustee/Founder & Project Director

Date: 02.12.2024

Signature:



Full name: Isobel Butler

Position: Trustee/Deputy Chair

Date: 02.12.2024

Signature:



Treasurer's report

Total income in the year to 31 March 2024 decreased by 16% in what continues to be a very challenging fundraising environment. This income includes:

- A grant of £3,000 received from Souter Charitable Trust in March, with the cheque being lodged to the charity's bank account post-year end; and
- Income from a fundraising event amounting to £1800

As always, Malawi Bail Project remains grateful to the small, loyal group of faithful, committed regular donors, and to those people who donate generously, although less frequently.

Malawi Bail Project is delighted to have made one payment totalling £3,075, net of £5 finance charges (2023: £7,500 (net of £15 finance charges)), to its local implementing partner in Malawi: Centre for Human Rights, Education, Advice and Assistance (CHREAA), using funds retained from the year ended 31 March 2023, and income generated during the financial year ended 31 March 2024.

In the period since 31 March 2024, the charity identified a number of prospective grant making trusts and institutions. At the time of reporting, a number of grant applications have been submitted, and further opportunities are being investigated.

Reserves policy

Malawi Bail Project plans to keep some unrestricted reserves aside to cover three months' operating costs, currently estimated to be less than £500. As at 31 March 2024, the charity had £6,753 of unrestricted reserves, of which £3,753 was cash at bank, and £3,000 being 'cash on hand' – the grant cheque from Souter Charitable Trust in March, and deposited to the bank account after the year end. This level of reserves also enabled the charity to make a further payment to CHREAA after the financial year end.



Michael Hynds, FCA CIA CMIIA MA

Treasurer and Trustee, Malawi Bail Project

2 December 2024

Statement of trustees' responsibilities in respect of the trustees' annual report and accounts

Under charity law, the trustees are responsible for preparing the trustees' annual report and accounts for each financial year which show a true and fair view of the state of affairs of the charity and of the excess (or deficit) of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice requires that the trustees:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the recommendations of the Charities SORP (FRS 102) second edition have been followed, subject to any material departures disclosed and explained in the financial statements;
- State whether the financial statements comply with the constitution, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the constitution and the rules of the charity, within the framework of charity law. The trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustee to ensure that, where any statements of accounts are prepared by the trustee under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision.

The trustees have general responsibility for taking such steps as are reasonably open to the trustees to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Signed on behalf of the trustees:



Charlotte Mackenzie

2 December 2024

Malawi Bail Project

Statement of Financial Activities for the year ending 31 March 2024

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2024	2024	2024	2023
		£	£	£	£
Income from:					
Grants and donations	3	6,526	-	6,526	7,772
Bank interest		3	-	3	4
Total incoming resources		6,529	-	6,529	7,776
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	4	3,075	-	3,075	7,515
Support costs	5	60		60	72
Total expenditure		3,135	-	3,135	7,587
Net income / (expenditure)		3,394	-	3,394	189
Transfers between funds		-	-	-	-
Net movement in funds		3,394	-	3,394	189
Reconciliation of funds					
Total funds brought forward	9	3,359	-	3,359	3,170
Total funds carried forward		6,753	-	6,753	3,359

Balance sheet as at 31 March 2024

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2024	2024	2024	2023
		£	£	£	£
Current assets					
Cash and cash equivalents	10	6,753	-	6,753	3,359
Total net assets / (liabilities)		6,753	-	6,753	3,359
The funds of the charity:					
Unrestricted income funds		6,753	-	6,753	3,359
Total charity funds		6,753	-	6,753	3,359

The notes at pages 15 to 19 form part of these financial statements signed on behalf of the charity by Charlotte Mackenzie, Director, Malawi Bail Project.



August 2024

Notes to the accounts

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at fair value. The accounts financial statements have been prepared in accordance with 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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about Malawi Bail Project's ability to continue as a going concern. The COVID-19 pandemic has had an impact on the charity's fundraising income. As a charity with few ongoing commitments, this will impact charitable expenditures that can be made in the short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's financial statements. In future years, the key risk to Malawi Bail Project is a fall in income from donations.

(b) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as either a restricted fund or an endowment fund.

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Malawi Bail Project did not receive restricted funds during the year ended 31 March 2024.

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. Malawi Bail Project has not received endowment funds.

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised because the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

(d) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities.

Expenditure is recognised when the following criteria are met:

- There is a present legal or constructive obligation resulting from a past event;
- It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement;
- The amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(e) Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. Such typically include costs of administration, bank charges and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 6.

(f) Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities.

(g) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in note 5.

(h) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in instant access current accounts.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

2. Related party transactions

Ms Mackenzie made some unrestricted donations to the charity on the same basis as all other donations.

None of the members of the Malawi Bail Project board or parties related to them received any benefit from the charity in payment or kind. Board members received no honoraria or emoluments in the year and expenses paid to them are disclosed in note 6.

3. Income from donations

Donations from individuals comprise financial gifts from members of the public. Grants are amounts received in cash from grant-making foundations and institutions.

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Income from:				
Donations from individuals		-		4,772
Grants		-		3,000
Total	6,526	-	6,526	7,772

4. Analysis of charitable expenditure

The charity did not undertake any direct charitable activities on its own account during the year. All of the charitable expenditure was in the form of three payments made to the charity's local implementing partner in Malawi, Centre for Human Rights, Education, Advice and Assistance (CHREAA).

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Charitable activities:				
Payments made to CHREAA	3,075	-	3,075	7,515
Total	3,075	-	3,075	7,515

5. Allocation and analysis of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity.

The bases of allocation used are as follows:

Direct allocation: where a cost is wholly attributable to a particular activity. In the financial year 31 March 2024, the charity incurred foreign payment charges of £5 (2023: £15) when transferring funds directly to its implementing partner, CHREAA, in Malawi. This cost is therefore included in the cost of charitable activities analysed in note 4.

Other bank charges, for ongoing maintenance of the charity's current account, are as follows:

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Support costs:				
Bank charges	60	-	60	72
Total	60	-	60	72

6. Trustee remuneration, benefits and expenses

Members of Malawi Bail Project board give their time freely and receive no remuneration for the work that they undertake in relation to Malawi Bail Project. However, they can claim expenses to reimburse them for costs that they incur in fulfilling their duties relating to Malawi Bail Project – these include travelling specifically for board meetings and charity specific training events.

No expenses were incurred by trustees in fulfilment of charity business (2023: £nil).

7. Analysis of staff costs and remuneration of key management personnel

Malawi Bail Project did not have any employees during the financial year (2023: nil).

8. Independent examiner's remuneration

The independent examiner provides independent examination services in connection with the charity's annual financial statements on a pro bono basis (2023: £nil).

9. Analysis of unrestricted funds movements

	Funds brought forward on 1 April	Income	Expenditure	Transfers	Gains and losses	Fund balance carried forward at 31 March
	£	£	£	£	£	£
2024						
General fund	3,359	6,529	(3,135)	-	-	6,753
2023						
General fund	3,170	7,776	(7,587)	-	-	3,359

10. Analysis of cash and cash equivalents

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Cash and cash equivalents				
Cash at bank	3,753	-	3,753	3,359
Cash in hand	3,000	-	3,000	-
Total	6,753	-	6,753	3,359

Cash at bank held in an interest-earning current account maintained in the United Kingdom with CAF Bank. Cash in hand represents a grant cheque received in March 2024 and deposited to the charity's current account after that date. No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the United Kingdom. All of the amounts held are available to spend on charitable activities.

MALAWI BAIL PROJECT

England & Wales - Charity number 1177119

Accounts



**MALAWI
BAIL PROJECT
ACCESS TO JUSTICE**

Malawi Bail Project Annual Report

**Report and financial statements
For the year ended 31 March 2023**

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Trustees

Ms C Mackenzie, Chair of Trustees	(appointed 07/02/2018)
Ms I Butler, Deputy Chair	(appointed 07/02/2018)
Ms A Walker	(appointed 07/02/2018)
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Michael Hynds FCA CIA CMIIA MA

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Country of Registration England & Wales

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CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Website

www.malawibailproject.com

E-mail

malawibailproject@gmail.com

A NOTE FROM OUR FOUNDER

The Malawi Bail Project has remained resolute in its mission to ensure equal access to justice and human rights for the poorest and most vulnerable in Malawi. Here are some key highlights from our work in 2023:

1. Expanding Access to Justice: We have extended our reach to new communities in Malawi, providing legal assistance and support to those in need. Through our dedicated team and strategic partnerships, we were able to offer our services to an even broader range of individuals.
2. Impactful Legal Advice and Assistance: CHREAA's paralegals have been at the forefront of our efforts, securing bail for 2,345 individuals who would otherwise have been unjustly detained. By ensuring access to legal advice and assistance and advocating for the rights of the accused, we have helped these individuals return to their families, jobs, and communities.
3. Empowering Communities: Beyond legal representation, we have been engaged in community outreach, empowering individuals to better understand their rights and the legal system. We have distributed over 1900 Bail Education booklets, which have been read by on average 137 people per week.

