



MALAWI
BAIL PROJECT
ACCESS TO JUSTICE



Malawi Bail Project Annual Report

Report and financial statements
For the year ended 31 March 2021

CONTENTS

Reference and Administrative Information.....	3
A Note from our Founder.....	4
Structure, Governance and Management.....	5-6
Risk Management.....	7
Objectives and Activities for the Public Benefit.....	8-9
A Review of our Achievements and Performance.....	10
Fundraising.....	11
Plans for the Future.....	12
Declaration.....	12
Treasurers Report	13
Statement of Financial Activities for the year ending 31 March 2021.....	15
Notes to the accounts	16-20

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

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E-mail

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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 dark ink, appearing to read 'Mackenzie', written in a cursive style.

Full name: Isobel Butler

Position: Trustee/Deputy Chair

Date: 28/01/2022

Signature:

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

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:

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

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