Eagles

MALAWI SUPPORT

Jennifer and Mathilde, two members of the farmers' cooperative in Kamkwenu, central Malawi, beam as they share how hunger is now in the past because of the training that Eagles has given them and what they have done together as a community.

MALAWI SUPPORT

ANNUAL REPORT AND ACCOUNTS

1 JANUARY – 31 DECEMBER 2025

A. Charity Details

Name: Malawi Support **Charity No:** 1115747 - registered in England and Wales

Address: 32 Corston Lane, Corston, Bath BA2 9AE

Contact email: tonyhaines47@gmail.com

Trustees:
Chair – Tony Haines
Treasurer – Diane Haines
Trustee – Rick James
Trustee – Beverly Stark
Trustee – Nelson Kenneth
Trustee – Cathy James

B. Charity Structure

Malawi Support is a small charity, governed by a deed of trust and six trustees. Trustees are selected to contribute the skills, knowledge and experience needed to perform the charity's duties. Current trustees have skills in finance, international development, education, theory of change, organisational strengthening, strategy and communications.

Trustees hold at least two ordinary meetings a year. New trustees are appointed by resolution at a special trustee meeting. The charity keeps records of appointments and resignations.

C. Malawi Support Aim

Malawi Support was established with the following object: to develop the capacity and skills of socially and economically disadvantaged communities in Malawi in such a way that they are better able to identify and help meet their needs and participate more fully in society; and in particular to support the charitable work of Eagles Relief and Development Programme (Eagles).

D. Malawi Support 2025 Financial Review

Malawi Support's 2025 income was £68,181 – 13% down on 2024 (£78,265). Expenditure totalled £78,958. Malawi Support carried forward £67,073 into 2025 and, after a deficit of £10,777 funded from reserves, held £56,296 at the year end.

In 2025, £67,000 went directly to Eagles' Church and Community Mobilisation (CCM) work in Malawi – 85% of Malawi Support's expenditure. This covered our annual commitment to the national CCM programme and the zonal Catalyse programme in Lilongwe (central region) and Zomba (south-eastern region). A further £10,577 (13%) went to Kings' Kids for its work with street-connected children, continuing the legacy of Eagles' sister agency, Chisomo. Less than 2% of expenditure went on administration, governance and communications.

Malawi Support covers Eagles' core costs that are hard to meet fully through institutional donors. In 2025, our grant made up around 19% of Eagles' total CCM budget, alongside Tearfund (41%), World Renew (28%), All We Can (6%) and Baptist Missionary Society (BMS) (6%).

E. Brief statement of the charity policy on reserves

The charity's policy is:

- to ensure that it can contribute to an annual agreed budget for Eagles' national programme
- to retain enough surplus to use flexibly to respond to specific needs that arise, such as natural disasters and shortfalls in institutional funding
- to forecast giving for the next year, as far as feasible, to retain enough for core commitments

At 31 December 2025, unrestricted reserves stood at £56,296. This ensured that Malawi Support could make its first disbursement for 2026 in January, as planned, without the usual delays that local NGOs experience in receiving institutional donor funding at the start of a new year.

F. Summary of the main activities in 2025

Public benefit

When planning our activities for the year, the Malawi Support trustees have considered the Charity Commission's guidance on public benefit and have ensured that the charity is compliant. Throughout its work, Malawi Support and Eagles ensure that projects reach those who are in need, regardless of their tribe, faith, ethnicity, gender or disability. In 2025, Eagles continued CCM work in Muslim-majority communities in Balaka, Zomba, Machinga and Mangochi, with local sheikhs taking part in the process.

Eagles mobilises local churches to work with their communities to identify and find solutions to their own needs, using their own locally available resources, so that the work is sustainable and does not create dependency. Eagles also equips churches and their communities to work with and lobby local and national government to take up their responsibilities, as well as partnering with non-government services.

Malawi Support activities

Malawi Support trustee meetings:

During 2025, Malawi Support trustees held two formal meetings, as well as an annual review with Eagles' management team and ongoing informal communication through emails and calls.

