

Charity number: SC050781

THE SCOTLAND MALAWI PARTNERSHIP SCIO

Report of the Trustees

And

Unaudited Financial Statements

For the year ended 31 March 2024

The Scotland Malawi Partnerships SCIO, reports and financial statements Year ended 31 March 2024

Report of the Trustees for the year ended 31 March 2024

The Trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the SCIO constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and 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.

On 1st April 2021, The SCIO took over the assets, liabilities and operations of the previous Company Limited by Guarantee, which then ceased to operate. The company limited by guarantee is being wound up. The SCIO has operated in the same manner as the company limited by guarantee from that date.

Objectives and activities

The Scotland Malawi Partnership SCIO (SMP), per its constitution, exists to coordinate, represent and support the many civic links between Scotland and Malawi. It is the national umbrella network for Scottish organisations and individuals involved with Malawi. The membership is diverse, consisting of schools, colleges, universities, churches, hospitals, international development organisations, businesses, charities, community organisations and individuals.

Objectives

Our Vision:

To inspire and support Scottish society to work in solidarity with the people of Malawi in an informed, co-ordinated, and equitable way – ever mindful of the legacy of colonial rule - for the benefit of both nations.

The Scotland Malawi Partnership promotes a people-to-people model of development, rooted in the shared history between our two countries. It focuses on active relationships between people to foster a shared understanding of the development challenges facing Malawi and to support the formation of practical, sustainable solutions. It is through this friendship, trust and shared understanding that the people of Scotland and Malawi will be able to effect real and lasting change, both through their own activity and by influencing the policies and actions of governments, parliaments and national institutions. The model is predicated on mutuality of benefit, enabling both nations to overcome social challenges and meet the aspirations of the United Nations' Sustainable Development Goals.

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Our mission is to:

- Embrace a just approach to global development, promoting mutually beneficial civil society partnerships to help address the primary challenges facing Malawi.
- Develop the SMP as an inclusive national network, in which all feel welcome to contribute, including diaspora communities and under-represented groups.
- Encourage and support children and young people to play a full role in the partnership between our two nations so that they can deepen and expand it for the future.
- Develop practical and sustainable solutions that will have a positive impact on Malawi society, through our own activity and by influencing the policies and actions of governments and institutions.
- Support our members and Scottish civil society to gain a deeper understanding of Malawi's development priorities and policies and how they can work in support of these.
- Act as a forum for encouraging best practice through sharing information and reciprocal learning and the provision of relevant training.
- Better understand and constructively challenge the power imbalance which exists between our two nations, and advance our cultural, political and economic understanding.
- Work with our sister network in Malawi, the Malawi Scotland Partnership (MaSP) to optimise our collective impact
- Demonstrate the relevance of Scotland's civil society contribution to the attainment of the Government of Malawi's 'Vision 2063' and the UN Sustainable Development Goals.

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Partnership Principles:

Planning and implementing together
Appropriateness
Respect, trust and mutual understanding
Transparency and Accountability
No one left behind
Effectiveness
Reciprocity
Sustainability

Do no Harm:

Interconnectivity
Parity (equality):

Operational Activity:

Highly-rated events to connect, inform and share-learning

Committed to supporting, connecting and representing members, and valued as a knowledge hub, the SMP has offered events over the past year in a hybrid format. This has enabled face-to-face participation for members who prize interaction, as well as enabling greater accessibility. This has supported participation online from Malawi and of members located outside the central belt of Scotland. Many events were addressed by senior figures from Malawi.

1,103 people attended SMP activities with a further **1,026** participating in SMP-supported/partnered events. **90%** of respondents said that the events had helped **strengthen their Malawi links**. **96.5%** of survey respondents stated that the SMP has **“Increased knowledge of, participation in, and impact of Scotland's civic links with Malawi”**. **94%** of respondents said that the SMP has **“Maintained mutual understanding, coordination, effectiveness and impact as a result of SMP-hosted activities”**.

Illustrating the SMP's work in facilitating new collaboration and reducing duplication of effort, our May '23 Sports for Development meeting led to 3 organisations joining forces and our October event on Fisheries' management in Lake Malawi prompted an additional Scottish University to collaborate.

