

**Charity number: SC050781**

**THE SCOTLAND MALAWI PARTNERSHIP SCIO**

**Report of the Trustees**

**And**

**Unaudited Financial Statements**

**For the year ended 31 March 2023**

**The Scotland Malawi Partnerships SCIO, reports and financial statements  
Year ended 31 March 2023**

**Report of the Trustees for the year ended 31 March 2023**

The Trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ended 31 March 2023.

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 1<sup>st</sup> 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.**

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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.

Our work is underpinned by our **Partnership Principles** and guided by our core values of **mutual respect and solidarity**.

**Our Values:**

**Our Values describe our approach; our Vision and Mission can only be achieved if staff, Trustees, member organisations and associate members hold these values:**

- Mutual respect – We recognise that the historic bilateral civil society relationship between Scotland and Malawi is built on trust and mutual respect and we celebrate its inherent reciprocity.
- Cooperation - We foster a spirit of cooperation, building partnerships and alliances in pursuit of our objectives, avoiding duplication and forging creative ways to work together.
- Internationalism - We stand in the tradition of Scottish internationalism, resisting isolationism and xenophobia, believing that Scotland's strength lies in building strong relationships with nations elsewhere in the world.
- Member-led – We seek to be keenly attentive to the needs and aims of our members, allowing their priorities to shape our direction. Paramount in all our work is provision of the highest possible quality of service to our members.
- Continuous improvement – We continuously strive to improve the quality of our service, as perceived by our members, to encourage viable, ethical development activity between our members and their Malawian counterparts.
- Visible collaboration – We understand the sector(s) in which our members are operating, both in Scotland and Malawi, and foster collaboration in order to maximise impact.

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- Social Justice – Staff, Directors and members are committed to encouraging links between Scotland and Malawi, to reduce poverty, promote justice and relieve suffering in Malawi. To achieve that, we all have a role to play in managing our own development and in being supportive of others.

**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 with participation online from Malawi and from members located outside the central belt of Scotland. Many events were addressed by senior figures from Malawi.

1118 people attended SMP events and 150 viewed events online afterwards. 94% of respondents rated events overall as “Excellent” or “Very Good”. 96% of respondents said that the events had helped strengthen their Malawi links.

173 attendees of SMP Forums gave feedback with 93% rating them “Excellent” or “Very Good”. Of the 173 Forum respondents, 98% said that their Malawi links had been strengthened as a result.

**Further Progress in SMP Activities:**

- November '22 [AGM & Annual Gathering](#) held with the Association of Malawians in Scotland and with MaSP's Chair and CEO taking part in-person, bringing over 150 people together to discuss key questions to help inform our strategy.
- With stimulus from Young Malawians speaking by video, our annual [Youth Festival](#) helped galvanise the enthusiasm of over 100 young people and their teachers, discussing what being Global Citizens means.
- Three [‘Summer Sessions’](#) events for shared learning, covering: *power in partnership, sustainability and digital inclusivity*.
- Brokered loan of [‘Antelope’ statue](#) to the Scottish Parliament and supported the unveiling on Trafalgar Square’s fourth plinth.

## The Scotland Malawi Partnerships SCIO, reports and financial statements Year ended 31 March 2023

### Report of the Trustees for the year ended 31 March 2023

- Reviewed the impact of our [Oxygen Emergency Appeal](#) (the £45,000 we raised fixed over £1 million of Oxygen concentrators, doubling the number in the country) and left sustainable maintenance systems.
- Successfully continued to provide the secretariat to Holyrood's Malawi Cross-Party Group (CPG) and Westminster's All-Party Parliamentary Group (APPG).
- Further strengthened our Safeguarding systems, with joint SMP and MaSP training for Staff and Trustees.

The SMP and our sister organisation the Malawi Scotland Partnership (MaSP) responded swiftly when Tropical Cyclone Freddy struck, seeking to support the people of Malawi. We co-hosted a [co-ordination Zoom](#) event in March '23 in which lead agencies shared information and identified Malawi's needs and priorities. The SMP:

- Created a [cyclone webpage](#) with updates and signposted to appeals through social media.
- Was a conduit for technical expertise from the University of Edinburgh to Malawi to:
  1. Advise on triggering the International Disaster Charter to release more international help.
  2. Provide high resolution radar imagery for 210 sites for Malawi to assess damage.