This year we entered our 5th year as a UK registered charity. 2023 was marked by both achievements and challenges, and we are more determined than ever to work towards a fair and just Malawian legal system in 2024 and beyond. I would like to once again extend our gratitude to our donors. Your support is invaluable, and is the driving force behind the change we are creating.



Charlotte Mackenzie
Founder & Director

REPORT OF THE TRUSTEES

The trustees present their annual report and accounts of the charity for the year ended 31st March 2023 in accordance with Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice (SORP) 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Malawi Bail Project (MBP) is a registered Charitable Incorporated Organisation (CIO), charity number 1177119, and is governed by a Constitution dated 7th February 2018.

The Director, Charlotte Mackenzie, is responsible for the day to day operations of the Charity. Currently our project activities are carried out in Malawi by paralegals employed by our Malawi-based implementing partner the Centre for Human Rights Education Advice & Assistance CHREAA. CHREAA has been in operation since 2006 and its paralegals have vast experience of working with the poor and vulnerable in Malawi, and in advising members of the public on their basic legal rights and access to justice issues. The in-country team currently working on MBP activities are:

Siphiwe Maliherah, Project Supervisor



Siphiwe has been with CHREAA since its inception in 2006 and was one of the founding paralegals. He has been the Project Supervisor for the Bail Project since we started in 2012.

Chisomo Magwejani, Project Co-ordinator



Chisomo has been working as a paralegal with CHREAA, under the bail project, for 5 years and has an Associate Degree in Legal Studies. Chisomo coordinates our bail project activities, working with justice agencies (courts, prisons, police) to make the justice system more accessible for the poor and vulnerable in Malawi.

Kondwani Banda, Community Paralegal



Kondwani has been working for CHREAA as a paralegal and human rights defender for 5 years. He holds a Bachelors Degree in Business Administration and an Associate Degree in Legal Studies. His day to day work includes promoting access to justice through holding Paralegal Clinics (PLC) at prisons, police stations and courts to advise and assist those who cannot afford/cannot access a lawyer.

Kesten [insert photo and bio]

Boxten Kudziwe, Community Paralegal



Boxten spent seven years in prison on remand before being acquitted. Following his release, he went to Mpemba Staff Development College to commence his paralegal studies. He then joined CHREAA and has been working under Malawi Bail Project since 2014. He is passionate about human rights and hopes to one day become a lawyer and fight for the rights of the voiceless. He currently heads up the bail project's Mwanza office.

MBP's relationship with CHREAA is governed by a Memorandum of Understanding ('MOU'), updated in August 2022.

Recruitment and appointment of new Trustees

The trustees who held office during the financial year and at the date of this report are set out in the Reference and Administrative detail. Apart from the first charity trustees, every appointed trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as appointed charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO. New trustees are appointed after interview, having applied to adverts or as a result of nomination by other members of the board or recruiting firm. Their appointment is approved by a vote of the whole board.

All trustees give of their time freely and no trustee remuneration was paid in the year. Trustees are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises. The Board

meet for an in-person meeting at least once a year, with telephone meetings quarterly, and receive monthly updates from the Founder and Director.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the charity as set out in our governing document are as follows:

1. The promotion of the sound administration of the law for the public benefit by:

(a) Educating the public in particular those persons detained in police custody and on remand in prison on their basic legal rights;

(b) Providing, organising or facilitating legal advice or assistance (by way of representation or otherwise) which is free of charge (that is, otherwise than for or in expectation of a fee, gain or reward) to those persons in need who cannot otherwise afford legal representation;

(c) Building capacity of professionals in the criminal justice system.

2. The promotion of the rehabilitation of ex-offenders including by supporting their reintegration into their home communities.

MBP achieves these objectives by making grants to organisations in Malawi who carry out the following activities, focusing on 4 stages of intervention:

Stage 1 Pre-arrest

Aim: Community education on basic legal rights and raising general awareness about the right to bail.

Activity: MBP partner organisation Nkhokwe Arts Group (NAG) are a group of ex-prisoners using theatre to educate local communities about the right to bail and how to apply for it, in an engaging and accessible way. MBP fund NAG to perform a play about bail and the consequences of crime to communities across the Southern Region of Malawi.

Stage 2 Post arrest/detention

Aim: Legal empowerment through self-representation.
Increase in bail applications, made and granted, both police bail and court bail.

Activity: Distribution of 'Understanding Your Right to Bail' booklets/posters to magistrates' courts and police stations. The topics covered in the booklets include: the layout of the court and the role of the magistrate and police prosecutor; the meaning of bail, when and how to ask for bail; how to respond to police objections; bail conditions and surety; and consequences of not adhering to bail conditions.

Installation of speaker systems at police/court holding cells to play recorded audiotapes which explain how and when to apply for bail.

Provision of a toll-free 24/7 Paralegal Advice Line for detainees and family members of those arrested to receive practical advice.

Paralegal Aid Clinics, where paralegals attend police stations and court holding cells and provide free legal advice and assistance.

Delivery of separate training and discussion groups with magistrates and police officers to explore ways of making the justice system more accessible for the poor and unrepresented.

Stage 3 During detention

Aim: Provision of legal advice and assistance.
 Increasing access to justice.

Activity: Funding and facilitation of Paralegal prison visits and ‘Camp Courts’: these are special court sessions where judges are brought to the prison to consider bail applications from those charged with minor offences, those whose remand warrants have expired or where the accused is particularly vulnerable. Camp Courts are a cost effective, time efficient way to decongest prisons. Each Camp Court hears, on average, between 15 and 20 bail applications and usually 10-15 of these applications are successful.

Stage 4 Post-release

Aim: Rehabilitation and reintegration of ex-prisoners

Activity: Creating employment opportunities for ex-prisoners through funding of Nkhokwe Arts Group (NAG) performers and funding peer-to-peer mentoring workshop sessions.

The trustees have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing our aims and objectives and in planning future activities and considering the grant making policy for the year.

A REVIEW OF OUR ACHIEVEMENTS AND PERFORMANCE

The trustees are pleased that the achievements of MBP demonstrate real progress towards our aims and objectives and continue to promote the sound administration of the law for the public benefit.

Key achievements

- 1,905 Bail Education Booklets distributed, read by 137 people on average per week
- Over 4,500 educated directly through paralegal clinics/booklets
- Between 77-88% of detainees who had access to our services and/or materials were applied for bail at police station or court
- On average 78% of those who applied for bail were granted bail

Beneficiaries

The direct beneficiaries of our activities are arrested or detained persons in Malawi. However, the prison population as a whole also directly benefits from the projects, as a consequence of our activities is alleviation of overcrowding in prisons and police stations across Malawi. In turn, this benefits Malawian society as a whole as the bailed suspects are able to participate in community development activities. Ultimately by ensuring arrested persons have access to justice, the rule of law is strengthened and by strengthening the rule of law, we protect the rights of all people, advance inclusiveness, and limit the arbitrary exercise of power, which are the cornerstones of modern democracy.

Further beneficiaries include the dependents of those being held on remand. The majority of people arrested in the Southern Region of Malawi are men between the ages of 18 – 30 years. Men are still the main income providers across Malawi, and there are limited employment opportunities for women from poor backgrounds. Pre-trial detention often has a significant, detrimental impact on the economic wellbeing on the dependent women and children, who may struggle to find another source of income or may have to drop out of education in order to find work.

We have included below the stories of some of our beneficiaries in 2023. They have given their consent for their names and stories to be told by MBP.

R. KAPINDA (RK)

RK was arrested by Police in November 2022 on suspicion of theft He applied for bail at the police station but was not successful. He was later taken to the Magistrates Court where he was formerly charged. During his first appearance in court, he applied for bail but his application was refused and he was remanded at Chichiri Prison.

Following his detention his wife G Kapinda contacted CHREAA through our toll free line.

One of our paralegals, Chisomo visited the accused person at Chichiri Prison where she conducted a Paralegal Legal Clinic (PLC). Chisomo advised RK on how to make a bail application and the specific reasons for bail relevant to his circumstances. RK appeared before court in December 2022 and applied for bail. He was granted bail and was released on the same day.

RK and his wife came to CHREAA's to office express their gratitude for their assistance.

FORTUNE

Fortune, a 14 years old minor was arrested by Police in November 2022 and charged with Theft, for allegedly stealing fish at Limbe Market. He was taken to the Police station where he was held in police custody for 2 days.

On the second day Kesten and Chisomo, CHREAA Paralegals visited Limbe Police station and conducted a PLC and gave Fortune a bail booklet for him to read together with other arrested persons in the cell. Upon listening to the PLC and reading the booklet on how to apply for bail, both Fortune and five other arrested persons in the cell immediately applied for bail at the police station. Fortune and four other cellmates were granted and released on bail on the following day.