In January, trustees approved Eagles' 2025 budget and workplan. Trustees agreed to transfer funds to Eagles in three-monthly tranches rather than every six months to reduce the risk of losses from devaluation of the Malawi kwacha. Trustees reviewed the 2025 cash flow forecast, noting that regular giving had increased while one-off donations had fallen by around 10%. In response, trustees agreed to reconnect with lapsed donors, explore ways of engaging younger supporters and encourage monthly giving. Trustees also discussed the lack of progress in Eagles' plans to acquire land to build its own office and training centre. We agreed to update All Saints Weston Bath - the supporting church that put aside a potential £20,000 contribution.

In September, trustees approved the 2024 annual report and accounts. We reviewed finances, noting that lower one-off giving had been offset by several significant donations. Trustees also agreed the final 2025 tranche to Eagles, reviewed progress on the online CCM course, and planned the annual review with Eagles and the next newsletter.

Management and roll-out of Eagles' online Church and Community Mobilisation (CCM) course

Malawi Support continued to manage the Eagles online CCM course and its roll-out. We enrolled participants, organised monthly peer learning meetings (involving Eagles' staff in the facilitation), graded participants' responses and follow-up actions for each session and carried out all the tech behind the course. In 2025 the course reached influential staff from a range of NGOs, including Christians Against Poverty (CAP UK) and Tearfund, and leaders from international church denominations. Some key Eagles staff also took part, both from the CCM programme and wider project work – aiming to integrate CCM more fully across all of Eagles' work. Nine participants from Burundi, Rwanda, Ethiopia, Malawi and the UK graduated in 2025.

Malawi Support also supported All We Can (the Methodist Church's international development arm) to reflect on the potential to bring CCM into the centre of their strategy going forward. We shared learning from Eagles and wider CCM evaluations and facilitated an online participatory session for All We Can staff and partners in Africa, introducing them to CCM as an approach and to the online training. We offered them the opportunity to participate in the online CCM course in 2026, discussed timing and showed them how to sign up and register, if interested.

Malawi Support monitoring, technical support and advocacy:

In December 2025, trustees held an online annual review with Eagles' management team and CCM leaders, in place of a monitoring visit to Malawi. Together, we celebrated the year's highlights: Eagles' budget was approved before the start of the year for the first time; reports arrived on time and were of better quality; Eagles' financial base strengthened; and Catalyse in Zomba got off the ground (Catalyse is a geographically focused CCM programme, working with churches of all denominations to facilitate and support CCM in their local villages). Eagles staff described dramatic changes in Catalyse communities, with people taking up irrigation, diversifying their crops and multiplying their harvests.

The review also used an organisational 'Onion' exercise to help Eagles' staff reflect on the organisation's strengths and areas for improvement. Strengths included staff technical capacity and continuous learning, committed CCM facilitators and passionate, strong leadership. Areas to strengthen included internal and external communication and meeting agreed procedures and deadlines. Participants revisited Eagles' theory of change, adding to it the importance of trust and organisational strengthening.

In 2025, Malawi Support trustees also helped Eagles strengthen links with funders including BMS, All We Can and Compassion. In autumn 2025, a trustee and volunteer presented CCM to the Swedish Mission Council and its partners, highlighting the relevance of its asset-based CCM approach in the context of global aid cuts.

Communications

Malawi Support continued to manage the shared website for itself and Eagles, and added a feature for quick news updates, such as on elections or disasters. Trustees also worked with Eagles' CCM coordinators to produce two newsletters for supporters.

One edition of Connecting Lives highlighted the critical importance of the work that Eagles does in improving food security – especially under the pressure of increasing climate shocks. It showed how Eagles goes beyond most approaches to conservation farming through a holistic approach that protects the environment and helps people strengthen relationships too. The second edition focused on how CCM releases people's creativity and critical thinking. By beginning with people's identity, it enables them to see themselves as agents of change and achieve transformation in their own homes and communities.