### 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. Having consulted with schools, the SMP published a series of [Global Citizenship Critical Learning School Resources](#) Covering: *power and poverty, white saviourism, the power of images, climate justice, and understanding our shared history* the resources are designed to support teachers and learners. The SMP and MaSP also produced an online [Practical Guide for School Partnerships](#) with a strong focus on digital working.

### Staffing Changes

With the David Hope-Jones, the SMP's CEO of almost 15 years moving on, ahead of an open and competitive recruitment process and to minimise disruption to delivery and deploy institutional knowledge, the Board appointed the Deputy CEO Stuart Brown as Interim CEO, and the Youth & Schools Officer Chad Morse was appointed Interim Deputy CEO.

### Partnerships

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

**Malawi Scotland Partnership (MaSP)** - 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.

**NHS Scotland Global Citizenship programme:** three face-face meetings for mutual collaboration and planning. 20 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.

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**Hydro Nation:** helped support Hydro Nation International Centre's visit to Malawi February-March 2023, meeting MaSP & Malawi Young Climate Leaders.

**Government of Malawi**

Representatives have often spoken at SMP events.

- We met twice in person in London with Malawi High Commission officials.
- Regular contact with Malawi's Honorary Consul in Scotland.

**Malawian Diaspora**

- Held 6 events led by or with key involvement of members of the Malawian Diaspora.
- SMP provided visa support.
- Partnered with diaspora internet radio station, Power Global Media, co-hosting two events on Trade.

**Scotland's International Development Alliance:** Participated in the Alliance's Annual Conference and Spring Conference and the Alliance participated in our AGM.

**Scottish Fair Trade Forum:** Supported their Campaigner Conference in September '22 and the World Fair Trade Forum kickstart Malawi. SFTF delivered an innovative workshop in Fair Trade Fashion at our '23 Youth Festival. We engaged in two-way advice and support with the other core-funded networks on hosting hybrid events.

**David Livingstone Centre:** SMP Staff and a Youth Committee member visited the centre to feed into their formal review. Separately contributed to their Strategic Review and in February attended the Centre's visit of HRH The Princess Royal.

**Orbis Expeditions and the Malawi Travel Consortium:** sharing with members help support and advice. Orbis and Classrooms for Malawi participated in a Youth & Schools Forum in February '23 to discuss with young people adaptation post-Covid.

**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. 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. Against a target of 6 videos with 520 views, the SMP put 67 videos online in with over 57,000 views.

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 subscribe and which has achieved almost double the planned 'newsletter opens'), via social media platforms, by direct mail, through our partners' communication channels and in our column in "The Scotsman".

## **The Scotland Malawi Partnerships SCIO, reports and financial statements Year ended 31 March 2023**

### **Report of the Trustees for the year ended 31 March 2023**

Of event attendees who stated their gender, 47% were female, 52% male, 1% preferred not to say. 58% were British/Scottish, 33% were Malawian, 1% preferred not to say. Online events have been very successful in increasing the number of Malawians participating. Of event speakers, 41% were female, 59% were male.

Work was undertaken in brokering new LGBTQ links, supporting Malawi Pride, Feminist-led training, Black History Month and decolonisation.

The makeup of our Staff Team has varied over the reporting period with changes in personnel. At year end the Staff Team comprised:

44.4% female and 66.6% male (in May '23 two females would join the team as part of university placements and our Youth & Schools post will be recruited in due course).

33.3% Malawian; 33.3% Scottish; 33.3% Other nationalities.

The SMP's Board of 15 Trustees comprises:

53.3% female and 46.6% male.

26.3% Malawian diaspora, 73.3% 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:**

#### **Conclusions**

- Successfully delivered on the pre-set outcome milestones for the 2022-23 year of implementation.
- Been able to respond and adjust to the important changes in how members and stakeholders engage with one another 'post-pandemic' and to the new expectations of networks in relation to digital engagement, and.
- Additionally, been able to identify and respond to new developments in public awareness of diversity, equity and decolonisation with new programming and resources.

### **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 17 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.

## **The Scotland Malawi Partnerships SCIO, reports and financial statements Year ended 31 March 2023**

### **Report of the Trustees for the year ended 31 March 2023**

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.

### **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.

Our income generating corporate partnership with Orbis Expeditions continued to be on hold in 2022-23, 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 £106,714 (2022: £105,881). Restricted reserves are £12,558 (2022: £12,755).

In 2022-23, the SMP agreed a revised budget with Scottish Government to reflect the different way of working enforced by Covid-19 restrictions. In 2023-24, the SMP has reverted to the original budgets agreed for the triennium ending on 31<sup>st</sup> March 2024.