M BANDA AND OTHERS

M Banda and 2 others were arrested by Chilobwe Police in October, 2022. They were jointly charged with Conduct Likely to Cause Breach of Peace. Whilst in the police cell, the three female suspects were visited by Chisomo and Kesten, who played for them and other suspects the bail message through the audio system fixed at the station. After listening to the message on how to apply for bail, the paralegals encouraged the three suspects to apply for bail.

The suspects used the knowledge and skills gained from the audio system on how to apply for bail. The three of them were granted bail and called CHREAA toll free line expressing gratitude to CHREAA for the free service it rendered to them through the Malawi Bail Project.

ALINAFE K

Alinafe was arrested by Police on the allegation that he committed the offence of House breaking and theft. CHREAA paralegal, Chisomo, visited Ndirande Police in October 2022.

Alinafe had spent 6 days in police custody. Chisomo conducted a PLC to him together with other suspects who were in the custody. After the PLC, Alinafe explained to Chisomo, narrated how he applied for bail but was denied on the basis that investigations were still under way. Chisomo encouraged the suspect to re-apply for bail, explaining to him that 48 hours had already passed and ongoing investigations are not, alone, a reason not to be released on bail.

Soon after the PLC, the suspect re-applied for bail, and was successfully granted Bail.

Thereafter, Alinafe called Chisomo to express his gratitude to CHREAA for the bail project by stating that he could have still remained in custody if CHREAA had not been offering the interventions.

GRANTEE SELECTION POLICY

MBP has so far only made grants to one organisation (CHREAA), who currently carry out our activities locally in Malawi. The Trustees have established a non-exhaustive list of criteria for pre-grant selection. To be awarded a grant by MBP, the organisation should:

- Carry out work that falls clearly within the Malawi Bail Project's aims, as outlined in the constitution;

- Be able to provide adequate accounting records for the past three years, or since inception;
- Have a proven track record of success in implementing community legal empowerment projects;
- Have adequate safeguarding policies in place;
- Be able to provide letters of reference; and
- Be registered as a NGO/charity in Malawi.

RESERVES POLICY

It is the policy of the Charity that unrestricted funds be maintained, wherever possible, at a level of at least £500. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue fund the Charity's key basic activities while consideration is given to ways in which additional funds may be raised.

FUNDRAISING

MBP's approach to fundraising is largely focused on Trusts and Foundations, and does not use professional fundraisers or commercial participators. The charity's principal source of funds for this financial year has been from private donors (both one off and monthly donations) and as set out in our financial statements below.

PLANS FOR THE FUTURE

In 2023/24 we will continue to seek to secure further funding, so that MBP can continue to fund CHREAA to maintain its key project activities, which include distributing bail education booklets, maintaining the toll-free paralegal advice line, supporting the Nkhokwe Arts Group and facilitating camp courts. We intend to carry out a visit to Malawi for the purpose of conducting trainings of magistrates and police officers in country. We aim to secure further longer-term grants to ensure the longevity of existing key project activities at CHREAA.

MBP will seek to raise its profile, in order to raise awareness about project activities and increase private donations through articles, podcasts and social media.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees/directors

Full name: Charlotte Mackenzie

Position: Trustee/Founder & Project Director

Date: 30.01.2024

Signature:



Full name: Isobel Butler

Position: Trustee/Deputy Chair

Date: 30.01.2024

Signature:



Treasurer's report

It is very encouraging again this year to see an increase in total income of around 9%, from £7,115 in the financial year ended 31 March 2022 to almost £7,800 during the year to 31 March 2023, in spite of what continues to be a very challenging fundraising environment. This income includes a grant of £3,000 received from a new funder, Souter Charitable Trust, and Gift Aid income of almost £1,100. As always, Malawi Bail Project remains grateful to the small, loyal group of faithful, committed regular donors, and to those people who donate generously, although less frequently.

Malawi Bail Project is delighted to have made three payments totalling £7,500, net of £15 finance charges (2022: £5,287 (net of £16 finance charges)), to its local implementing partner in Malawi: Centre for Human Rights, Education, Advice and Assistance (CHREAA), using funds retained from the year ended 31 March 2022, and income generated during the financial year ended 31 March 2023.

In the period since 31 March 2023, the charity identified a number of prospective grant making trusts and institutions. At the time of reporting, a number of grant applications have been submitted, and further opportunities are being investigated.

Reserves policy

Malawi Bail Project plans to keep some unrestricted reserves aside to cover three months' operating costs, currently estimated to be less than £500. As at 31 March 2023, the charity had £3,359 of unrestricted reserves, entirely maintained as cash at bank. This level of reserves also enabled the charity to make a further payment to CHREAA of £3,075 in April 2023, after the financial year end.



Michael Hynds, FCA CIA CMIIA MA

Treasurer and Trustee, Malawi Bail Project

November 2023

Statement of trustees' responsibilities in respect of the trustees' annual report and accounts

Under charity law, the trustees are responsible for preparing the trustees' annual report and accounts for each financial year which show a true and fair view of the state of affairs of the charity and of the excess (or deficit) of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice requires that the trustees:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the recommendations of the SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- State whether the financial statements comply with the constitution, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the constitution and the rules of the charity, within the framework of charity law. The trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustee to ensure that, where any statements of accounts are prepared by the trustee under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision.

The trustees have general responsibility for taking such steps as are reasonably open to the trustees to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Signed on behalf of the trustees:



Charlotte Mackenzie

November 2023

Malawi Bail Project

Statement of Financial Activities for the year ending 31 March 2023

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2023	2023	2023	2022
		£	£	£	£
Income from:					
Grants and donations	3	7,772	-	7,772	7,115
Bank interest		4	-	4	-
Total incoming resources		7,776	-	7,776	7,115
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	4	7,515	-	7,515	5,303
Support costs	5	72		72	102
Total expenditure		7,587	-	7,587	5,405
Net income / (expenditure)		189	-	189	1,710
Transfers between funds		-	-	-	-
Net movement in funds		189	-	189	1,710
Reconciliation of funds					
Total funds brought forward	9	3,170	-	3,170	1,460
Total funds carried forward		3,359	-	3,359	3,170

Balance sheet as at 31 March 2023

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2023	2023	2023	2022
		£	£	£	£
Current assets					
Cash and cash equivalents	10	3,359	-	3,359	3,170
Total net assets / (liabilities)		3,359	-	3,359	3,170
The funds of the charity:					
Unrestricted income funds		3,359	-	3,359	3,170
Total charity funds		3,359	-	3,359	3,170

The notes at pages 15 to 19 form part of these financial statements signed on behalf of the charity by Charlotte Mackenzie, Director, Malawi Bail Project.



November 2023

Notes to the accounts

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at fair value. The accounts financial statements have been prepared in accordance with 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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about Malawi Bail Project's ability to continue as a going concern. The COVID-19 pandemic has had an impact on the charity's fundraising income. As a charity with few ongoing commitments, this will impact charitable expenditures that can be made in the short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's financial statements. In future years, the key risk to Malawi Bail Project is a fall in income from donations.

(b) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as either a restricted fund or an endowment fund.

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Malawi Bail Project did not receive restricted funds during the year ended 31 March 2023.

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. Malawi Bail Project has not received endowment funds.

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised because the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

(d) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities.

Expenditure is recognised when the following criteria are met:

- There is a present legal or constructive obligation resulting from a past event;
- It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement;
- The amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(e) Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. Such typically include costs of administration, bank charges and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 6.

(f) Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities.

(g) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in note 5.

(h) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in instant access current accounts.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

2. Related party transactions

Two trustees (Ms Charlotte Mackenzie and Mr Humphrey Butler) of the board of Malawi Bail Project and certain family members connected to Ms Mackenzie made financial donations to the charity during the year. These donations amounted to £1260 (before finance charges and recovery of Gift Aid, where applicable). These donations are on the same terms and conditions as all other donations.

None of the members of the Malawi Bail Project board or parties related to them received any benefit from the charity in payment or kind. Board members received no honoraria or emoluments in the year and expenses paid to them are disclosed in note 6.

3. Income from donations

Donations from individuals comprise financial gifts from members of the public. Grants are amounts received in cash from grant-making foundations and institutions.

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income from:				
Donations from individuals	4,772	-	4,772	7,115
Grants	3,000	-	3,000	-
Total	7,772	-	7,772	7,115

4. Analysis of charitable expenditure

The charity did not undertake any direct charitable activities on its own account during the year. All of the charitable expenditure was in the form of three payments made to the charity's local implementing partner in Malawi, Centre for Human Rights, Education, Advice and Assistance (CHREAA).