Grant to Chimwemwe Children's Club (Kings' Kids)

In 2025, Malawi Support made a grant of £10,577 to Kings' Kids (through a registered NGO, Chimwemwe) for its work with street-connected children in Malawi. This followed trustees' 2024 decision to formalise the partnership, ensuring a clear paper trail and accurate accounts. In September, trustees noted the success of this work, with funding to continue throughout 2026.

Eagles Malawi activities 2025

The context for Eagles' work in 2025

Malawi remains one of the world's poorest countries. Around 85% of people live in rural areas and depend on rain-fed agriculture, and an estimated 71–77% live below the international poverty line. Below-average 2025 harvests, driven by El Niño dry spells, pushed maize prices to around 160% above the five-year average. By the 2025/26 lean season, an estimated four million people (22% of the population) faced acute food insecurity, with the southern districts worst affected.

The economy remained under severe strain. Inflation stood at 27.9% in January 2026, driven by food and energy costs, and the kwacha traded at more than twice the official rate on the parallel market. Malawi held a general election in 2025, and President Peter Mutharika was sworn in on 4th October 2025. Hard-pressed families are prioritising food over school costs. Repeated floods and cyclones continue to damage schools and disrupt livelihoods.

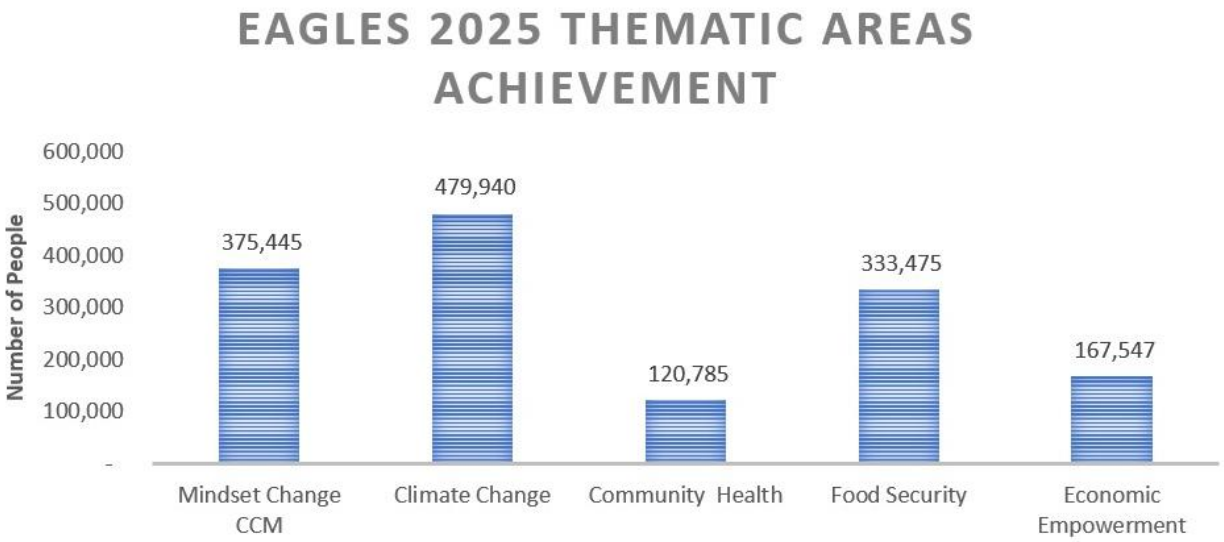
Summary of Eagles' work in Malawi

Eagles supported 1,477,192 people in 2025 (60% female) across a range of areas (see graph below).

Of these, Malawi Support's core CCM funding empowered 375,445 people – 15% more than in 2024 – through 444 churches (61% from Eagles' home church, Living Waters, and 39% from other denominations). CCM reached churches across all three regions:

- 226 in the northern region (51%)
- 131 in the southern and eastern region (30%)
- 87 in the central region (20%)

Eagles' CCM approach trains churches to work with community leaders and members of all faiths, and to identify those who are especially vulnerable.