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. The Audit and Finance Committee has reviewed these risks at its bi-monthly meetings throughout the pandemic to ensure the charity is acting safely and has continued to provide its services during this time. The additional risk register is being monitored and amended to reflect the developing situation.

### **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.



## **The Scotland Malawi Partnerships SCIO, reports and financial statements Year ended 31 March 2023**

### **Report of the Trustees for the year ended 31 March 2023**

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 3-year period; the requirement might also come into play should the intimation of renewal of the grant be delayed beyond 31 December 2022 in the final year of the 3-year period.

The Audit and Finance Committee is presently 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 £106,174.

### **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 October Annual General Meeting. All Trustees take policy decisions at regular Trustees' meetings. 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. 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.

#### Organisational structure

The Charity is under the control of the Trustees who meet six times a year; there is also an Audit and Finance Committee, a Human Resources Committee and a Policy and Strategy Committee which meet regularly. Through 2020/21 all Board and staff meetings, and the AGM, have taken place digitally, on Zoom. The Charity is under the day to day control of the Chief Executive, David Hope-Jones OBE, who reports to the Board.

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Year ended 31 March 2023**

**Report of the Trustees for the year ended 31 March 2023**

**Reference and administrative information**

**Charity Name:**

The Scotland Malawi Partnership

**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. All the trustees of the Company Limited by Guarantee became trustees of the SCIO on inception. They continue in office for the same periods as if the transition had not happened.

Heather Cubie (Chair)

Claire Martin (Co-Vice Chair)

Retired 26 November 2022

Douglas Young (Co-Vice Chair)

Susan Dalgety (Co-Vice Chair)

Fiona Anderson

Retired 26 November 2022

Jeremy Bagg

John Briggs

Chimwemwe Dorey

Retired 26 November 2022

John Fanning

Co-opted 23 April 2023

Andrew Goudie

Retired 26 November 2022

Blessings Kachale

Davie Luhanga

Tracy Morse

Tione Mtalimanja

Rachel Philips

Sally Rae

Appointed 26 November 2022

Gift Thompson

Judith Turbyne

Appointed 26 November 2022

Emma Wood

**Co-Presidents**

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

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

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**Report of the Trustees for the year ended 31 March 2023**

**Co-Patrons**

Her Royal Highness Princess Anne, The Princess Royal

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

**Interim Chief Executive**

Stuart Brown

**Independent Examiner**

The Trustees have appointed Wylie & Bisset LLP to act as Independent Examiners for the year ended 31 March 2023.

Wylie & Bisset LLP

168 Bath Street

G2 4TP

**Bankers**

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

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

**The Scotland Malawi Partnerships SCIO, reports and financial statements  
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**Report of the Trustees for the year ended 31 March 2023**

**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 charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on their behalf by

DocuSigned by:



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

Date: 3 October 2023

**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 2023, which are set out on pages 13 to 23.

**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.

DocuSigned by:  
  
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Mark Mulholland, F.C.C.A  
Wylie & Bisset LLP  
168 Bath Street  
Glasgow  
G2 4TP

Date: 3 October 2023

**The Scotland Malawi Partnerships SCIO, reports and financial statements**  
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**The Scotland Malawi Partnership**  
**Statement of financial activities, incorporating Income and Expenditure Account**  
**For the year ended 31 March 2023**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
		£	£	£	£	£	£
<b>Income from:</b>							
Grants and donations	3	23,771	242,536	266,307	124,703	271,083	395,786
Investment income	4	286	-	286	25	-	25
		<b>24,057</b>	<b>242,536</b>	<b>266,593</b>	<b>124,728</b>	<b>271,083</b>	<b>395,811</b>
<b>Expenditure on:</b>							
<i>Charitable activities:</i>							
Member engagements	6	23,764	242,733	266,497	13,264	254,163	267,427
Depreciation	6	3,741	-	3,741	4,165	-	4,165
		<b>27,505</b>	<b>242,733</b>	<b>270,238</b>	<b>17,429</b>	<b>254,163</b>	<b>271,592</b>
<b>Net (expenditure)/income and net movement in funds</b>		(3,448)	(197)	(3,645)	107,299	16,920	124,219
<b>Transfers between funds</b>	12	-	-	-	4,165	(4,165)	-
		<b>(3,448)</b>	<b>(197)</b>	<b>(3,645)</b>	<b>111,464</b>	<b>12,755</b>	<b>124,219</b>
<b>Funds reconciliation</b>							
Total funds brought forward		111,464	12,755	124,219	-	-	-
<b>Total funds carried forward</b>		<b>108,016</b>	<b>12,558</b>	<b>120,574</b>	<b>111,464</b>	<b>12,755</b>	<b>124,219</b>

