

**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

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for the Period 13 June 2019 to 31 August 2020**

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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
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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 £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		36,811
EXPENDITURE ON		
Raising funds	2	2,725
Charitable activities		
Charitable activities costs		32,231
Total		<u>34,956</u>
NET INCOME		<u>1,855</u>
TOTAL FUNDS CARRIED FORWARD		<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 £
CURRENT ASSETS		
Cash at bank		1,855
		<hr/>
NET CURRENT ASSETS		1,855
		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,855
		<hr/>
NET ASSETS		1,855
		<hr/>
FUNDS		
Unrestricted funds	4	1,855
		<hr/>
TOTAL FUNDS		1,855
		<hr/>

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 £
Unrestricted funds		
General fund	1,855	1,855
	<hr/>	<hr/>
TOTAL FUNDS	<u>1,855</u>	<u>1,855</u>

**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 £
Unrestricted funds			
General fund	36,811	(34,956)	1,855
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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.