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Charitable activities:				
Payments made to CHREAA	7,515	-	7,515	5,303
Total	7,515	-	7,515	5,303

5. Allocation and analysis of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity.

The bases of allocation used are as follows:

Direct allocation: where a cost is wholly attributable to a particular activity. In the financial year 31 March 2023, the charity incurred foreign payment charges of £15 (2022: £16) when transferring funds directly to its implementing partner, CHREAA, in Malawi. This cost is therefore included in the cost of charitable activities analysed in note 4.

Other bank charges, for ongoing maintenance of the charity's current account, are as follows:

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Support costs:				
Bank charges	72	-	72	102
Total	72	-	72	102

6. Trustee remuneration, benefits and expenses

Members of Malawi Bail Project board give their time freely and receive no remuneration for the work that they undertake in relation to Malawi Bail Project. However, they can claim expenses to reimburse them for costs that they incur in fulfilling their duties relating to Malawi Bail Project – these include travelling specifically for board meetings and charity specific training events.

No expenses were incurred by trustees in fulfilment of charity business (2022: £nil).

7. Analysis of staff costs and remuneration of key management personnel

Malawi Bail Project did not have any employees during the financial year (2022: nil).

8. Independent examiner's remuneration

The independent examiner provides independent examination services in connection with the charity's annual financial statements on a pro bono basis (2022: £nil).

9. Analysis of unrestricted funds movements

	Funds brought forward on 1 April	Income	Expenditure	Transfers	Gains and losses	Fund balance carried forward at 31 March
	£	£	£	£	£	£
2023						
General fund	3,170	7,776	(7,587)	-	-	3,359
2022						
General fund	1,460	7,115	(5,405)	-	-	3,170

10. Analysis of cash and cash equivalents

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Cash and cash equivalents				
Cash at bank	3,359	-	3,359	3,170
Total	3,359	-	3,359	3,170

The funds are held in an interest-earning current account maintained in the United Kingdom with CAF Bank. No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the United Kingdom. All of the amounts held are available to spend on charitable activities.

MALAWI BAIL PROJECT

England & Wales - Charity number 1177119

Accounts

ANNUAL REPORT



**MALAWI
BAIL PROJECT**
ACCESS TO JUSTICE

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**



MALAWI
BAIL PROJECT
ACCESS TO JUSTICE

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MALAWI
BAIL PROJECT
ACCESS TO JUSTICE

Reference and Administrative Information

Trustees

Ms C Mackenzie, Chair of Trustees (appointed 07/02/2018)
Ms I Butler, Deputy Chair (appointed 07/02/2018)
Mr H Butler (appointed 07/02/2018)
Ms A Walker (appointed 07/02/2018)
Mr M Hynds (appointed 27/09/2021)

Key Management Personnel

Charlotte Mackenzie, Founder and Director

Treasurer

Michael Hynds FCA CIA CMIIA MA

Charity Number: 1177119

Country of Registration: England & Wales

Charity Principal Registered address

Allen House, 1 Westmead Road, Sutton, Surrey SM1 4LA

Accountants

Turpin Barker Armstrong
Allen House, 1 Westmead Road, Sutton, Surrey SM1 4LA

Bank

CAF Bank Ltd
25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Website

www.malawibailproject.com

E-mail

malawibailproject@gmail.com



MALAWI
BAIL PROJECT
ACCESS TO JUSTICE

A message from our founder

Reflecting on this year, I remain immensely proud of what we have been able to achieve through our partnership with the Centre for Human Rights, Education, Advice and Assistance (CHREAA). We are indebted to the CHREAA team for their commitment to access to justice and legal education in Malawi and look forward to building on our achievements over the next year.

I would like to express my gratitude to our valued Trustees for the time and energy they invest in MBP, without remuneration. This year we have welcomed our Treasurer Michael Hynds to the board. He has already been of immense assistance to MBP as Treasurer and I'm sure will continue to make an invaluable impact as a Trustee.

As a small charity we rely on the generosity of the public to continue our work. I am incredibly grateful for the continued support of our loyal monthly donors and to Stephen Bush for his heroic efforts in completing the London Marathon (October 2021), to raise over £3,000 for MBP. Because of your generosity we have been able to continue our fight to increase access to justice for the poor and vulnerable in Malawi. Thousands have avoided pre-trial detention and the inhumane and degrading treatment they would have been exposed to in police stations and prisons across the country. But the fight isn't over yet. Real transformational change takes time, and we are ready for the journey.

Charlotte Mackenzie
Founder & Director

Impact snapshot

75

Magistrates & Police
Officers trained on bail
issues

1,500

legal education booklets
distributed

2,456

detainees provided free
legal advice through
paralegals or booklets

REPORT OF THE TRUSTEES

The trustees present their annual report and accounts of the charity for the year ended 31st March 2022 in accordance with Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice (SORP) 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

MBP is a registered Charitable Incorporated Organisation (CIO), charity number 1177119, and is governed by a Constitution dated 7th February 2018.

The Director, Charlotte Mackenzie, is responsible for the day to day operations of the Charity. Currently our project activities are carried out in Malawi by paralegals employed by our partner CHREAA. CHREAA has been in operation since 2006 and its paralegals have vast experience of working with the poor and vulnerable in Malawi, and in advising members of the public on their basic legal rights and access to justice issues. The in-country team currently working on MBP activities are:

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Kondwani has been working for CHREAA as a paralegal and human rights defender for 5 years. He holds a Bachelors Degree in Business Administration and an Associate Degree in Legal Studies. His day to day work includes promoting access to justice through holding Paralegal Clinics (PLC) at prisons, police stations and courts to advise and assist those who cannot afford/cannot access a lawyer.

Boxten Kudziwe, Community Paralegal

Boxten spent seven years in prison on remand before being acquitted. Following his release, he went to Mpemba Staff Development College to commence his paralegal studies. He then joined CHREAA and has been working under Malawi Bail Project since 2014. He is passionate about human rights and hopes to one day become a lawyer and fight for the rights of the voiceless. He currently heads up the bail project's Mwanza office.

MBP's relationship with CHREAA is governed by a Memorandum of Understanding ('MOU'), updated in February 2021.

Recruitment and appointment of new Trustees

The trustees who held office during the financial year and at the date of this report are set out in the Reference and Administrative detail.

Mr H Butler was not re-appointed to the board when re-appointment was considered in early 2022. We remain grateful to Mr Butler for his time, input and support, without remuneration, over the last 4 years.

Apart from the first charity trustees, every appointed trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as appointed charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO. New trustees are appointed after interview, having applied to adverts or as a result of nomination by other members of the board or recruiting firm. Their appointment is approved by a vote of the whole board.

All trustees give their time freely and no trustee remuneration was paid in the year. Trustees are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises. The Board meet for an in-person meeting at least once a year, with telephone meetings quarterly, and receive monthly updates from the Founder and Director.



Charlotte Mackenzie
Director & Chair of Trustees



Isobel Butler
Deputy Chair of Trustees



Amanda Walker
Trustee



Michael Hynds
Treasurer & Trustee

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the charity as set out in our governing document are as follows:

1. The promotion of the sound administration of the law for the public benefit by:

(a) Educating the public in particular those persons detained in police custody and on remand in prison on their basic legal rights;

(b) Providing, organising or facilitating legal advice or assistance (by way of representation or otherwise) which is free of charge (that is, otherwise than for or in expectation of a fee, gain or reward) to those persons in need who cannot otherwise afford legal representation;

(c) Building capacity of professionals in the criminal justice system.

2. The promotion of the rehabilitation of ex-offenders including by supporting their reintegration into their home communities.

MBP achieves these objectives by making grants to organisations in Malawi who carry out the following activities, focusing on 4 stages of intervention:

Stage 1 Pre-arrest

Aim: Community education on basic legal rights and raising general awareness about the right to bail.

Activity: MBP partner organisation Nkhokwe Arts Group (NAG) are a group of ex-prisoners using theatre to educate local communities about the right to bail and how to apply for it, in an engaging and accessible way. MBP fund NAG to perform a play about bail and the consequences of crime to communities across the Southern Region of Malawi.

Stage 2 Post arrest/detention

Aim: Legal empowerment through self-representation.
Increase in bail applications, made and granted, both police bail and court bail.

Activities: Distribution of 'Understanding Your Right to Bail' booklets/posters to magistrates' courts and police stations. The topics covered in the booklets include: the layout of the court and the role of the magistrate and police prosecutor; the meaning of bail, when and how to ask for bail; how to respond to police objections; bail conditions and surety; and consequences of not adhering to bail conditions.

Installation of speaker systems at police/court holding cells to play recorded audiotapes which explain how and when to apply for bail.

Provision of a toll-free 24/7 Paralegal Advice Line for detainees and family members of those arrested to receive practical advice.

Paralegal Aid Clinics, where paralegals attend police stations and court holding cells and provide free legal advice and assistance.

Delivery of separate training and discussion groups with magistrates and police officers to explore ways of making the justice system more accessible for the poor and unrepresented.