Public online interest in Scotland Malawi Partnership activity is at its **highest in recent years**, with over **28,500 newsletter opens**, more than **100,000 website page views**, **32,000 new website visitors** and some significant social media increases.

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Further Progress in SMP bilateral Activities:

- The SMP and our sister organisation the Malawi Scotland Partnership (MaSP) both responded swiftly when Tropical Cyclone Freddy struck, and continued to support in the aftermath with events and information on associated Food Insecurity which has impacted 4.2million Malawians.
- Our commitment to Diversity, Equity & Inclusivity included a lecture on Decolonisation by a leading member of the Malawian Diaspora in Scotland and two episodes of the People-to-People podcast. We recognised Black History Month by sharing members' nominations of 'forgotten heroines'. The SMP hosted Chichewa classes, taught jointly by a member of the Malawian Diaspora in Scotland and a Scot.
- Our support for SMP Members' partners' visas from Malawi to Scotland resulted in 16 Malawians gaining visas and to UKVI re-assessing and over-turning a previous visa refusal, uniting a mother and son.
- The SMP catalysed a fundraising appeal in Scotland and Malawi to enable a lynchpin staff member of MaSP to receive life-saving brain tumour surgery in India.
- Connecting political leadership with civic society, our 2023 AGM received a video message from Scotland's First Minister, a letter from Malawi's President and in-person participation from Scotland's (then) International Development Minister; Malawi's Deputy High Commissioner and Malawi's Minister for Tourism.
- We successfully continued to provide the secretariat to Holyrood's Malawi Cross-Party Group (CPG) and Westminster's All-Party Parliamentary Group (APPG).
- The SMP further strengthened its Safeguarding capacities, with additional experienced Safeguarding practitioners joining our HR & Safeguarding Committee.

Post Cyclone Freddy Disaster Mapping

Tropical Cyclone Freddy hit Malawi in March '23, with devastating impact to people and vital infrastructure. Enabling Malawi to conduct damage assessment, over 200 high resolution satellite images and expert analysis was provided to Malawi. The report, published in October '23 was written by Malawian PhD student Henry Kadzuwa, an expert in geo-spatial mapping, employed in Edinburgh by the SMP for this essential work. Henry had free access to mapping software designed by SMP Member, Prof Iain Woodhouse of the University of Edinburgh. This vital support from Scotland was only possible due to the SMP's network and the flexibility of the Scottish Government in allowing funding to be pivoted.

School Partnerships

Covid imposed great pressures upon young people and schools, both during the pandemic and with the urgent need to catch-up on schoolwork afterwards. At the start of 2022-23, the SMP team had 4 months without a Youth & Schools Officer but were joined by a very experienced Youth & Schools Officer in August '23, who has successfully:

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- Supported existing and fledgling partnership.
- Engaged a Young Engineers & Science Clubs Scotland project, sending climate science kits to Malawi (value £10,000) .
- Supported Edinburgh City Global Citizenship Project with 4 schools linking with Malawi.
- Engaged 3 dynamic young Malawian post-graduate students studying in Scotland to stimulate young Scots' Global Citizenship thinking in school visits.

Staffing

In December '23, following an open and competitive recruitment process, Stuart Brown was appointed CEO. Stuart had been the SMP's Deputy CEO for 4 years and was Interim CEO for an additional 10 months. Chad Morse was appointed Deputy CEO, having operated in an Interim capacity for over a year. There were no other changes to the permanent staff team.

An SMP intern on an industrial placement with the SMP from the University of Strathclyde, Reem Mohamed from Sudan mapped SMP members' work to SDGs. University of Glasgow Intern Peter Jiyajiya, a Malawian, has worked with us on producing a toolkit on a participatory approach to encourage those in Scotland working in Global Citizenship to include communities in the design, planning, implementation and monitoring, evaluation and learning of the work. We have also supported a University College London dissertation exploring to what extent Paternalism exists within today's Scotland-Malawi relationship.