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**The Scotland Malawi Partnership**  
**Balance Sheet**  
**As at 31 March 2023**

	Note	Unrestricted funds	Restricted funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
<b>Fixed assets:</b>					
Tangible fixed assets	9	1,842	-	1,842	5,583
<b>Current assets:</b>					
Debtors	10	2,652	-	2,652	246
Cash at bank and in hand	10	120,389	12,558	132,947	131,770
<b>Total current assets</b>		<b>123,041</b>	<b>12,558</b>	<b>135,599</b>	<b>132,016</b>
<b>Liabilities:</b>					
Creditors falling due within one year	11	16,867	-	16,867	13,380
<b>Net current assets</b>		<b>106,174</b>	<b>12,558</b>	<b>118,732</b>	<b>118,636</b>
<b>Total assets less current liabilities</b>		<b>108,016</b>	<b>12,558</b>	<b>120,574</b>	<b>124,219</b>
<b>Net assets</b>		<b>108,016</b>	<b>12,558</b>	<b>120,574</b>	<b>124,219</b>
<b>The funds of the charity:</b>					
Unrestricted income funds	12	108,016	-	108,016	111,464
Restricted income funds	12	-	12,558	12,558	12,755
		<b>108,016</b>	<b>12,558</b>	<b>120,574</b>	<b>124,219</b>

The notes on pages 15 to 24 form part of these accounts.

These financial statements were approved by the Board of Trustees on and were signed on its behalf by:

DocuSigned by:

*Heather Cubie*

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

Date: 3 October 2023

Charity number: SC037048

**The Scotland Malawi Partnerships SCIO, reports and financial statements  
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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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**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 2023**

**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. Chimwemwe Dorey is co-producing a podcast for Scotland Malawi partnership. She was paid £1,400 (2022: £1,400) during the year for this work.

Travelling and subsistence expenses of Enil were repaid to Trustees during the year (2022: No expenses were repaid to Trustees).

**3. Income from grants and donations**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b><i>Restricted grants</i></b>		
Scottish Government, core grant	242,536	242,536
Other Restricted Grants	-	15,000
	<hr/>	<hr/>
	242,536	257,536
<b><i>Unrestricted grants and donations</i></b>		
Brought forward from Company Limited by Guarantee	23,771	22,528
	-	115,322
	<hr/>	<hr/>
	<b>266,307</b>	<b>395,786</b>

**4. Investment income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank interest	286	25
	<hr/>	<hr/>

**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>	<b>Total allocated £</b>	<b>Governance related £</b>	<b>Other support costs</b>	<b>Basis of Apportionment</b>
Staff costs	<b>176,522</b>	17,652	158,870	Staff time
Other staff related costs	<b>28,387</b>	2,837	25,550	Staff time
Office rental and costs	<b>31,008</b>	8,122	22,886	Direct
	<b>235,917</b>	<b>28,611</b>	<b>207,306</b>	

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.

<b>Governance costs</b>	<b>2023 £</b>	<b>2022 £</b>
Trustee expenses (note 2)	1,400	1,400
Independent examiner's fee	1,860	1,560
Costs of meetings	395	456
Support costs (see above)	28,611	30,365
	<b>32,266</b>	<b>33,781</b>

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:

<b>Allocation of governance and other support costs</b>	<b>2023 £</b>	<b>2022 £</b>
Member engagements	235,917	230,644
	<b>235,917</b>	<b>230,644</b>

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**Notes to the financial statements (continued)**

**6. Analysis of charitable expenditure**

In 2023, the expenditure on charitable activities was £270,238 (2022: £271,692), of which £27,505 (2022: £17,429) was from unrestricted funds and £242,733 (2022: £254,163) was from restricted funds.