Stage 3 During detention

Aim: Provision of legal advice and assistance.
Increasing access to justice.

Activity: Funding and facilitation of Paralegal prison visits and 'Camp Courts': these are special court sessions where judges are brought to the prison to consider bail applications from those charged with minor offences, those whose remand warrants have expired or where the accused is particularly vulnerable. Camp Courts are a cost effective, time efficient way to decongest prisons. Each Camp Court hears, on average, between 15 and 20 bail applications and usually 10-15 of these applications are successful.

Stage 4 Post-release

Aim: Rehabilitation and reintegration of ex-prisoners

Activity: Creating employment opportunities for ex-prisoners through funding of Nkhokwe Arts Group (NAG) performers and funding peer-to-peer mentoring workshop sessions.



The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities and considering the grant making policy for the year.

A REVIEW OF OUR ACHIEVEMENTS AND PERFORMANCE

The trustees are pleased that the achievements of MBP demonstrate real progress towards our aims and objectives and continue to promote the sound administration of the law for the public benefit.

Key achievements

75 MAGISTRATES & POLICE OFFICERS TRAINED ON ISSUES SURROUNDING BAIL

1,500 BAIL EDUCATION BOOKLETS DISTRIBUTED

2,456 EDUCATED DIRECTLY THROUGH PARALEGAL CLINICS/BOOKLETS

ON AVERAGE 75% OF DETAINEES WHO HAD ACCESS TO OUR SERVICES AND/OR MATERIALS WERE GRANTED BAIL AT THE POLICE STATION OR COURT.

Beneficiaries

The direct beneficiaries of our activities are arrested or detained persons in Malawi. However, the prison population as a whole also directly benefits from the projects, as a consequence of our activities is alleviation of overcrowding in prisons and police stations across Malawi. In turn, this benefits Malawian society as a whole as the bailed suspects are able to participate in community development activities. Ultimately by ensuring arrested persons have access to justice, the rule of law is strengthened and by strengthening the rule of law, we protect the rights of all people, advance inclusiveness, and limit the arbitrary exercise of power, which are the cornerstones of modern democracy.

Further beneficiaries include the dependents of those being held on remand. The majority of people arrested in the Southern Region of Malawi are men between the age of 18 – 30 years. Men are still the main income providers across Malawi, and there are limited employment opportunities for women from poor backgrounds. Pre-trial detention often has a significant, detrimental impact on the economic wellbeing on the dependent women and children, who may struggle to find another source of income or may have to drop out of education in order to find work.

Partnership with ROLE

The ROLE UK programme supports long-term partnerships between the UK legal sector and legal actors in developing countries to strengthen the rule of law and facilitate progress towards the Sustainable Development Goals (SDGs). ROLE believes collaborative working and sustainable partnerships are fundamental to improving conditions for poor and vulnerable people and providing greater access to justice for all parts of society. To that end, they provide advice, logistical assistance and some funding to develop and support such partnerships between UK pro bono legal actors, and governments, professional bodies and civil society organisations in developing countries



Between November 2021 and March 2022, MBP, in partnership with CHREAA and with financial and technical support from Advocates for International Development's Rule of Law Expertise UK (ROLE UK) Programme and UKAid, organised two police trainings and two magistrates' trainings. The trainings focused on familiarising and deepening understanding on bail matters, including:

- Custody time limits
- Bail conditions and follow up on compliance
- Exercising judicial discretion and means assessments
- Considerations in cases of juvenile detainees
- New covid-19 offences and issues of proportionality
- Consequences of corruption and inhumane treatment

The feedback from participants was overwhelmingly positive. The participants in every training were able to detail at least one new skill/something they had learnt in the feedback form.

We thank CHREAA for organizing this training session which has enlightened us on some issues that affect our daily work and together we will achieve the goal of building a strong and quality access to justice system.

GRANTEE SELECTION POLICY

MBP has so far only made grants to one organisation (CHREAA), who currently carry out our activities on the ground. The Trustees have established a non-exhaustive list of criteria for pre-grant selection. To be awarded a grant by MBP, the organisation should:

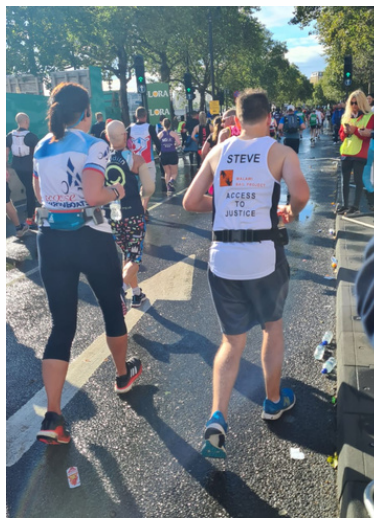
- Carry out work that falls clearly within the Malawi Bail Project's aims, as outlined in the constitution;
- Be able to provide adequate accounting records for the past three years, or since inception;
- Have a proven track record of success in implementing community legal empowerment projects;
- Have adequate safeguarding policies in place;
- Be able to provide letters of reference; and
- Be registered as a NGO/charity in Malawi.

RESERVES POLICY

It is the policy of the Charity that unrestricted funds be maintained, wherever possible, at a level of at least £500. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue fund the Charity's key basic activities while consideration is given to ways in which additional funds may be raised.

FUNDRAISING

MBP's approach to fundraising is largely focused on Trusts and Foundations, does not use professional fundraisers or commercial participators. The charity's principal source of funds for this financial year has been from Private donors (both one off, for the London Marathon, and monthly donations) and as set out in our financial statements below. Our partnership with ROLE enabled CHREAA to receive funding directly, with the pro-bono support of our Director in the preparation and delivery of the trainings.



PLANS FOR THE FUTURE

In 2022/23 we will continue to seek to secure further funding, so that MBP can continue to fund CHREAA to maintain its key project activities, which include distributing bail education booklets, maintaining the toll-free paralegal advice line, supporting the Nkhokwe Arts Group and facilitating camp courts. We will aim to secure further longer-term grants to ensure the longevity of existing key project activities at CHREAA.

MBP will seek to raise its profile, in order to raise awareness about project activities and increase private donations through articles, podcasts and social media.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees/directors

Full name: Charlotte Mackenzie

Position: Trustee/Founder & Director

Date: 16th November 2022

Signature: 

Full name: Isobel Butler

Position: Trustee/Deputy Chair

Date: 16th November 2022

Signature: 

Treasurer's report

It is very encouraging again this year to see an increase in donations of around 43%, from almost £5,000 in the financial year ended 31 March 2021 to over £7,100 during the year to 31 March 2022, in spite of what has continued to be a very challenging fundraising environment. As always, Malawi Bail Project remains grateful to the small, loyal group of faithful, committed regular donors, and to those people who donate generously, although less frequently.

We are glad that the London Marathon was able to take place once again in October 2021, after being suspended in 2020 because of the COVID-19 pandemic. We are very grateful to Stephen Bush for his sterling efforts, completing the distance in four hours and 59 minutes, and generating much-needed sponsorship income.

Malawi Bail Project is delighted to have made payments totalling £5,303 to its local implementing partner in Malawi, Centre for Human Rights, Education, Advice and Assistance (CHREAA), using funds retained from the year ended 31 March 2021, and income generated during the financial year ended 31 March 2022.

In the period since 31 March 2022, the charity has identified a number of prospective grant making trusts and institutions, and one has already donated £3,000. At the time of reporting, a number of grant applications are being written, and further opportunities are being investigated.



Michael Hynds, FCA CIA CMIIA MA

Treasurer and Trustee, Malawi Bail Project

16th November 2022

Statement of trustees' responsibilities in respect of the trustees' annual report and accounts

Under charity law, the trustees are responsible for preparing the trustees' annual report and accounts for each financial year which show a true and fair view of the state of affairs of the charity and of the excess (or deficit) of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice requires that the trustees:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the recommendations of the SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- State whether the financial statements comply with the constitution, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the constitution and the rules of the charity, within the framework of charity law. The trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustee to ensure that, where any statements of accounts are prepared by the trustee under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision.

The trustees have general responsibility for taking such steps as are reasonably open to the trustees to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Signed on behalf of the trustees:



Charlotte Mackenzie

16th November 2022

Malawi Bail Project
Statement of Financial Activities for the year ending 31 March 2022

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2022	2022	2022	2021
		£	£	£	£
Income from:					
Donations	3	7,115	-	7,115	4,968
Total incoming resources		7,115	-	7,115	4,968
Expenditure on:					
Raising funds		-	-	-	-
Support costs	5	102	-	102	114
Charitable activities	4	5,303	-	5,303	5,520
Total expenditure		5,405	-	5,405	5,634
Net income / (expenditure)		1,710	-	1,710	(666)
Transfers between funds		-	-	-	-
Net movement in funds		1,710	-	1,710	(666)
Reconciliation of funds					
Total funds brought forward	10	1,460	-	1,460	2,126
Total funds carried forward		3,170	-	3,170	1,460

Balance sheet as at 31 March 2022

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2022	2022	2022	2021
		£	£	£	£
Current assets					
Cash and cash equivalents	9	3,170	-	3,170	1,460
Total net assets / (liabilities)		3,170	-	3,170	1,460
The funds of the charity:					
Unrestricted income funds		3,170	-	3,170	1,460
Total charity funds		3,170	-	3,170	1,460

The notes at pages 16 to 20 form part of these financial statements signed on behalf of the charity by Charlotte Mackenzie, Director, Malawi Bail Project.



