

# CHANGING STARS, MALAWI

England & Wales · Charity number 1183883

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-06-13

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

## Contact

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**Address** 28 Broomfield  
Leeds  
LS16 6AF

**Phone** 01132577868

**Email** [admin@changingstars.co.uk](mailto:admin@changingstars.co.uk)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS TO FACILITATE THE ADVANCEMENT OF EDUCATION OF CHILDREN IN MALAWI. THIS WILL BE DONE BY ENGAGING WITH LOCAL COMMUNITIES IN MALAWI, FACILITATING SPONSORSHIP OF SCHOOL FEES AND BY PROVIDING AND FACILITATING TRAINING OF TEACHERS, CLASS ROOM ASSISTANTS AND WELFARE ORGANISATIONS AS WELL AS PROVIDING EDUCATION, RESOURCES AND SUPPLIES.

**Activities:** The Charity of Changing Stars, Malawi exists to facilitate the advancement of education of children in Malawi. By engaging with local communities in Malawi, facilitating sponsorship of nursery and school fees and by providing and facilitating training of teachers/assistants and welfare organisations as well as providing education, resources and supplies.

## Classification

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- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Malawi

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£150,483	£99,564	-	-
2023-08-31	£130,250	£83,562	-	-
2022-08-31	£67,506	£84,213	-	-
2021-08-31	£61,163	£37,884	-	-
2020-08-31	£36,811	£34,956	-	-

## Trustees

Name	Role	Appointed
<b>Lesley Anne Dawson</b>	Chair	2019-06-13
ALLAN DAWSON		2019-06-13
Charles Allan Dawson		2019-06-13
Joseph Edward Dawson		2019-06-13
Kristin Ransome		2023-01-01
Matthew William Dawson		2019-06-13
NICOLA STANWORTH		2019-06-13
Nicola Julie Frampton		2019-06-13
Victoria Mayer		2023-01-01
Zach Louw		2023-01-01

**CHANGING STARS, MALAWI**

England & Wales - Charity number 1183883

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended  
31 August 2024  
for  
Changing Stars, Malawi**

Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

**Contents of the Financial Statements  
for the Year Ended 31 August 2024**

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## **Changing Stars, Malawi**

### **Report of the Trustees for the Year Ended 31 August 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Main objectives and activities**

The Charity of Changing Stars, Malawi exists to facilitate the advancement of education of children in Malawi. This is done by engaging with local communities in Malawi, facilitating sponsorship of school fees and by providing and facilitating training of teachers, class room assistants and welfare organisations as well as providing education, resources and supplies.

The Trustees meet as necessary to review the Charity's finances.

The Trustees confirm that they 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.

#### **ACHIEVEMENT AND PERFORMANCE**

Changing Stars, Malawi continued to impact the community in Cape Maclear in the year ended 31 August 2024.

The official opening of the Community Hub took place in June 2024 after considerable work was carried out to get the building ready. The Hub now hosts many clubs and groups, including: the young mothers group, homework help class, an art class for children and adults, craft classes, reading English classes, a social interaction group for older members of the community, and open library sessions. There are currently over 500 children accessing the building and around 100 adults.

The two nurseries the Charity supports continue to thrive and are in fact over subscribed, but the children who attend are doing well and starting school properly prepared for learning.

The Charity's school sponsorship programme continues and we also have 5 students who are at University.

#### **FINANCIAL REVIEW**

The Charity received donations of £149,468 in the year (2023: £129,982) and investment income of £1,015 (2023: £269). Expenditure was £99,564 in the year (2023: £83,563), which left surplus funds carried forward of £106,034 as at 31 August 2024 (2023: £55,115).

#### **FUTURE PLANS**

Changing Stars, Malawi continues to support the community by meeting with Chiefs and representatives of the community to assess what they feel is needed. They have asked for a school to be built, so in 2025 that is the intention of the Charity, along with starting our own vocational programme at the Hub. The formal process of becoming a registered non-governmental organisation in Malawi was started after the year end.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is controlled by its governing document, being the constitution for a charitable unincorporated organisation, as defined by the Charitable Incorporated Organisations Regulations 2012.. The CIO is registered as a charity with the Charity Commission (registered number 1183883) and is approved by the Inland Revenue Charity Division. The Charity qualifies for exemption from taxation under section 505 ICTA 1988.