Church and Community Mobilisation (CCM) activities 2025

Eagles' CCM activities funded by Malawi Support in 2025 included:

- National mobilisation of churches: Eagles continued to equip churches across the country to work with their communities to bring lasting change. One of the ways it does this is through 'envisioning sessions' which help them to understand their mandate to support the poor and vulnerable and to become aware of the resources and skills they have within them. In 2025, Eagles facilitated these sessions in clusters in six districts, bringing together the Social Action Committees (SACs) responsible for facilitating, overseeing and sustaining the work. The priority message was to strengthen these committees and increase coordination among them. Each district drew up an action plan, including setting up SACs in churches that did not yet have them.

  Eagles also carried out follow-up and monitoring visits, including to churches with new leaders who had not participated in previous envisioning sessions, for Self-Help Groups in the communities and to review training and practice with the volunteer facilitators.

- The Catalyse programme: Catalyse provides more in-depth CCM training to church leaders and facilitators in a zone or geographic area.

  In Lilongwe district, central Malawi, Catalyse worked with 25 local churches in ten communities. Eagles trained, observed and gave feedback to local facilitators, strengthening their confidence, attitudes and skills.

  In Zomba district, south-eastern Malawi, the Catalyse extension programme worked with 33 churches. Eagles facilitated envisioning sessions and leadership training for church and community leaders, and trained facilitators in mobilisation, breaking dependency and community mindset change and analysis tools.

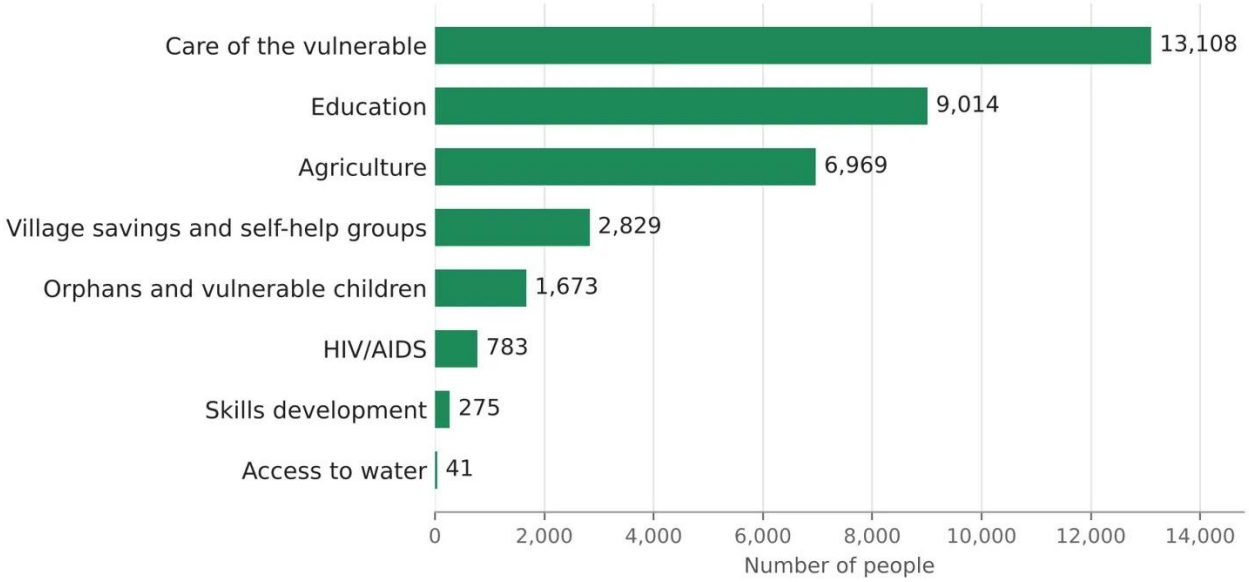
  Across the programme, Eagles also carried out mid-year and end-of-year monitoring visits. Churches continued envisioning Bible studies – applied through acts of love for the elderly, chronically sick, people with disabilities, orphans and vulnerable children.