Partnerships

In the past year, the SMP engaged in partnership activities with a range of organisations including:

Malawi Scotland Partnership (MaSP): We continued to work closely, with monthly joint staff meetings and often daily direct contact between colleagues.

Scottish Government: International Development Officials and the SMP have had constructive meetings online and face-to-face with 21 points of support for the Scottish Government's international development strategy and 7 opportunities for the SMP and/or its members to offer input, support and feedback to the Malawi Development Programme and the SG's work towards the SDGs. The SMP met with the (then) First Minister Humza Yousaf MSP & Cabinet Secretary for Net Zero Màiri McAllan MSP, participating in 2 Climate Conversation meetings hosted by the FM in August and November '23.

NHS Scotland Global Citizenship programme: We worked together on an SMP Health Forum in June 23, hearing from Dr Sara Davies on the Scottish Government's 10-Step Guide to making donations of medical equipment to low-and-middle-income countries and hosted Malawian scientists working on antimicrobial resistance, together with Malawi's Deputy Director of Research at the Ministry of Health, Dr Collins Mitambo.

Hydro Nation: We collaborated on a successful SMP WASH Forum in January '24, bringing together online and in-person, Government, Academics and Industry Practitioners.

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Government of Malawi

Representatives have often spoken at SMP events, especially from the Department of Disaster Management Affairs (DoDMA), regards climate emergency impacts, cholera outbreak and Food insecurity.

- We met in person in London and Edinburgh with HE The Malawi High Commissioner and twice in Scotland with the Deputy High Commissioner.
- Regular contact with Malawi's Honorary Consul in Scotland

Malawian Diaspora

- We held events led by or with key involvement of members of the Malawian Diaspora, including a lecture on Decolonising the Curriculum and a Further and Higher Education Forum hearing from dynamic Malawian post-grad students studying in Scotland.
- The SMP provided visa support for 16 applications, all of which were successful.

Scottish Government Global Renewables Centre (GRC): Collaborated with academics who help drive the SMP's Renewables Forum and provide policy coherence

Scotland's International Development Alliance: Participated in the Alliance's Annual Conference and Spring Conference and the Alliance participated in our AGM. We also have 2-way sharing of AV kit and knowhow.

Scottish Fair Trade Forum: Collaborated on a Buy Malawi Campaign in March'24. SMP also supported SFTF with promotion of their Dundee Campaigner event.

Young Engineers and Science Clubs Scotland (YESC) & Edinburgh City Global Citizenship Project & Scotdec – mentioned above in relation to Youth & Schools' work

David Livingstone Centre: SMP Staff visited the centre in the capacity of Secretariat to Westminster's Malawi All-Party Parliamentary Group in February '24, together with delegates from Malawi and Zambia of the **Westminster Foundation for Democracy**.

Diversity, Inclusivity and Equality:

We seek to ensure that our events and engagements are open to a diverse range of participants and that we are accessible, welcoming and transparent in all we do. We ensure that our events are publicly advertised and are accessible to as many as possible both in Scotland and Malawi. **35.5% of SMP event participants who gave their nationality are Malawian** and we see this as a great strength in Malawi having a voice, participating in debate and connecting with SMP members. We offer practical and technical support to those who require assistance to be involved in SMP activities.

The SMP makes videos of all events available online afterwards for members to access in their own time. In the past year, the SMP put **46 videos** online which have had over **37,000 views**.

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All SMP events have a dedicated webpage which we keep updated with files, a video of the event, meeting notes and information about actions taken since. Website visits have exceeded planned targets, and we have strong return traffic to our site. We signpost to the website and learning opportunities through our weekly email newsletter (to which **over 1,700 readers subscriber** and which has achieved almost double the planned 'newsletter opens'), via social media platforms, by direct mail and through our partners' communication channels.

Of event attendees who stated their gender, 45.5% are female, 52% male, 0.5% other and 2% preferred not to say.

Of activity participants who gave their nationality, 49.5% are British/Scottish, 35.5% Malawian, 14% Other and 1% preferred not to say. Online events have been very successful in increasing the number of Malawians participating.