16th November 2022

Notes to the accounts

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at fair value. The accounts financial statements have been prepared in accordance with 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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about Malawi Bail Project's ability to continue as a going concern. The COVID-19 pandemic has had an impact on the charity's fundraising income. As a charity with few ongoing commitments, this will impact charitable expenditures that can be made in the short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's financial statements. In future years, the key risk to Malawi Bail Project is a fall in income from donations.

(b) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as either a restricted fund or an endowment fund.

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Malawi Bail Project has not received restricted funds.

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. Malawi Bail Project has not received endowment funds.

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised because the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

(d) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities.

Expenditure is recognised when the following criteria are met:

- There is a present legal or constructive obligation resulting from a past event;
- It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement;
- The amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(e) Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. Such typically include costs of administration, bank charges and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 6.

(f) Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities.

(g) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in note 6.

(h) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in instant access current accounts.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

2. Related party transactions

Two trustees (Ms Charlotte Mackenzie and Mr Humphrey Butler) of the board of Malawi Bail Project and certain family members connected to family members of Ms Mackenzie made financial donations to the charity during the year. These donations amounted to £2,460 (before finance charges and recovery of Gift Aid, where applicable). These donations are on the same terms and conditions as all other donations.

None of the members of the Malawi Bail Project board or parties related to them received any benefit from the charity in payment or kind. Board members received no honoraria or emoluments in the year and expenses paid to them are disclosed in note 5.

3. Income from donations

Donations from individuals are gifts from members of the public.

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Income from:				
Donations from individuals	7,115	-	7,115	4,968
Total	7,115	-	7,115	4,968

4. Analysis of charitable expenditure

The charity did not undertake any direct charitable activities on its own account during the year. All of the charitable expenditure was in the form of two payments made to the charity's local implementing partner in Malawi, Centre for Human Rights, Education, Advice and Assistance (CHREAA).

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Charitable activities:				
Payments made to CHREAA	5,303	-	5,303	5,520
Total	5,303	-	5,303	5,520

5. Allocation and analysis of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity.

The bases of allocation used are as follows:

Direct allocation: where a cost is wholly attributable to a particular activity. In the financial year 31 March 2022, the charity incurred foreign payment charges of £16 (2021: £45) when transferring funds directly to its implementing partner, CHREAA, in Malawi. This cost is therefore included in the cost of charitable activities.

Other bank charges, for ongoing maintenance of the charity's current account, are as follows:

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Support costs:				
Bank charges	102		102	114
Total	102	-	102	114

6. Trustee remuneration, benefits and expenses

Members of Malawi Bail Project board give their time freely and receive no remuneration for the work that they undertake in relation to Malawi Bail Project. However, they can claim expenses to reimburse them for costs that they incur in fulfilling their duties relating to Malawi Bail Project – these include travelling specifically for board meetings and charity specific training events.

No expenses were incurred by trustees in fulfilment of charity business (2021: £nil).

7. Analysis of staff costs and remuneration of key management personnel

Malawi Bail Project did not have any employees during the financial year (2021: nil).

8. Independent examiner's remuneration

The independent examiner provides independent examination services in connection with the charity's annual financial statements on a pro bono basis (2021: £nil).

9. Analysis of cash and cash equivalents

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2021	2021	2021	2021
	£	£	£	£
Cash and cash equivalents				
Cash at bank	3,170	-	3,170	1,460
Total	3,170	-	3,170	1,460

The funds are held in a non-interest-earning current account maintained in the United Kingdom with CAF Bank. No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the United Kingdom. All of the amounts held are available to spend on charitable activities.

10. Analysis of unrestricted funds movements

	Funds brought forward on 1 April	Income	Expenditure	Transfers	Gains and losses	Fund balance carried forward at 31 March
	£	£	£	£	£	£
2022						
General fund	1,460	7,115	(5,405)	-	-	3,170
2021						
General fund	2,146	4,968	(5,634)	-	-	1,460

MALAWI BAIL PROJECT

England & Wales - Charity number 1177119

Accounts



**MALAWI
BAIL PROJECT**
ACCESS TO JUSTICE



Malawi Bail Project Annual Report

**Report and financial statements
For the year ended 31 March 2021**

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Ms C Mackenzie, Chair of Trustees & Treasurer (interim)	(appointed 07/02/2018)
Ms I Butler, Deputy Chair	(appointed 07/02/2018)
Mr H Butler	(appointed 07/02/2018)
Ms A Walker	(appointed 07/02/2018)

Key Management Personnel

Charlotte Mackenzie, Founder and Director

Treasurer

Michael Hynds FCA CIA CMIIA MA

Charity Number 1177119

Country of Registration England & Wales

Charity Principal Registered address

Allen House
1 Westmead Road
Sutton
Surrey
SM1 4LA

Accountants

Turpin Barker Armstrong
1 Westmead Road
Sutton
Surrey
SM1 4LA

Bank

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Website

www.malawibailproject.com

E-mail

malawibailproject@gmail.com

A NOTE FROM OUR FOUNDER

COVID-19 has disproportionately affected the poor and marginalised, magnifying inequalities and exacerbating injustice; our work in Malawi is needed now more than ever.

On 14 July 2020 the first COVID case was registered in Chichiri Prison, one of the largest prisons in Malawi. Social distancing is not a luxury available to those sharing a 6m x 12m prison cell with over 200 other prisoners. Many inmates suffer from TB and HIV which put them at higher risk of suffering complications related to the virus and access to adequate healthcare is limited. In spite of this very challenging environment, CHREAA's paralegals continued to visit prisons and police stations to provide free legal advice to the most vulnerable. We provided funding for PPE and adapted our activities in line with government guidance on social distancing. Even carrying out reduced activities we still assisted 3,390 detainees in securing bail, either at the police station or their first court appearance. We conducted 2 'camp courts' at Chichiri Prison, where 94 cases were heard, 86 bail applications were made, 49 applications were granted with bail conditions and 7 detainees were released on grounds of there being 'no case to answer'.

Sadly, in January 2021 the second wave of COVID-19 then hit Malawi. Police stations are increasingly overcrowded due to the reduced number of court sessions taking place. Many are being arbitrarily detained for not wearing a mask, despite masks being unavailable and/or unaffordable for most Malawians; 69% of the population earn less than \$1.90 a day. Whilst systemic problems in Malawi's prison system existed long before the emergence of COVID-19, the pandemic has served to make the need for reform even more urgent. Education on bail rights is no longer just a criminal justice issue, but a matter of public health.

I wish to express my gratitude to our loyal supporters who have continued to donate during this difficult time. We could not continue our work without the donations we receive from the public. Thank you.

Charlotte Mackenzie

Founder & Director

REPORT OF THE TRUSTEES

The trustees present their annual report and accounts of the charity for the year ended 31st March 2021 in accordance with Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice (SORP) 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

MBP is a registered Charitable Incorporated Organisation (CIO), charity number 1177119, and is governed by a Constitution dated 7th February 2018.

The Director, Charlotte Mackenzie, is responsible for the day to day operations of the Charity. Currently our project activities are carried out in Malawi by paralegals employed by our partner CHREAA. CHREAA has been in operation since 2006 and its paralegals have vast experience of working with the poor and vulnerable in Malawi, and in advising members of the public on their basic legal rights and access to justice issues. The in-country team currently working on MBP activities are:

Siphiwe Maliherah, Project Supervisor



Siphiwe has been with CHREAA since its inception in 2006 and was one of the founding paralegals. He has been the Project Supervisor for the Bail Project since we started in 2012.

Chisomo Magwejani, Project Co-ordinator



Chisomo has been working as a paralegal with CHREAA, under the bail project, for 4 years and has an Associate Degree in Legal Studies. Chisomo coordinates our bail project activities, working with justice agencies (courts, prisons, police) to make the justice system more accessible for the poor and vulnerable in Malawi.

Kondwani Banda, Community Paralegal



Kondwani has been working for CHREAA as a paralegal and human rights defender for 5 years. He holds a Bachelors Degree in Business Administration and an Associate Degree in Legal Studies. His day to day work includes promoting access to justice through holding Paralegal Clinics (PLC) at prisons, police stations and courts to advise and assist those who cannot afford/cannot access a lawyer.