Changing Stars, Malawi

**Report of the Trustees  
for the Year Ended 31 August 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

Apart from the first charity trustees, every 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 charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1183883

**Principal address**

28 Broomfield  
Leeds  
LS16 6AF

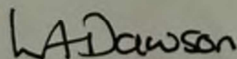
**Trustees**

L A Dawson  
J E Dawson  
C A Dawson  
M W Dawson  
A Dawson  
N Stanworth  
N J Frampton

**Independent Examiner**

Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

Approved by order of the board of trustees on 12 June 2025 and signed on its behalf by:



L A Dawson - Trustee

**Independent Examiner's Report to the Trustees of  
Changing Stars, Malawi**

**Independent examiner's report to the trustees of Changing Stars, Malawi**

I report to the charity trustees on my examination of the accounts of Changing Stars, Malawi (the Trust) for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ben Maughan BSc FCCA

Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

12 June 2025

## Changing Stars, Malawi

### Statement of Financial Activities for the Year Ended 31 August 2024

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		149,468	129,982
Investment income	2	1,015	269
<b>Total</b>		<u>150,483</u>	<u>130,251</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities costs		66,653	38,679
Support costs		32,911	44,884
<b>Total</b>		<u>99,564</u>	<u>83,563</u>
<b>NET INCOME</b>		50,919	46,688
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		55,115	8,427
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>106,034</u></u>	<u><u>55,115</u></u>

The notes form part of these financial statements

Changing Stars, Malawi

Statement of Financial Position  
31 August 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		106,034	55,115
<b>NET CURRENT ASSETS</b>		<u>106,034</u>	<u>55,115</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		106,034	55,115
<b>NET ASSETS</b>		<u>106,034</u>	<u>55,115</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>106,034</u>	<u>55,115</u>
<b>TOTAL FUNDS</b>		<u>106,034</u>	<u>55,115</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 June 2025 and were signed on its behalf by:

L A Dawson

L A Dawson - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 August 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has received it.

**Expenditure**

Liabilities are recognised as expenditure as soon as they are paid. Expenditure is accounted for on a receipts and payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**2. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	1,015	269
	<u>1,015</u>	<u>269</u>

**3. SUPPORT COSTS**

	Management	Finance	Governance costs	Totals
	£	£	£	£
Support costs	30,426	157	2,328	32,911
	<u>30,426</u>	<u>157</u>	<u>2,328</u>	<u>32,911</u>

All support costs are funded by way of additional donations received from the various Children's Corner businesses, which are all related party undertakings of the Charity.

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

4. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

There were no trustees' expenses paid, other than in relation to the performance of charitable activities on behalf of the charity, for the year ended 31 August 2024 nor for the period ended 31 August 2023.

5. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	55,115	50,919	106,034
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>55,115</u>	<u>50,919</u>	<u>106,034</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	150,483	(99,564)	50,919
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>150,483</u>	<u>(99,564)</u>	<u>50,919</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	8,427	46,688	55,115
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>8,427</u>	<u>46,688</u>	<u>55,115</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,251	(83,563)	46,688
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>130,251</u>	<u>(83,563)</u>	<u>46,688</u>

**Changing Stars, Malawi**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024**

**6. RELATED PARTY DISCLOSURES**

The charity has taken advantage of the option not to disclose related party transactions.

**CHANGING STARS, MALAWI**

England & Wales - Charity number 1183883

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended  
31 August 2023  
for  
Changing Stars, Malawi**

Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

**Contents of the Financial Statements  
for the Year Ended 31 August 2023**

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## **Changing Stars, Malawi**

### **Report of the Trustees for the Year Ended 31 August 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Main objectives and activities**

The Charity of Changing Stars, Malawi exists to facilitate the advancement of education of children in Malawi. This is done by engaging with local communities in Malawi, facilitating sponsorship of school fees and by providing and facilitating training of teachers, class room assistants and welfare organisations as well as providing education, resources and supplies.