Of event speakers, 41% are female, 59% male. The makeup of our staff team has varied over the reporting period with changes in personnel. At the time of reporting the Staff Team comprises: 33.3% female and 66.6% male. 16.6% Malawian; 50% Scottish; 33.4% Other nationalities. Our Interns in the reporting period are: 33.3% Malawian; 33.3% Scottish; 33.3% Other nationalities. The SMP's Board of 16 Trustees comprises: 50% female and 50% male 26.3% Malawian diaspora, 73.7% British/Scottish.

Monitoring, Evaluation & Learning to improve our services

Listening to and being led by our members and their partners is key to our learning. Feedback mechanisms from our membership are employed at our major annual gathering. After each major event, (e.g. our Annual Gathering and Youth Festival) we have a qualitative survey of those involved followed by an internal review, often with both staff and Board members feeding in. We assess success against pre-determined objectives and identify learning. An annual independent evaluation (summarised below) is conducted by [the Corra Foundation](#).

Independent evaluation of the SMP's delivery in the past year conducted by the Corra Foundation, who concluded:

- "SMP successfully delivered on their outcomes and targets, some slightly adjusted for this 2023-24 extension year.
- Continued to support member activity in a wide range of areas and a shift to greater online and digital engagement.
- Continued to advance exchange on diversity, equity and decolonisation, hosting events and discussion on these topics, supporting research, and initiating new approaches to internships and global citizenship that bring valuable perspectives to network activities in different areas.

This assessment has found good evidence of progress in relation to the logframe for almost all indicators at impact, outcome and output level, with many exceeded."

Becoming a SCIO:

The Scotland Malawi Partnership had previously been a Company Limited by Guarantee (SC294378) and a registered Scottish Charity (SC037048). When it was established, some 18 years ago, SCIOs (Scottish Charitable Incorporated Organisations) did not exist and companies limited by guarantee were deemed best practice. Since then, SCIOs have been developed precisely for charities such as ours.

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In 2020-21 the Board and Members of the SMP decided to move to becoming a SCIO, formally adopting a new Constitution. Becoming a SCIO removes one layer of governance (Companies House) while retaining the important features of limited liability and charitable status. Indeed, a SCIO can only exist as long as it remains a charity. It also removes the necessity of members contributing to the assets of SMP in the event of it ceasing to function (currently £1 per member). Members unanimously voted in support of this proposal in 2020 and the SMP worked to complete this transfer of legal status in 2021-2. This process is almost complete and application has been made to the Registrar of Companies to have the company limited by guarantee struck off.

Financial review

The SMP's work is largely dependent on grants from the Scottish Government. Other grants and donations are received from time to time, mostly for specific restricted purposes. None were received during the year under review.

Our income generating corporate partnership with Orbis Expeditions continued to be on hold in 2023-24, as travel between Scotland and Malawi was significantly impeded by Covid restrictions. These are now easing.

The total undesignated, unrestricted reserves at the year-end amounted to £84,602 (2023: £106,174). Restricted reserves are £12,965 (2023: £12,558).

SMP is revisiting the budget with Scottish Government within the same overall framework in order to reflect hybrid methods, partly in-person and partly online.

Most in-person event costs were able to be re-allocated to digital alternatives within the same budget lines, to achieve the same overall outcomes.

Risk management

The Trustees consider the risks associated with the work of the Charity on a regular basis. A risk register has been drawn up which is regularly reviewed by both the Board and its appointed Audit and Finance Committee. The risks fall into these main headings: reputational, staff issues, non-delivery and failure of programmes, failure to comply with legal and governmental obligations, financial issues, failures of partner organisations and IT matters.

For each risk, policies and practices have been identified in the risk registers which will mitigate the risk. Risks are dealt with by ensuring that Trustees and staff are aware of the policies and operate within the framework set out by the register.

An additional risk register was drawn up to reflect specific risks pertaining to the Covid-19 pandemic. This register has now been discontinued as no longer required.

Reserves policy

The charity has considered the reserves required and has taken into account the current and future liabilities. The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The amount maintained includes expenditure which would be incurred in Malawi.

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From time to time, part of this expenditure will be funded from restricted grants. No adjustment has been made to the level of reserves required to reflect this.