	Direct £	Support and governance costs £	Total 2023 £	Total 2022 £
<b><i>Funded from unrestricted funds:</i></b>				
Member engagements	-	23,764	<b>23,764</b>	<b>13,264</b>
Depreciation	3,741	-	<b>3,741</b>	<b>4,165</b>
	<b>3,741</b>	<b>23,764</b>	<b>27,505</b>	<b>17,429</b>

***Funded from restricted funds:***

Member engagements	237,886	4,847	<b>242,733</b>	<b>254,163</b>
	<b>237,886</b>	<b>4,847</b>	<b>242,733</b>	<b>254,163</b>
	<b>241,627</b>	<b>28,611</b>	<b>270,238</b>	<b>271,692</b>

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

	2023 £	2022 £
Salaries and wages	176,522	180,273
Social security costs	17,953	17,705
Other pension costs	9,751	9,935
	<b>204,226</b>	<b>207,913</b>

The average number of full-time equivalent employees during the year was 6 (2022: 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 £49,216 (2022: £48,397). No employee had employee benefits in excess of £60,000 (2022: none).

**8. Remuneration of the independent examiner**

The independent examiner's remuneration constituted an examination fee of £1,560 (2022 £1,560).

**9. Tangible fixed assets**

	<b>Office Equipment £</b>
<b>Cost</b>	
At 31 March 2022	9,748
Additions	-
At 31 March 2023	<u>9,748</u>
 <b>Aggregate depreciation</b>	
At 31 March 2022	4,165
Charge for the year	3,741
At 31 March 2023	<u>7,906</u>
 <b>Net book amount</b>	
At 31 March 2023	<u><u>1,842</u></u>
 At 31 March 2022	<u><u>5,583</u></u>

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**Notes to the financial statements (continued)**

**10. Analysis of current assets**

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Prepayments and accrued income	246	246
Receivables	2,406	-
Cash at bank and in hand	132,947	131,770
	<b><u>135,599</u></b>	<b><u>132,016</u></b>

All prepayments and receivables in 2023 refer to unrestricted funds (2022: unrestricted).

Cash at bank and on hand were as follows: unrestricted funds £120,389 (2022: £119,015) and restricted funds £12,558 (2022: £12,754).

**11. Analysis of current liabilities and long-term creditors**

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Creditors under one year</b>		
Payables	7,299	222
Social security and other taxes	4,982	4,528
Pension fund payable	200	-
Other creditors	893	1,011
Accruals and deferred income	3,493	7,618
	<b><u>16,867</u></b>	<b><u>13,379</u></b>

All creditors in 2023 refer to unrestricted funds (2022: unrestricted).

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**Year ended 31 March 2023**

**Notes to the financial statements (continued)**

**12. Analysis of charitable funds**

Analysis of fund Movements 2023	Balance Brought Forward £	Income £	Expenditure £	Transfers £	Balance carried forward £
<i>Designated funds:</i>					
Fixed assets	5,583	-	-	(3,741)	1,842
Unrestricted funds	<b>105,881</b>	24,057	27,505	3,741	<b>106,174</b>
	<b>111,464</b>	<b>24,057</b>	<b>27,505</b>	-	<b>108,016</b>
<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	-	-
	<b>12,755</b>	<b>242,536</b>	<b>242,733</b>	-	<b>12,558</b>
	<b>124,219</b>	<b>266,593</b>	<b>270,238</b>	-	<b>120,574</b>

**2022**

	£	£	£	£	£
<i>Designated funds:</i>					
Fixed assets	-	4,222	-	1,361	5,583
Book launch	-	2,000	2,000	-	-
Unrestricted funds	-	118,506	15,429	2,804	<b>105,881</b>
	-	<b>124,728</b>	<b>17,429</b>	<b>4,165</b>	<b>111,464</b>
<i>Restricted funds:</i>					
Scottish Government core	-	243,360	237,008	4,165	2,187
Scottish Government MaSP	-	-	-	-	-
Global goals	-	947	-	-	947
David Livingstone Trust	-	10,343	10,343	-	-
Other grants	-	5,001	-	-	5,001
Scholarships	-	4,423	-	-	4,423
Oxygen Appeal	-	7,009	6,812	-	197
	-	<b>271,083</b>	<b>254,163</b>	<b>4,165</b>	<b>12,755</b>
	-	<b>395,812</b>	<b>271,592</b>	-	<b>124,219</b>

*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.

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**Notes to the financial statements (continued)**

*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.

During the preceding year, an Oxygen Appeal was set up to assist Malawi during the global pandemic. In excess of £40,000 was raised in one month and a further £5,000 was also raised. This has largely been spent on providing oxygen generators to Malawi; and funding a local organisation to repair oxygen generators in Malawi, amongst others. The value of the equipment serviced and repaired exceeded £1,000,000. This grant was finalised during the year under review.

**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 £9,751 (2022: £9,935). At the balance sheet date unpaid contributions of £200 (2022: £0) 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 1<sup>st</sup> 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 (2022: £242,360) 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.