The Trustees meet as necessary to review the Charity's finances.

The Trustees confirm that they 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.

#### **ACHIEVEMENT AND PERFORMANCE**

The Charity had the following successes and achievements in the year :

1. Continued to support two pre-school nurseries in Thyolo and Cape Maclear, for approximately 130 children aged 3 and 4 years, each day during term time.
2. Continued with our School Scholarship programme and have paid for 218 children in primary school, 25 children in secondary school and 2 students at university.
3. Provided educational teacher training to both nursery and primary school teachers.
4. Supported the local clinic with donations of medical supplies and commenced work towards building a Community Hub, to be opened in the following year.

The Charity really is having a long lasting impact on the well-being and education of some of the most vulnerable and poor children in Malawi.

#### **FINANCIAL REVIEW**

The Charity received donations of £129,981 in the year (2022: £67,506) and investment income of £269 (2022: £nil). Expenditure was £83,562 in the year (2022: £84,213), which left surplus funds carried forward of £55,115 as at 31 August 2023 (2022: £8,427).

#### **FUTURE PLANS**

The Charity's future plans are to continue to work with the community for what they need and request. This includes continuing support for the Charity's sponsored children with school fees and uniforms and the completion of a learning community centre and library for Cape Maclear for additional lessons to be provided for children and adult literacy classes for the young women who fell pregnant and missed their education.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is controlled by its governing document, being the constitution for a charitable unincorporated organisation, as defined by the Charitable Incorporated Organisations Regulations 2012.. The CIO is registered as a charity with the Charity Commission (registered number 1183883) and is approved by the Inland Revenue Charity Division. The Charity qualifies for exemption from taxation under section 505 ICTA 1988.

Changing Stars, Malawi

**Report of the Trustees  
for the Year Ended 31 August 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

Apart from the first charity trustees, every 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 charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1183883

**Principal address**

28 Broomfield  
Leeds  
LS16 6AF

**Trustees**

L A Dawson  
J E Dawson  
C A Dawson  
M W Dawson  
A Dawson  
N Stanworth  
N J Frampton

**Independent Examiner**

Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

Approved by order of the board of trustees on 28 June 2024 and signed on its behalf by:

*L A Dawson*

L A Dawson - Trustee

## **Independent Examiner's Report to the Trustees of Changing Stars, Malawi**

### **Independent examiner's report to the trustees of Changing Stars, Malawi**

I report to the charity trustees on my examination of the accounts of Changing Stars, Malawi (the Trust) for the year ended 31 August 2023.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ben Maughan BSc FCCA

Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

28 June 2024

## Changing Stars, Malawi

### Statement of Financial Activities for the Year Ended 31 August 2023

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		129,981	67,506
Investment income	2	269	-
<b>Total</b>		<u>130,250</u>	<u>67,506</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	44,884	42,622
<b>Charitable activities</b>			
Charitable activities costs		38,678	41,591
<b>Total</b>		<u>83,562</u>	<u>84,213</u>
<b>NET INCOME/(EXPENDITURE)</b>		46,688	(16,707)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		8,427	25,134
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>55,115</u></u>	<u><u>8,427</u></u>

The notes form part of these financial statements

Changing Stars, Malawi

Statement of Financial Position  
31 August 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		55,115	8,427
<b>NET CURRENT ASSETS</b>		<u>55,115</u>	<u>8,427</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		55,115	8,427
<b>NET ASSETS</b>		<u>55,115</u>	<u>8,427</u>
<b>FUNDS</b>	5		
Unrestricted funds		55,115	8,427
<b>TOTAL FUNDS</b>		<u>55,115</u>	<u>8,427</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2024 and were signed on its behalf by:

LADawson

L A Dawson - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 August 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has received it.