The requirement to wind up the charity is most likely to occur if the grant from the Scottish Government is not renewed at the end of a funding period.

The Audit and Finance Committee is annually reviewing the level of funding which would be required as there are several models which would meet the requirements; these mainly depend on whether all the staff are retained or whether a reduced level might be retained.

The level which the AFC is currently recommending to the Board is £90,000. However, this is under regular review and subject to change.

In the event that the Scottish Government grant ended early, the Trustees and staff would use the 3-month period to source alternative funds. This might entail the Charity operating at a different level thereafter.

The amount held at the year-end in unrestricted, undesignated reserves is £84,602 (2023: £106,174) and is therefore slightly below the target level..

Structure, governance and management

Governing document

The Scotland Malawi Partnership is a Scottish Charitable Incorporated Organisation registered in Scotland; and registered as a Scottish charity, number SC050781. It is governed by its Constitution.

Recruitment and Appointment of Trustees

New Trustees are appointed at the Annual General Meeting. All Trustees take policy decisions at regular Trustees' meetings. There are also sub-committees such as Audit and Finance and Human Resources; trustees are asked to serve on these from time to time. Within that framework, day-to-day operations are carried out by the staff under the direction of the CEO.

Trustee Induction and Training

When new Trustees are appointed they are provided with a handbook. This was updated in 2023. Where appropriate, ongoing training is provided on relevant topics. Financial training was recently provided to all the Trustees.

Related parties

None of the Trustees have any interest in any contract or dealing with the Charity. From time to time, trustees may purchase services from the Charity, either on a personal basis, or through a charity or organisation with which they are associated. The effects of these are minimal and would be on normal commercial terms.

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Organisational structure

The Charity is under the control of the Trustees who meet up to six times a year; there is also an Audit and Finance Committee and a Human Resources Committee which meet regularly. Short-term Task and Finish Groups are set up as and when required. During 2024, a specific T&FG has focussed on future strategic direction. Through 2023/24 all Board and staff meetings, and the AGM, have been a mixture of in-person and digital, on Zoom. The Charity is under the day-to-day control of the Chief Executive, Stuart Brown, who reports to the Board.

Reference and administrative information

Charity Name:

The Scotland Malawi Partnership SCIO

Registered office:

Room 3/1, City Chambers, High Street, Edinburgh, EH1 1YJ

Operational address:

Room 3/1, City Chambers, High Street, Edinburgh, EH1 1YJ

Charity registration number:

Charity number: SC050781

Trustees

Trustees serve on a three-year rotation and can stand for re-election at the expiry of the three-year period.

Heather Cubie (Chair)	
Douglas Young (Co-Vice Chair)	Retired November 2023
Jeremy Bagg	
John Briggs	Retired November 2023
Susan Dalgety (Vice Chair)	
Edward Duncan	Appointed November 2023
John Fanning	Appointed November 2023
Blessings Kachale	
Barry Klassen	Appointed November 2023
Davie Luhanga	
Yonah Matemba	Appointed November 2023
Tracy Morse	
Tione Mtalimanja	Retired November 2023
Rachel Philips	
Sally Rae	
Kevin Simpson	Appointed November 2023
Gift Thompson	Retired November 2023
Judith Turbyne	
Emma Wood	
John Wylie	Appointed November 2023

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Report of the Trustees for the year ended 31 March 2024

Co-Presidents

Robert Aldridge, Lord Provost of the City of Edinburgh (*ex officio*)

Jacqueline McLaren, Lord Provost of the City of Glasgow (*ex officio*)

Co-Patrons

Her Royal Highness Princess Anne, The Princess Royal

His Excellency Dr Lazarus Chakwera, President of Malawi (*ex officio*)

Chief Executive

Stuart Brown

Independent Examiner

The Trustees have appointed Wbg Services LLP to act as Independent Examiners for the year ended 31 March 2024.

Wbg Services LLP

168 Bath Street

G2 4TP

Bankers

Co-operative Bank, 1 Balloon Street, Manchester M60 4EP

Bank of Scotland, 167-201 Argyle Street, Glasgow G2 8BU

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Report of the Trustees for the year ended 31 March 2024

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, 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 charitable company will continue in business.