- Training church leaders in CCM

  In 2025, Eagles trained 82 student church leaders (22 women, 60 men) at the Bible College in Blantyre and Mzuzu in Integral Mission, equipping them in the CCM approach. This is the highest number in any year. Over the past ten years (2016 to 2025), Eagles has trained a total of 471 students (27% women and 73% men).

Outcomes achieved through Eagles' work core-funded by Malawi Support

Eagles' training is changing how communities see themselves and their resources. As a result, broken relationships are healed, people have more food, more children are in school, vulnerable people are cared for and the environment is better protected – driven by communities themselves, rather than by outside handouts. The graph below shows the scale of action:



Social Action Committees sustain the work and outcomes. 235 of the 444 churches reached now have SACs. 174 were active in 2025. Eagles plans follow-up in the central and northern regions, where workload, pastor transfers and communication gaps have left fewer committees active.

The sections that follow describe the changes CCM is enabling communities to bring about:

Improved relationships and safety

As a result of CCM, 2025 saw broken relationships repaired at different levels and across different groups. For example:

- Within families and villages: Men and women in Catalyse communities say both genders now share leadership and there is less conflict both within families and at a wider level.
- Within and between churches, denominations and other faiths: Church leaders in both Catalyse regions have formed leaders' groups across denominations ('pastors' fraternals'). Sheikhs in Balaka and other Muslim-majority districts have taken part in CCM.
- Between faith groups, government and community: In one area, a long-standing rift between the forestry department and communities was healed, so that church, community and government now speak with one voice.

Healed relationships have made it easier to raise and address safeguarding concerns. In Catalyse Lilongwe, Eagles' training led to the community appointing safeguarding champions among the youth. These young people facilitate conversations and reflections on gender roles and safety. And the whole community is now working with police and government Social Welfare staff to make sure every child is safe and supported.

Improved standard of living/ food security

Families in CCM communities now produce more, and more varied, food. For example, in Kamkwenu (Lilongwe), where CCM has run since 2020, cooperative members now harvest five ox-carts per hectare instead of one and a half. Their children eat three meals a day instead of one, eat a wider variety of food and fall sick less often. And in Zomba, households that took up irrigation as a result of CCM can now harvest in the dry season too, giving them food all year round and a surplus to pay school fees and buy clothes.

"I've discovered I'm more than able to deal with the hunger situation and have begun irrigation farming."
(church leader, Zomba district)

People are also saving and earning more, enabling them to provide necessities for their families, such as school fees, medicine and emergencies.

476 people, 92% of them women, now save together in 34 Self-Help Groups. Some churches and communities are also supporting vocational training. For example, in Kachere (Blantyre), four people gained certificates in design and tailoring, gaining a new source of income:

> *"I was just a housewife, doing nothing. But after noticing the pressure on my husband because of the economic hardship we were facing as a family, I decided to do the training and that was one of the best decisions made in my life."* (Mphatso)

Improved education

As families' incomes grow and churches take responsibility for vulnerable children, more children are going to, and staying in, school. Churches are supporting orphans and vulnerable children with school costs so they can continue their education. And in Chiwoko (Lilongwe district), girls as well as boys have gone back to school through a youth-led "Back to School" programme they initiated as part of CCM. Parents say:

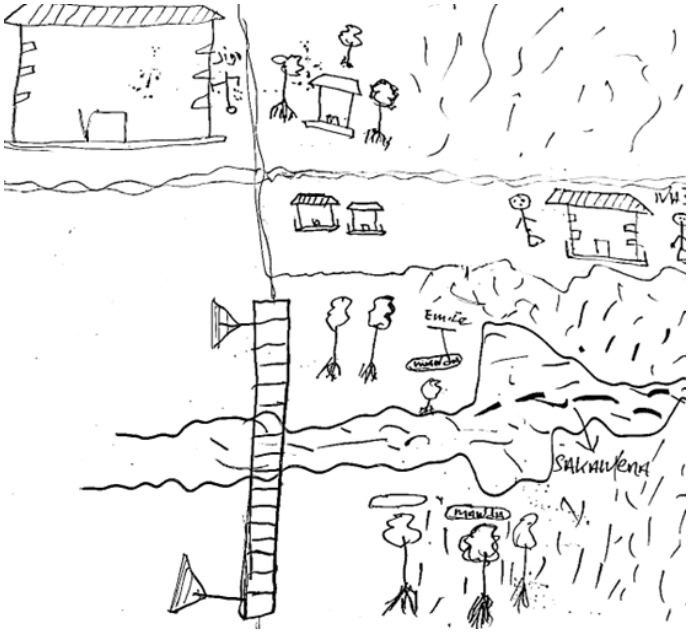
> *"Now all my children are in school. We are not struggling to send them anymore."*

The change can impact a whole family's future. For example, Felester, a widow with six children in Kamanzi village (Lilongwe district), could no longer pay her children's college fees. Using what she learned through CCM, she diversified her crops, made her own fertiliser and planted three times a year. All three of her eldest children have now graduated from university and found jobs. Felester has become a CCM facilitator herself, bringing hope to other widows.

Improved environment

Communities are protecting their environment and are more resilient to climate shocks. They now see their natural resources as assets to protect. They have built dykes to control river flooding and planted trees to stop soil erosion. In 2025, 486 people took part in tree planting. In Zomba, after CCM training, they set up five Natural Resource Management Committees to manage five new woodlots (photo right). As Pastor Shadreck puts it:

> *"We realise now that we have trees and that they can help stop the soil from being eroded."*



Communities are also designing their own solutions to climate change – so the solutions belong to them and will last. They map and mobilise their own resources Committees to manage five new woodlots (see map from Zomba district left), as well as getting local government to play its part. Instead of just donating irrigation pumps, Eagles is trying out two different approaches to enable Communities to contribute to financing and maintaining irrigation themselves.

Improved health and care for vulnerable people

CCM trained communities have improved their health and hygiene. For example, they have planted trees in areas where standing water attracts mosquitoes to prevent malaria. They run groups for people affected by HIV/AIDS and others from the wider community to reduce stigma and provide much needed support. Caring for the most vulnerable has become part of how mobilised churches live out their faith. They have linked up with their local hospitals to support them. Elderly, disabled and chronically sick people now have church members and neighbours who cultivate their land, repair their homes and visit them. A community member with a disability in Mulanje now has a wheelchair, bought by their local church. In Zomba, a church provides cooked food to inmates at the overcrowded maximum-security prison.

Improved resilience

The most fundamental change CCM brings is in mindset: people stop waiting for outside help and start using their own resources to solve problems. For example, in Chiwoko (Lilongwe), where Catalyse began recently, the volunteer church facilitators have already trained 280 people themselves. Community members say:

> *"We are changing the way we think – not depending on handouts any longer but becoming people who can develop our own area."*

G. Learning

Eagles staff and Malawi Support trustees drew out the following key learnings in 2025:

1. **CCM works best as the "yeast" in all of Eagles' work:** Eagles is now mainstreaming CCM into all its programmes, including disaster risk reduction. CCM is now part of staff induction and non-CCM staff members have taken part in the online CCM course.
2. **A balanced, holistic approach is essential:** CCM addresses spiritual, emotional and material needs. It builds trust across churches, communities, faiths and government. It means people can address the issues that are priorities at that time for them.
3. **Working across denominations multiplies impact:** Collective efforts by different denominations, for example through pastors' fraternals, can bring significant transformation quickly.
4. **Young people are a game changer:** They are the majority, energetic and often without employment. Where youth lead initiatives themselves, such as tree planting, crop diversification and back-to-school initiatives, the results are striking. Yet youth involvement is still too low overall in CCM and in Eagles' work.
5. **Peer learning and local structures sustain change:** Monthly meetings of pastors, local leaders and Social Action Committees keep the work going after Eagles' direct support ends. However, pastor transfers and limited monitoring mean committees can lapse.
6. **Trust is foundational:** Eagles' work depends on the trust of funders and communities, which rests on competence, integrity, reliability and being on people's side. Eagles has added trust to its theory of change.
7. **Clear, timely communication and financial reporting strengthen the partnership:** Both partners agreed deadlines for reporting ahead of 2026, so funds can be released on time. Malawi Support wants to be a critical friend and not a traditional donor for Eagles, so mutual trust and follow through on agreements is critical.