**Expenditure**

Liabilities are recognised as expenditure as soon as they are paid. Expenditure is accounted for on a receipts and payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**2. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	269	-
	<u>269</u>	<u>-</u>

**3. RAISING FUNDS**

**Investment management costs**

	2023	2022
	£	£
Support costs	44,884	42,622
	<u>44,884</u>	<u>42,622</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid, other than in relation to the performance of charitable activities on behalf of the charity, for the year ended 31 August 2023 nor for the period ended 31 August 2022.

Changing Stars, Malawi

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

5. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	8,427	46,688	55,115
<b>TOTAL FUNDS</b>	<u>8,427</u>	<u>46,688</u>	<u>55,115</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,250	(83,562)	46,688
<b>TOTAL FUNDS</b>	<u>130,250</u>	<u>(83,562)</u>	<u>46,688</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	25,134	(16,707)	8,427
<b>TOTAL FUNDS</b>	<u>25,134</u>	<u>(16,707)</u>	<u>8,427</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,506	(84,213)	(16,707)
<b>TOTAL FUNDS</b>	<u>67,506</u>	<u>(84,213)</u>	<u>(16,707)</u>

**6. RELATED PARTY DISCLOSURES**

The charity has taken advantage of the option not to disclose related party transactions.

**CHANGING STARS, MALAWI**

England & Wales - Charity number 1183883

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended  
31 August 2022  
for  
Changing Stars, Malawi**

Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

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for the Year Ended 31 August 2022**

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## **Changing Stars, Malawi**

### **Report of the Trustees for the Year Ended 31 August 2022**

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Main objectives and activities**

The Charity of Changing Stars, Malawi exists to facilitate the advancement of education of children in Malawi. This is done by engaging with local communities in Malawi, facilitating sponsorship of school fees and by providing and facilitating training of teachers, class room assistants and welfare organisations as well as providing education, resources and supplies.

The Trustees meet as necessary to review the Charity's finances.

The Trustees confirm that they 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.

#### **ACHIEVEMENT AND PERFORMANCE**

The Charity had the following successes and achievements in the year :

1. Funding of school and nursery fees and uniforms for the academic year for 240 children.
2. The completion of three additional classrooms and a sports field for Chitsanzo school in Cape Maclear.
3. A bore hole to provide fresh clean running water for Chitsanzo school and its pupils.
4. The refurbishment of Thyolo nursery and provision of resources for pre-school education including phonics.
5. Training of teachers from Thyolo and Mango Tree nursery plus Chitsanzo school in phonics, positive behaviour management and reflective practice.
6. Updated Beit Cure hospital library (originally set up by the Charity in 2020).
7. Provision of clinical donations to Billy Riordan Clinic.
8. Provided sanitary wear to the Charity's sponsored teenage girls so they can attend school all year round.

#### **FINANCIAL REVIEW**

The Charity received donations of £67,506 in the year and expenditure was £84,213, leaving surplus funds carried forward of £8,427 as at 31 August 2022.

#### **FUTURE PLANS**

The Charity's future plans are to continue to work with the community for what they need and request. This includes first aid training, provision of a defib for local clinic, following several drownings of young children (the Charity's sponsored children), continuing support for the Charity's sponsored children with school fees and uniforms, the provision of a learning community centre and library for Cape Maclear for additional lessons to be provided for children and adult literacy classes for the young women who fell pregnant and missed their education.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is controlled by its governing document, being the constitution for a charitable unincorporated organisation, as defined by the Charitable Incorporated Organisations Regulations 2012.. The CIO is registered as a charity with the Charity Commission (registered number 1183883) and is approved by the Inland Revenue Charity Division. The Charity qualifies for exemption from taxation under section 505 ICTA 1988.