The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the 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) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees and signed on their behalf by

Signed by:



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Professor Lady Heather Cubie MBE (elected Chair June 2019)

Chair of the Board

Date: 11 October 2024

**The Scotland Malawi Partnerships SCIO, reports and financial statements
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Independent Examiners' report to the Members of the Scotland Malawi Partnership

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 14 to 25.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) only of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

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Mark Mulholland, F.C.C.A
Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 11 October 2024

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The Scotland Malawi Partnership
Statement of financial activities, incorporating Income and Expenditure Account
For the year ended 31 March 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
		£	£	£	£	£	£
Income from:							
Grants and donations	3	25,055	242,536	267,591	23,771	242,536	266,307
Investment income	4	324	-	324	286	-	286
		25,379	242,536	267,915	24,057	242,536	266,593
Expenditure on:							
<i>Charitable activities:</i>							
Member engagements	6	41,953	239,726	281,679	23,764	242,733	266,497
MaSP grants and costs	6	4,998	-	4,998	-	-	-
Depreciation	6	2,643	-	2,643	3,741	-	3,741
		49,594	239,726	289,320	27,505	242,733	270,238
Net (expenditure)/ income and net movement in funds		(24,215)	2,810	(21,405)	(3,448)	(197)	(3,645)
Transfers between funds	12	2,403	(2,403)	-	-	-	-
		(21,812)	407	(21,405)	(3,448)	(197)	(3,645)
Funds reconciliation							
Total funds brought forward		108,016	12,558	120,574	111,464	12,755	124,219
Total funds carried forward		86,204	12,965	99,169	108,016	12,558	120,574

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The Scotland Malawi Partnership
Balance Sheet
As at 31 March 2024

	Note	Unrestricted funds	Restricted funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Fixed assets:					
Tangible fixed assets	9	1,602	-	1,602	1,842
Current assets:					
Debtors	10	421	-	421	2,652
Cash at bank and in hand	10	100,768	12,965	113,733	132,947
Total current assets		101,189	12,965	114,154	135,599
Liabilities:					
Creditors falling due within one year	11	16,587	-	16,587	16,867
Net current assets		84,602	12,965	97,567	118,732
Total assets less current liabilities		86,204	12,965	99,169	120,574
Net assets		86,204	12,965	99,169	120,574
The funds of the charity:					
Unrestricted income funds	12	86,204	-	86,204	108,016
Restricted income funds	12	-	12,965	12,965	12,558
		86,204	12,965	99,169	120,574

The notes on pages 17 to 25 form part of these accounts.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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**The Scotland Malawi Partnership
Balance Sheet (Continued)
As at 31 March 2024**

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 11 October 2024
and were signed on its behalf by:

Signed by:


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Professor Lady Heather Cubie (elected Chair June 2019)
Chairman of the Board

Charity number: SC037048

These financial statements have been prepared in accordance with the special provisions of part 15 of The Companies Act 2006 relating to small charitable companies.

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Notes to the financial statements

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The 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) effective January 2015 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2016 (as amended).

The Charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in Sterling (£)

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The main restricted funds are created by grants separately from the Scottish Government and other donors disclosed in note 12.

Further details of each restricted fund are disclosed in note 12.

(c) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the case of smaller donations, these are recognised when they are received. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either these conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable by the Charity; this is normally upon notification of the interest paid or payable by the bank.

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Year ended 31 March 2024**

Notes to the financial statements (continued)

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings. For more information on this attribution, refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was included.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the time spent on those activities by the Chief Executive and Trustees. The allocation of support and governance costs is analysed in note 5.

(g) Charitable activities

Costs of charitable activities includes amounts transferred to Malawi Scotland Partnership, other direct costs, an allocation of support costs and governance costs.

(h) Tangible fixed assets and depreciation

All assets intended to last for more than a year and which cost over £400 are capitalised and carried in the financial statements at historical cost. Depreciation is charged to write off the assets on a straight line basis over their useful lives, which is considered to be 3 years.

