



**MALAWI  
BAIL PROJECT**  
ACCESS TO JUSTICE

# Malawi Bail Project Annual Report

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

## **CONTENTS**

Reference and Administrative Information.....	2
A Note from our Founder.....	3
Structure, Governance and Management.....	4
Risk Management.....	5
Objectives and Activities for the Public Benefit.....	6
A Review of our Achievements and Performance.....	8
Fundraising.....	10
Plans for the Future.....	11
Declaration.....	11
Treasurers Report .....	12
Statement of Financial Activities for the year ending 31 March 2023.....	14
Notes to the accounts .....	15-19

## 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](http://www.malawibailproject.com)

### E-mail

[malawibailproject@gmail.com](mailto: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 5<sup>th</sup> 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 31<sup>st</sup> 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 7<sup>th</sup> 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



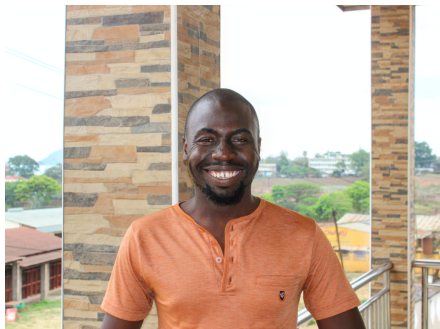
Siphiwe has been with CHREAA since its inception in 2006 and was one of the founding paralegals. He has been the Project Supervisor for the Bail Project since we started in 2012.

### 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:

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

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

### Balance sheet as at 31 March 2023

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

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
	£	£	£	£
<b>Income from:</b>				
Donations from individuals	4,772	-	4,772	7,115
Grants	3,000	-	3,000	-
<b>Total</b>	<b>7,772</b>	<b>-</b>	<b>7,772</b>	<b>7,115</b>

## 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
	£	£	£	£
<b>Charitable activities:</b>				
Payments made to CHREAA	7,515	-	7,515	5,303
<b>Total</b>	<b>7,515</b>	<b>-</b>	<b>7,515</b>	<b>5,303</b>

## 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
	£	£	£	£
<b>Support costs:</b>				
Bank charges	72	-	72	102
<b>Total</b>	<b>72</b>	<b>-</b>	<b>72</b>	<b>102</b>

## 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
	£	£	£	£	£	£
<b>2023</b>						
General fund	<b>3,170</b>	<b>7,776</b>	<b>(7,587)</b>	-	-	<b>3,359</b>
<b>2022</b>						
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
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
<b>Cash and cash equivalents</b>				
Cash at bank	3,359	-	3,359	3,170
<b>Total</b>	<b>3,359</b>	<b>-</b>	<b>3,359</b>	<b>3,170</b>

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.