**Changing Stars, Malawi**

**Report of the Trustees  
for the Year Ended 31 August 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

Apart from the first charity trustees, every 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 charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1183883

**Principal address**

28 Broomfield  
Leeds  
LS16 6AF

**Trustees**

L A Dawson  
J E Dawson  
C A Dawson  
M W Dawson  
A Dawson  
N Stanworth  
N J Frampton

**Independent Examiner**

Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

Approved by order of the board of trustees on 29 June 2023 and signed on its behalf by:

*L A Dawson*

L A Dawson - Trustee

**Independent Examiner's Report to the Trustees of  
Changing Stars, Malawi**

**Independent examiner's report to the trustees of Changing Stars, Malawi**

I report to the charity trustees on my examination of the accounts of Changing Stars, Malawi (the Trust) for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ben Maughan BSc FCCA

Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

29 June 2023

**Changing Stars, Malawi**

**Statement of Financial Activities  
for the Year Ended 31 August 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>67,506</u>	<u>61,163</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	42,622	3,695
<b>Charitable activities</b>			
Charitable activities costs		<u>41,591</u>	<u>34,189</u>
<b>Total</b>		<u>84,213</u>	<u>37,884</u>
<b>NET INCOME/(EXPENDITURE)</b>		(16,707)	23,279
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		25,134	1,855
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>8,427</u></u>	<u><u>25,134</u></u>

The notes form part of these financial statements

Changing Stars, Malawi

Statement of Financial Position  
31 August 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		8,427	26,466
<b>CREDITORS</b>			
Amounts falling due within one year	4	-	(1,332)
<b>NET CURRENT ASSETS</b>		<u>8,427</u>	<u>25,134</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		8,427	25,134
<b>NET ASSETS</b>		<u>8,427</u>	<u>25,134</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>8,427</u>	<u>25,134</u>
<b>TOTAL FUNDS</b>		<u>8,427</u>	<u>25,134</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 June 2023 and were signed on its behalf by:

*L A Dawson*

L A Dawson - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 August 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has received it.

**Expenditure**

Liabilities are recognised as expenditure as soon as they are paid. Expenditure is accounted for on a receipts and payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**2. RAISING FUNDS**

**Investment management costs**

	2022	2021
	£	£
Support costs	42,622	3,695

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid, other than in relation to the performance of charitable activities on behalf of the charity, for the year ended 31 August 2022 nor for the period ended 31 August 2021.

Changing Stars, Malawi

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	-	1,332
	<u>          </u>	<u>          </u>

5. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	25,134	(16,707)	8,427
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>25,134</u>	<u>(16,707)</u>	<u>8,427</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,506	(84,213)	(16,707)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>67,506</u>	<u>(84,213)</u>	<u>(16,707)</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	1,855	23,279	25,134
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1,855</u>	<u>23,279</u>	<u>25,134</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	61,163	(37,884)	23,279
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>61,163</u>	<u>(37,884)</u>	<u>23,279</u>

**6. RELATED PARTY DISCLOSURES**

The charity has taken advantage of the option not to disclose related party transactions.

**CHANGING STARS, MALAWI**

England & Wales - Charity number 1183883

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended  
31 August 2021  
for  
Changing Stars, Malawi**

Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

**Changing Stars, Malawi**

**Contents of the Financial Statements  
for the Year Ended 31 August 2021**

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## **Changing Stars, Malawi**

### **Report of the Trustees for the Year Ended 31 August 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Main objectives and activities**

The Charity of Changing Stars, Malawi exists to facilitate the advancement of education of children in Malawi. This is done by engaging with local communities in Malawi, facilitating sponsorship of school fees and by providing and facilitating training of teachers, class room assistants and welfare organisations as well as providing education, resources and supplies.

The Trustees meet as necessary to review the Charity's finances.

The Trustees confirm that they 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.

#### **ACHIEVEMENT AND PERFORMANCE**

The year has been another successful period for the Charity, building on the success of the previous period with donations increasing significantly as further lines of fundraising were established.

As well as continuing with the work started in the previous period, the Charity commenced building work on 3 school classrooms. By the end of the year the first phase of the build was completed and the second phase was starting to progress.

Other significant areas of spend in the year were paying school fees for sponsored children as well as donating a large number of books and other learning materials to schools.

#### **FINANCIAL REVIEW**

The Charity received donations of £61,163 in the year and expenditure was £37,884, leaving surplus funds carried forward of £25,134 as at 31 August 2021.