Boxten Kudziwe, Community Paralegal



Boxten spent seven years in prison on remand before being acquitted. Following his release, he went to Mpemba Staff Development College to commence his paralegal studies. He then joined CHREAA and has been working under Malawi Bail Project since 2014. He is passionate about human rights and hopes to one day become a lawyer and fight for the rights of the voiceless. He currently heads up the bail project's Mwanza office.

MBP's relationship with CHREAA is governed by a Memorandum of Understanding ('MOU'), updated in February 2021.

Recruitment and appointment of new Trustees

The trustees who held office during the financial year and at the date of this report are set out in the Reference and Administrative detail. Apart from the first charity trustees, every appointed trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as appointed charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO. New trustees are appointed after interview, having applied to adverts or as a result of nomination by other members of the board or recruiting firm. Their appointment is approved by a vote of the whole board.

All trustees give of their time freely and no trustee remuneration was paid in the year. Trustees are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises. The Board meet for an in-person meeting at least once a year, with telephone meetings quarterly, and receive monthly updates from the Founder and Director.

Risk management

Covid-19

The project's objective of reducing numbers in pre-trial detention, with the intention of reducing overcrowding in prisons, is now more important than ever in view of the threat of Covid-19 spreading to the prison population in Malawi. There are serious concerns that Covid-19, which is highly infectious, would spread quickly throughout the prisons in Malawi, which are overcrowded and lack adequate washing facilities, soap or access to medical supplies. There is a risk that by continuing to carry out project activities, and entering police stations, prisons etc, the paralegals could be heightening the risk of Covid-19 spreading within these environments. There is an additional, interrelated risk that the threat of Covid-19 and measures implemented to prevent the spread of Covid-19 in prisons and other sites of incarceration could restrict both project activities and judicial processes, thereby leading to further overcrowding and a heightening of the risk to inmates.

To mitigate against the risk of the implementing partner contributing towards the spread of the infection, the project has already allocated a proportion of existing funds towards the purchase of PPE, to be made available to paralegals who are still going into prisons, police stations etc to carry out project activities. Implementing project staff will continue to review the situation and adhere to government guidance on social distancing and any restrictions on activities, as applicable to them. The suitability of project activities will need to be reviewed in the future, in light of developments relating to Covid-19. It is anticipated that MBP's multi-faceted approach will always enable some activities to be carried out in furtherance of the project's objectives.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the charity as set out in our governing document are as follows:

1. The promotion of the sound administration of the law for the public benefit by:
 - (a) Educating the public in particular those persons detained in police custody and on remand in prison on their basic legal rights;
 - (b) Providing, organising or facilitating legal advice or assistance (by way of representation or otherwise) which is free of charge (that is, otherwise than for or in expectation of a fee, gain or reward) to those persons in need who cannot otherwise afford legal representation;
 - (c) Building capacity of professionals in the criminal justice system.
2. The promotion of the rehabilitation of ex-offenders including by supporting their reintegration into their home communities.

MBP achieves these objectives by making grants to organisations in Malawi who carry out the following activities, focusing on 4 stages of intervention:

Stage 1 Pre-arrest

Aim: Community education on basic legal rights and raising general awareness about the right to bail.

Activity: MBP partner organisation Nkhokwe Arts Group (NAG) are a group of ex-prisoners using theatre to educate local communities about the right to bail and how to apply for it, in an engaging and accessible way. MBP fund NAG to perform a play about bail and the consequences of crime to communities across the Southern Region of Malawi.

Stage 2 Post arrest/detention

Aim: Legal empowerment through self-representation.
Increase in bail applications, made and granted, both police bail and court bail.

Activity: Distribution of 'Understanding Your Right to Bail' booklets/posters to magistrates' courts and police stations. The topics covered in the booklets include: the layout of the court and the role of the magistrate and police prosecutor; the meaning of bail, when and how to ask for bail; how to respond to police objections; bail conditions and surety; and consequences of not adhering to bail conditions.

Installation of speaker systems at police/court holding cells to play recorded audiotapes which explain how and when to apply for bail.

Provision of a toll-free 24/7 Paralegal Advice Line for detainees and family members of those arrested to receive practical advice.

Paralegal Aid Clinics, where paralegals attend police stations and court holding cells and provide free legal advice and assistance.

Delivery of separate training and discussion groups with magistrates and police officers to explore ways of making the justice system more accessible for the poor and unrepresented.

Stage 3 During detention

Aim: Provision of legal advice and assistance.
Increasing access to justice.

Activity: Funding and facilitation of Paralegal prison visits and ‘Camp Courts’: these are special court sessions where judges are brought to the prison to consider bail applications from those charged with minor offences, those whose remand warrants have expired or where the accused is particularly vulnerable. Camp Courts are a cost effective, time efficient way to decongest prisons. Each Camp Court hears, on average, between 15 and 20 bail applications and usually 10-15 of these applications are successful.

Stage 4 Post-release

Aim: Rehabilitation and reintegration of ex-prisoners

Activity: Creating employment opportunities for ex-prisoners through funding of Nkhokwe Arts Group (NAG) performers and funding peer-to-peer mentoring workshop sessions.

The trustees have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the Trust’s aims and objectives and in planning future activities and setting the grant making policy for the year.

A REVIEW OF OUR ACHIEVEMENTS AND PERFORMANCE

The trustees are pleased that the achievements of MBP demonstrate real progress towards our aims and objectives. We consider that even with limited funding, MBP has demonstrated that it can continue to promote the sound administration of the law for the public benefit.

MBP's audio tapes and booklets and paralegal aid clinics educated over **5,000** detainees, resulting in **3,390** successful bail applications.

MBP, through CHREAA, facilitated **2** Camp Courts where a total of **94** remandees had their cases heard, **49** were granted bail and **7** released unconditionally. Those who were granted bail fell into several main categories: (i) their remand warrants had expired (by many months/years) and the prosecution did not seek/were not granted an extension (ii) the accused person has been detained for many months without charge and the prosecution were unable to provide any evidence in support of the case against them (iii) the magistrate found there was no case to answer (iii) those charged with petty offences who could be released safely with bail conditions (including police station reporting, identification of a surety). Given the higher risk of illness or death as a result of Covid-19 decongesting prisons through camp courts was a priority activity. Pre-pandemic each camp court would hear between 15 – 20 applications per session. In order to minimise the number of people visiting the prison, the prison authorities agreed to allow two longer court camps and hear a larger number of cases per day (47) rather than 5 shorter camp courts.



Camp Court at Chichiri Prison in October 2019

The direct beneficiaries of our activities are arrested or detained persons in Malawi. However, the prison population as a whole also directly benefits from the projects, as a consequence of our activities is alleviation of overcrowding in prisons and police stations across Malawi. In turn, this benefits Malawian society as a whole as tax payers' money is freed up to be allocated to other public services and the bailed suspects are able to participate in community development activities. Ultimately by ensuring arrested persons have access to justice, the rule of law is strengthened and by strengthening the rule of law, we protect the rights of all people, advance inclusiveness, and limit the arbitrary exercise of power, which are the cornerstones of modern democracy.

Further beneficiaries include the dependents of those being held on remand. The majority of people arrested in the Southern Region of Malawi are men between the age of 18 – 30 years. Men are still the main income providers across Malawi, and there are limited employment opportunities for women from poor backgrounds. Pre-trial detention often has a significant, detrimental impact on the economic wellbeing on the dependent women and children, who may struggle to find another source of income or may have to drop out of education in order to find work.

GRANTEE SELECTION POLICY

MBP has so far only made grants to one organisation (CHREAA), who currently carry out our activities on the ground. The Trustees have established a non-exhaustive list of criteria for pre-grant selection. To be awarded a grant by MBP, the organisation should:

- Carry out work that falls clearly within the Malawi Bail Project’s aims, as outlined in the constitution;
- Be able to provide adequate accounting records for the past three years, or since inception;
- Have a proven track record of success in implementing community legal empowerment projects;
- Have adequate safeguarding policies in place;
- Be able to provide letters of reference; and
- Be registered as a NGO/charity in Malawi.

RESERVES POLICY

It is the policy of the Charity that unrestricted funds be maintained, wherever possible, at a level of at least £500. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue fund the Charity’s key basic activities while consideration is given to ways in which additional funds may be raised. At the year-end MBP held unrestricted funds of £1,460.

FUNDRAISING

MBP’s approach to fundraising is largely focused on Trusts and Foundations, does not use professional fundraisers or commercial participators, and has no third parties undertaking fundraising on its behalf. The charity’s principal source of funds for this financial year has been from:

- (i) Private donors (both one off and monthly donations).
- (ii) Fundraising for our runner at the London Marathon

PLANS FOR THE FUTURE

In 2021/2022 we will continue to seek to secure further funding, so that MBP can continue to fund CHREAA to maintain its key project activities, which include distributing bail education booklets, maintaining the toll-free paralegal advice line, supporting the Nkhokwe Arts Group and facilitating camp courts. We will aim to secure further longer-term grants to ensure the longevity of existing key project activities at CHREAA.