(i) Pensions

The charity operates a defined contribution “money purchase” scheme for its UK-based employees. The charity contribution is restricted to the contributions disclosed in note 7. The costs of the scheme are included within support costs and charged according to the methodology set out in note (f) above.

The money purchase plan is managed by The Pensions Trust and the plan invests the contributions made by the employees and the Charity in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee’s normal retirement age which is defined as when they are eligible for a state pension. The Charity has no liability beyond making its contribution and paying across the deductions for the employee’s contributions.

The Scotland Malawi Partnerships SCIO, reports and financial statements
Year ended 31 March 2024

Notes to the financial statements (continued)

2. Related party transactions and trustees' expenses and remuneration

Except as stated, no Trustee had any beneficial interest in any contract of the charity. Dorey is co-producing a podcast for Scotland Malawi partnership. She was paid £1,400 in the prior year. Jude Turbyne is also a trustee of Corra Foundation. A member of the Corra Foundation team carries out the Monitoring, Evaluation and learning review of SMP every year, for which there is a charge in the accounts under review of £832.

Travelling and subsistence expenses of £nil were repaid to Trustees during the year (2023: £nil was repaid to Trustees).

3. Income from grants and donations

	2024	2023
	£	£
<i>Restricted grants</i>		
Scottish Government, core grant	242,536	242,536
	<u>242,536</u>	<u>242,536</u>
<i>Unrestricted grants and donations</i>	25,055	23,771
	<u><u>267,591</u></u>	<u><u>266,307</u></u>

4. Investment income

	2024	2023
	£	£
Bank interest	<u><u>324</u></u>	<u><u>286</u></u>

The Scotland Malawi Partnerships SCIO, reports and financial statements
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Notes to the financial statements (continued)

5. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

<i>Cost type</i>	Total allocated £	Governance related £	Other support costs	Basis of Apportionment
Staff costs	191,031	19,103	171,928	Staff time
Other staff related costs	29,562	2,956	26,606	Staff time
Office rental and costs	37,541	8,071	29,470	Direct
	258,134	30,130	228,004	

Allocation on staff time is based on an analysis of the time spent by the Chief Executive. Direct is where certain expenses are paid direct from a specific fund.

Governance costs	2024 £	2023 £
Trustee expenses (note 2)	-	1,400
Independent examiner's fee	1,860	1,860
Costs of meetings	562	395
Support costs (see above)	30,130	28,611
	32,552	32,266

The total support cost attributable to charitable expenditure is then apportioned to the various categories of charitable expenditure. As most of the support costs are funded from the Scottish Government core grant, they are allocated mainly to that grant, as follows:

Allocation of governance and other support costs	2024 £	2023 £
Member engagements	289,320	235,917
	289,320	235,917

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Notes to the financial statements (continued)

6. Analysis of charitable expenditure

In 2024, the expenditure on charitable activities was £289,320 (2023: £270,238), of which £49,594 (2023: £27,505) was from unrestricted funds and £239,726 (2023: £242,733) was from restricted funds.

	Direct £	Support and governance costs £	Total 2024 £	Total 2023 £
<i>Funded from unrestricted funds:</i>				
Member engagements	33,954	7,999	41,953	23,764
MaSP grants and costs	4,998	-	4,998	-
Depreciation	2,643	-	2,643	3,741
	41,595	7,999	49,594	27,505

Funded from restricted funds:

Member engagements	210,952	28,774	239,726	242,733
	210,952	28,774	239,726	242,733
	252,547	36,773	289,320	270,238

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

	2024 £	2023 £
Salaries and wages	191,031	176,522
Social security costs	18,453	17,953
Other pension costs	10,897	9,751
	220,381	204,226

The average number of full-time equivalent employees during the year was 6 (2023: 6) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

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Notes to the financial statement (continued)

The charity considers its key management personnel to comprise the Trustees and the Chief Executive. The total employment benefits including employer pension contributions of the key management personnel were £49,266 (2023: £49,216). No employee had employee benefits in excess of £60,000 (2023: none).