#### **FUTURE PLANS**

The Charity is continuing to build on the progress across all projects and will continue to do so for the benefit of the Cape Maclear community for the foreseeable future.

The Charity has continued with the classroom build beyond the year and plans to build further classrooms and a library in the future. There are also plans to continue paying school fees for sponsored of children in the community.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is controlled by its governing document, being the constitution for a charitable unincorporated organisation, as defined by the Charitable Incorporated Organisations Regulations 2012.. The CIO is registered as a charity with the Charity Commission (registered number 1183883) and is approved by the Inland Revenue Charity Division. The Charity qualifies for exemption from taxation under section 505 ICTA 1988.

##### **Recruitment and appointment of new trustees**

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

Apart from the first charity trustees, every 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 charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**Changing Stars, Malawi**

**Report of the Trustees  
for the Year Ended 31 August 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1183883

**Principal address**

28 Broomfield  
Leeds  
LS16 6AF

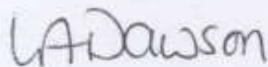
**Trustees**

L A Dawson  
J E Dawson  
C A Dawson  
M W Dawson  
A Dawson  
N Stanworth  
N J Frampton

**Independent Examiner**

Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

Approved by order of the board of trustees on 30 June 2022 and signed on its behalf by:



L A Dawson - Trustee

## **Independent Examiner's Report to the Trustees of Changing Stars, Malawi**

### **Independent examiner's report to the trustees of Changing Stars, Malawi**

I report to the charity trustees on my examination of the accounts of Changing Stars, Malawi (the Trust) for the year ended 31 August 2021.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ben Maughan BSc FCCA  
Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

30 June 2022

**Changing Stars, Malawi**

**Statement of Financial Activities  
for the Year Ended 31 August 2021**

		Year Ended 31.8.21 Unrestricted fund £	Period 13.6.19 to 31.8.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		61,163	36,811
<b>EXPENDITURE ON</b>			
Raising funds	2	3,695	2,725
<b>Charitable activities</b>			
Charitable activities costs		34,189	32,231
<b>Total</b>		<u>37,884</u>	<u>34,956</u>
<b>NET INCOME</b>		23,279	1,855
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>1,855</u>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>25,134</u></u>	<u><u>1,855</u></u>

The notes form part of these financial statements

Changing Stars, Malawi

Statement of Assets and Liabilities  
31 August 2021

		2021 Unrestricted fund £	2020 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Cash at bank and in hand		26,466	1,855
<b>CREDITORS</b>			
Amounts falling due within one year	4	(1,332)	-
<b>NET CURRENT ASSETS</b>		<u>25,134</u>	<u>1,855</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>25,134</u>	<u>1,855</u>
<b>NET ASSETS</b>		<u>25,134</u>	<u>1,855</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>25,134</u>	<u>1,855</u>
<b>TOTAL FUNDS</b>		<u>25,134</u>	<u>1,855</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2022 and were signed on its behalf by:

L A Dawson

L A Dawson - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 August 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has received it.

**Expenditure**

Liabilities are recognised as expenditure as soon as they are paid. Expenditure is accounted for on a receipts and payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**2. RAISING FUNDS**

**Investment management costs**

	Year Ended 31.8.21 £	Period 13.6.19 to 31.8.20 £
Support costs	<u>3,695</u>	<u>2,725</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the period ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid, other than in relation to the performance of charitable activities on behalf of the charity, for the year ended 31 August 2021 nor for the period ended 31 August 2020.

Changing Stars, Malawi

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>1,332</u>	<u>-</u>

5. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	1,855	23,279	25,134
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1,855</u>	<u>23,279</u>	<u>25,134</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	61,163	(37,884)	23,279
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>61,163</u>	<u>(37,884)</u>	<u>23,279</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>		
General fund	1,855	1,855
	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1,855</u>	<u>1,855</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,811	(34,956)	1,855
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>36,811</u>	<u>(34,956)</u>	<u>1,855</u>

**Changing Stars, Malawi**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**6. RELATED PARTY DISCLOSURES**

The charity has taken advantage of the option not to disclose related party transactions.