We will seek to secure funding by identifying suitable grant giving bodies (Trusts and Foundations), and submitting applications to suitable organisations. We will also continue to raise funds from private donations, for example through sponsorship in the 2021 Virgin London Marathon (where MBP will be

represented) and fundraising campaigns. Through these activities, and others, MBP will seek to raise its profile, in order to raise awareness about project activities and increase private donations.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees/directors

Full name: Charlotte Mackenzie

Position: Trustee/Founder & Project Director

Date: 28/01/2022

Signature:

A handwritten signature in cursive script, appearing to read 'Mackenzie', written in black ink on a white background.

Full name: Isobel Butler

Position: Trustee/Deputy Chair

Date: 28/01/2022

Signature:

A handwritten signature in cursive script, appearing to read 'I. Butler', written in black ink on a white background.

Treasurer's report

It is very encouraging to see an increase in donations of 90%, from just over £2,600 in the financial year ended 31 March 2020 to almost £5,000 during the year to 31 March 2021, in spite of a very challenging fundraising environment. Malawi Bail Project is grateful to the small, loyal group of faithful, committed regular donors, and to those people who donate generously, although less frequently.

The onslaught of the COVID-19 pandemic during the reporting year presented challenges to the fundraising environment in general, and to Malawi Bail Project in particular. In summary, these included:

- The cancellation of the London Marathon in 2020, and subsequent lost opportunity to generate sponsorship income. We are glad that the London Marathon was able to take place in October 2021. We are very grateful to Stephen Bush for his heroic efforts, completing the distance in four hours and 59 minutes. He managed to secure around £3,380 in sponsorship, which will be accounted for in the financial statements for the year ending 31 March 2022.
- Lockdowns in the United Kingdom for much of the financial year, together with restrictions on movements, group sizes and 'social distancing' measures. These prevented the charity from undertaking any more traditional fundraising activities, such as street collections or taking part in event requiring relatively close contact with other people.
- The charity was in the final stages of being awarded a grant of £50,000 under the Foreign, Commonwealth and Development Office's Small Charities Challenge Fund. However, as a result of cuts to the British Government's foreign aid budget because of the pandemic, this grant did not materialise.

Malawi Bail Project is delighted to have made payments totalling £5,520 to its local implementing partner in Malawi, Centre for Human Rights, Education, Advice and Assistance (CHREAA), using funds retained from the year ended 31 March 2020, and income generated during the financial year ended 31 March 2021.

In the period since 31 March 2021, the charity has identified a number of prospective grant making trusts and institutions. At the time of reporting, a number of grant applications are being written.



Michael Hynds, FCA CIA CMIIA MA

Treasurer, Malawi Bail Project

30 December 2021

Statement of trustee's responsibilities in respect of the trustee's annual report and accounts

Under charity law, the trustees are responsible for preparing the trustees' annual report and accounts for each financial year which show a true and fair view of the state of affairs of the charity and of the excess (or deficit) of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice requires that the trustees:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the recommendations of the SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- State whether the financial statements comply with the constitution, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the constitution and the rules of the charity, within the framework of charity law. The trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustee to ensure that, where any statements of accounts are prepared by the trustee under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision.

The trustees have general responsibility for taking such steps as are reasonably open to the trustees to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Signed on behalf of the trustees:



Charlotte Mackenzie

30 December 2021

Malawi Bail Project

Statement of Financial Activities for the year ending 31 March 2021

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2021	2021	2021	2020
		£	£	£	£
Income from:					
Donations	3	4,968	-	4,968	2,609
Total incoming resources		4,968	-	4,968	2,609
Expenditure on:					
Raising funds	4	-	-	-	396
Support costs	6	114		114	60
Charitable activities	5	5,520		5,520	2,020
Total expenditure		5,634	-	5,634	2,476
Net income / (expenditure)		(666)	-	(666)	132
Transfers between funds		-	-	-	-
Net movement in funds		(666)	-	(666)	133
Reconciliation of funds					
Total funds brought forward	11	2,126	-	2,126	1,993
Total funds carried forward		1,460	-	1,460	2,126

Balance sheet as at 31 March 2021

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		2021	2021	2021	2020
		£	£	£	£
Current assets					
Cash and cash equivalents	10	1,460	-	1,460	2,126
Total net assets / (liabilities)		1,460	-	1,460	2,126
The funds of the charity:					
Unrestricted income funds		1,460	-	1,460	2,126
Total charity funds		1,460	-	1,460	2,126

The notes at pages 16 to 20 form part of these financial statements signed on behalf of the charity by Charlotte Mackenzie, Director, Malawi Bail Project.



30 December 2021

Notes to the accounts

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at fair value. The accounts financial statements have been prepared in accordance with 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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about Malawi Bail Project's ability to continue as a going concern. The COVID-19 pandemic has had an impact on the charity's fundraising income. As a charity with few on-going commitments, this will impact charitable expenditures that can be made in the short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's financial statements. In future years, the key risk to Malawi Bail Project is a fall in income from donations.

(b) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as either a restricted fund or an endowment fund.

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Malawi Bail Project has not received restricted funds.

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. Malawi Bail Project has not received endowment funds.

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised because the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

(d) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities.

Expenditure is recognised when the following criteria are met:

- There is a present legal or constructive obligation resulting from a past event;
- It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement;
- The amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(e) Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. Such typically include costs of administration, bank charges and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 6.

(f) Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities.

(g) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in note 6.

(h) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in instant access current accounts.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

2. Related party transactions

Two trustees (Ms Charlotte Mackenzie and Mr Humphrey Butler) of the board of Malawi Bail Project and certain family members and entities connected to family members of Ms Mackenzie made financial donations to the charity during the year. These donations amounted to £2,360 (before recovery of Gift Aid, where applicable). These donations are on the same terms and conditions as all other donations.

None of the members of the Malawi Bail Project board or parties related to them received any benefit from the charity in payment or kind. Board members received no honoraria or emoluments in the year and expenses paid to them are disclosed in note 7.

Income from donations

Donations from individuals are gifts from members of the public.

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
Income from:				
Donations from individuals	4,968	-	4,968	2,609
Total	4,968	-	4,968	2,609

3. Analysis of expenditure on raising funds

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
Expenditure on raising funds				
Registration fee for London Marathon	-	-	-	396
Total	-	-	-	396

The London Marathon did not take place in 2020 because of the COVID-19 pandemic. However, it took place in 2021, and the registration fee was carried forward until such that one individual could be sponsored to participate in the London Marathon, which took place in October 2021. Donations and sponsorship generated as a result of that event will be accounted for in the financial year ending 31 March 2022.

4. Analysis of charitable expenditure

The charity did not undertake any direct charitable activities on its own account during the year. All of the charitable expenditure was in the form of two payments made to the charity's local implementing partner in Malawi, Centre for Human Rights, Education, Advice and Assistance (CHREAA).

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
Charitable activities:				
Payments made to CHREAA	5,520	-	5,520	2,000
Total	5,520	-	5,520	2,000

5. Allocation and analysis of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity.

The bases of allocation used are as follows:

Direct allocation: where a cost is wholly attributable to a particular activity. In the financial year 31 March 2021, the charity incurred foreign payment charges of £45 (2020: £20) when transferring funds directly to its implementing partner, CHREAA, in Malawi. This cost is therefore included in the cost of charitable activities.

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
Support costs:				
Bank charges	114	-	114	60
Total	114	-	114	60

6. Trustee remuneration, benefits and expenses

Members of Malawi Bail Project board give their time freely and receive no remuneration for the work that they undertake in relation to Malawi Bail Project. However, they can claim expenses to reimburse them for costs that they incur in fulfilling their duties relating to Malawi Bail Project – these include travelling specifically for board meetings and charity specific training events.

No expenses were incurred by trustees in fulfilment of charity business (2020: £nil).

7. Analysis of staff costs and remuneration of key management personnel

Malawi Bail Project did not have any employees during the financial year (2020: nil).

8. Independent examiner's remuneration

The independent examiner provides independent examination services in connection with the charity's annual financial statements on a pro bono basis (2020: £nil).

9. Analysis of cash and cash equivalents

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
Cash and cash equivalents				
Cash at bank	1,460	-	1,460	2,126
Total	1,460	-	1,460	2,126

The funds are held in a non-interest-earning current account maintained in the United Kingdom with CAF Bank. No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the United Kingdom. All of the amounts held are available to spend on charitable activities.

10. Analysis of unrestricted funds movements

	Funds brought forward on 1 April	Income	Expenditure	Transfers	Gains and losses	Fund balance carried forward at 31 March
	£	£	£	£	£	£
2021						
General fund	2,126	4,968	(5,634)	-	-	1,460
2020						
General fund	1,993	2,609	(2,476)	-	-	2,126