8. Remuneration of the independent examiner

The independent examiner's remuneration constituted an examination fee of £1,860 (2023 £1,860).

9. Tangible fixed assets

	Office Equipment £
Cost	
At 31 March 2023	9,748
Additions	<u>2,403</u>
At 31 March 2024	<u>12,151</u>
Aggregate depreciation	
At 31 March 2023	7,906
Charge for the year	<u>2,643</u>
At 31 March 2024	<u>10,549</u>
Net book amount	
At 31 March 2024	<u><u>1,602</u></u>
At 31 March 2023	<u><u>1,842</u></u>

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Notes to the financial statements (continued)

10. Analysis of current assets

	Total 2024 £	Total 2023 £
Prepayments and accrued income	421	246
Receivables	-	2,406
Cash at bank and in hand	113,733	132,947
	114,154	135,599

All prepayments and receivables in 2024 refer to unrestricted funds (2023: unrestricted).

Cash at bank and on hand were as follows: unrestricted funds £100,768 (2023: £120,389) and restricted funds £12,965 (2023: £12,558).

11. Analysis of current liabilities

	Total 2024 £	Total 2023 £
Creditors under one year		
Payables	-	7,299
Social security and other taxes	5,249	4,982
Pension fund payable	1,707	200
Other creditors	286	893
Accruals and deferred income	9,345	3,493
	16,587	16,867

All creditors in 2024 refer to unrestricted funds (2023: unrestricted).

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Notes to the financial statements (continued)

12. Analysis of charitable funds

2024

Analysis of fund movements	Balance Brought Forward £	Income £	Expenditure £	Transfers £	Balance carried forward £
<i>Designated funds:</i>					
Fixed assets	1,842	-	2,643	2,403	1,602
Unrestricted funds	106,174	25,379	46,951	-	84,602
	108,016	25,379	49,594	2,403	86,204
<i>Restricted funds:</i>					
Scottish Government core	2,187	242,536	239,726	(2,403)	2,594
Global goals	947	-	-	-	947
Other grants	5,001	-	-	-	5,001
Scholarships	4,423	-	-	-	4,423
	12,558	242,536	239,726	(2,403)	12,965
	120,574	267,915	289,320	-	99,169

2023

	£	£	£	£	£
<i>Designated funds:</i>					
Fixed assets	5,583	-	-	(3,741)	1,842
Unrestricted funds	105,881	24,057	27,505	3,741	106,174
	111,464	24,057	27,505	-	108,016
<i>Restricted funds:</i>					
Scottish Government core	2,187	242,536	242,536	-	2,187
Global goals	947	-	-	-	947
Other grants	5,001	-	-	-	5,001
Scholarships	4,423	-	-	-	4,423
Oxygen Appeal	197	-	197	-	-
	12,755	242,536	242,733	-	12,558
	124,219	266,593	270,238	-	120,574

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Notes to the financial statements (continued)

Designated funds: an amount equivalent to the carrying value of the fixed assets has been designated, as this sum is not immediately available for use by the charity.

Unrestricted income funds comprise funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The main restricted funds are created by grants separately from the Scottish Government and other donors disclosed in note 12.

The Scottish Government core grant represents funds received from the Scottish Government for the running of the charity. These are eligible to be disbursed for the purposes set out by the Scottish Government in the agreements signed with them from time to time.

13. Pension commitments

The company pays into the personal pension plans of certain staff members. The assets of the schemes are held separately from those of the company in independently administered funds. Contributions paid during the year amounted to £10,897 (2023: £9,751). At the balance sheet date unpaid contributions of £1,707 (2023: £200) were due.

14. Legal status of the charity

The charity is a registered Scottish charity.

The charity is a SCIO, established in March 2021. On 1st April, 2021, it took over the assets, liabilities and undertakings of the company limited by guarantee known as Scotland Malawi Partnership. The SCIO continues to operate the business of the Scotland Malawi Partnership.

15. Government Grants

The charity received government grants totalling £242,536 (2023: £242,536) towards funding of core activities.

16. Post Balance Sheet Event

There are no post balance sheet events which require to be disclosed in these financial statements.