**CHANGING STARS, MALAWI**

England & Wales - Charity number 1183883

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Period  
13 June 2019 to 31 August 2020  
for  
Changing Stars, Malawi**

Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

## Changing Stars, Malawi

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## **Changing Stars, Malawi**

### **Report of the Trustees for the Period 13 June 2019 to 31 August 2020**

The trustees present their report with the financial statements of the charity for the period 13 June 2019 to 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Main objectives and activities**

The Charity of Changing Stars, Malawi exists to facilitate the advancement of education of children in Malawi. This is done by engaging with local communities in Malawi, facilitating sponsorship of school fees and by providing and facilitating training of teachers, class room assistants and welfare organisations as well as providing education, resources and supplies.

The Trustees meet as necessary to review the Charity's finances.

The Trustees confirm that they 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.

#### **ACHIEVEMENT AND PERFORMANCE**

This period has been highly successful for the charity. Starting with a trip for two experienced nursery employees from Children's Corner Childcare LLP, who supported and trained staff at Mango Tree Nursery School for two weeks, as volunteers. The two volunteers trained staff in areas such as lesson planning, phonics, child observations, child progression and new resource ideas such as Numicon in mathematics. This training was for the Mango Tree Nursery and the partner nursery from Thyolo where the staff came to the lake for two weeks to learn from the experienced volunteers. Following on from this trip for Children's Corner Childcare LLP employees, another volunteer was hosted from Stanton Harcourt Primary school to bring more new teaching ideas to Mango Tree Nursery.

Following on from this the Charity made progress at Chitsanzo Private Primary school. Before the Charity's input they had 4 complete classrooms with a headteachers office and small storage room. They had a half-built classroom block of 3 classrooms for which the Charity provided the funds for building a roof and plaster inside to complete the building. This also included painting and building of the chalkboards in each classroom. This work was done through local contractors to share the work out fairly and give as many job opportunities as possible. Alongside the building work at Chitsanzo Private Primary school, the Charity made a large contribution of school curriculum books for students (ranging from £3.50 to £5.50) and teacher guides (ranging from £12 to £16). This has aided the teachers and pupils significantly and the school has seen an increase in their end of year results following on from this. Over £1,000 was spent on books.

The Charity's sponsorship program has continued to grow. The Charity sponsors children at 1 primary school (Chitsanzo Primary School) and 3 secondary schools (Lisumbwe, Mangochi CDSS and Cape Maclear CDSS) all of which are within an hour of Cape Maclear which is the main focus of the work of the Charity. Every sponsored child receives payment for their tuition fees which are paid direct to the school, a new uniform personally fitted to them and made by a local tailor and a 50kg bag of maize for their family (the equivalent of a month's food for a family of 4 or 5). This work and business was shared amongst many tailors, shops, and transporters to evenly distribute the trade as much as possible. For all the children that are sponsored the Charity check their attendance and get termly reports to monitor their progress and ensure the children are gaining the best they can from the sponsorship.

## **Changing Stars, Malawi**

### **Report of the Trustees for the Period 13 June 2019 to 31 August 2020**

#### **ACHIEVEMENT AND PERFORMANCE - continued**

Alongside the building work and sponsorship programs, the Charity has helped individuals in crisis. For example, one child, who the Charity sponsors, had lost both her parents and her grandma had fallen ill meaning she could not attend school. The Charity replaced the roof on her house and continues to provide the family with maize to keep her able to attend school. The Charity also dealt with several individual safeguarding and child protection issues through the group that it has set up. This group (Cape Maclear Child Protection Group) has members from every village to protect the whole community and has been trained by Malawian Social Welfare who CSM paid to come and train the members.

The Charity has also provided maize for Village Agogos who were starving and needed blankets to keep warm. The Charity provided a toilet block for another nursery, Morning Stars, in the next village, as theirs had been destroyed by a monsoon. The Charity has supplied educational resources for this nursery too and treats for the children.

#### **FINANCIAL REVIEW**

The Charity received donations of £36,811 in the period and expenditure was £34,956, leaving surplus funds of £1,855 as at 31 August 2020.

#### **FUTURE PLANS**

The Charity is continuing to build on this progress across all its projects and will continue to do so for the benefit of the Cape Maclear community. Everything the Charity does is done in cooperation with local members and chiefs to ensure that it is working alongside the community and not just running a project before disappearing back to the UK. The Charity receives daily messages from its key people in Cape Maclear to monitor the progress and respond quickly to any emergencies that arise.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is controlled by its governing document, being the constitution for a charitable unincorporated organisation, as defined by the Charitable Incorporated Organisations Regulations 2012.. The CIO is registered as a charity with the Charity Commission (registered number 1183883) and is approved by the Inland Revenue Charity Division. The Charity qualifies for exemption from taxation under section 505 ICTA 1988.

##### **Recruitment and appointment of new trustees**

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

Apart from the first charity trustees, every 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 charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**Changing Stars, Malawi**

**Report of the Trustees  
for the Period 13 June 2019 to 31 August 2020**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1183883

**Principal address**  
28 Broomfield  
Leeds  
LS16 6AF

**Trustees**  
L A Dawson (appointed 13.6.19)  
J E Dawson (appointed 13.6.19)  
C A Dawson (appointed 13.6.19)  
M W Dawson (appointed 13.6.19)  
A Dawson (appointed 13.6.19)  
N Stanworth (appointed 13.6.19)  
N J Frampton (appointed 13.6.19)

**Independent Examiner**  
Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

Approved by order of the board of trustees on 30 June 2021 and signed on its behalf by:

*L A Dawson*

L A Dawson - Trustee

**Independent Examiner's Report to the Trustees of  
Changing Stars, Malawi**

**Independent examiner's report to the trustees of Changing Stars, Malawi**

I report to the charity trustees on my examination of the accounts of Changing Stars, Malawi (the Trust) for the period 13 June 2019 to 31 August 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jill Wright BA FCA  
Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB

30 June 2021

**Changing Stars, Malawi**

**Statement of Financial Activities  
for the Period 13 June 2019 to 31 August 2020**

	Notes	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		36,811
<b>EXPENDITURE ON</b>		
Raising funds	2	2,725
<b>Charitable activities</b>		
Charitable activities costs		32,231
<b>Total</b>		<u>34,956</u>
<b>NET INCOME</b>		<u>1,855</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,855</u></u>

The notes form part of these financial statements

Changing Stars, Malawi

Statement of Assets and Liabilities  
31 August 2020

	Notes	Unrestricted fund £
<b>CURRENT ASSETS</b>		
Cash at bank		1,855
		<hr/>
<b>NET CURRENT ASSETS</b>		<u>1,855</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,855
		<hr/>
<b>NET ASSETS</b>		<u>1,855</u>
<b>FUNDS</b>	4	
Unrestricted funds		<u>1,855</u>
<b>TOTAL FUNDS</b>		<u>1,855</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2021 and were signed on its behalf by:

*L.A. Dawson*

L. A Dawson - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Period 13 June 2019 to 31 August 2020

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has received it.

**Expenditure**

Liabilities are recognised as expenditure as soon as they are paid. Expenditure is accounted for on a receipts and payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. RAISING FUNDS

**Investment management costs**

Support costs

£  
2,725

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid, other than in relation to the performance of charitable activities on behalf of the charity, for the period ended 31 August 2020.

4. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>		
General fund	1,855	1,855
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,855</u>	<u>1,855</u>

**Changing Stars, Malawi**

**Notes to the Financial Statements - continued  
for the Period 13 June 2019 to 31 August 2020**

**4. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,811	(34,956)	1,855
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>36,811</u>	<u>(34,956)</u>	<u>1,855</u>

**5. RELATED PARTY DISCLOSURES**

The charity has taken advantage of the option not to disclose related party transactions.