Eagles also faced some key challenges in 2025: some church leaders lack the will to engage in social action – mindset change needs an ongoing process; some churches have yet to integrate holistic ministry; frequent cyclones disrupt community initiatives; and funding gaps meant CCM work in Dowa stopped, Chikwawa activities were reduced, and staff training, exchange visits and follow-up of Bible school graduates could not go ahead.

Conclusion

In 2025, Eagles' CCM work reached 375,445 people through 444 churches – 15% more people than the previous year – and trained more student church leaders than in any previous year. Churches and their communities achieved lasting changes in relationships and safety, health and care for the vulnerable, education, standard of living and the environment.

Looking ahead, Eagles plans to deepen engagement with leaders of different denominations, scale up youth involvement, strengthen resource mobilisation at organisation, church and community level, and integrate disaster risk reduction in all its work.

CCM continues to prove both effective and low cost, and there is growing interest from other organisations and churches across the world to learn how to adopt CCM – and therefore to participate in the Eagles online CCM course, run by Malawi Support.

Malawi Support trustees are very conscious of the changing and extremely challenging context in which Eagles is working. Cuts in international aid are exacerbating the huge challenges that Malawi faces in climate change, cost of living, lack of forex and governance. Our income fell by 13% in 2025, and trustees drew on reserves to maintain our commitment to Eagles. Trustees are very grateful to the individuals and churches supporting Eagles' work who have continued to give so generously.

Approved by the trustees on 13th October 2026 and signed on their behalf by:

Tony Haines [Chair of the Board of Trustees]

YOUR LOCAL TRUSTED ADVISORS

REGISTERED CHARITY NUMBER: 1115747

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

MALAWI SUPPORT

Owen Limited

Chartered Accountants &
Business Advisors

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

MALAWI SUPPORT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of the charity is to develop the capacity and skills of socially and economically disadvantaged communities in Malawi, in such a way that they are better able to identify and help meet their needs and participate more fully in society and, in particular, to support the charitable work of Eagles Relief and Development Programme. The activities of the charity are raising funds from UK supporters to send to Eagles Relief and Development Programme in Malawi, to be used in development projects across Malawi.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees are satisfied that appropriate controls are in place.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1115747

Principal address

Eden Cottage
32 Corston Lane
Corston
Bath
BA2 9AE

Trustees

A Haines
D Haines
B Stark
R James
C James
N Kenneth

Independent Examiner

PG Owen Limited
Chartered Accountants
124 High Street
Midsomer Norton
Bath
Avon
BA3 2DA

Approved by order of the board of trustees on ...13th October 2026..... and signed on its behalf by:

D. I. Haines

.....

D Haines - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MALAWI SUPPORT

Independent examiner's report to the trustees of Malawi Support

I report to the charity trustees on my examination of the accounts of Malawi Support (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

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

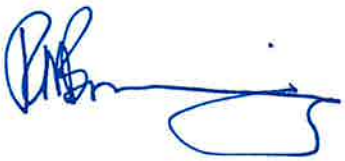
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



Robin N Browning BA(Hons) FCCA FCA FAIA BFP

PG Owen Limited
Chartered Accountants
124 High Street
Midsomer Norton
Bath
Avon
BA3 2DA

Date: 19th October 2026

Owen Limited
Chartered Accountants & Business Advisors

MALAWI SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		67,417	77,529
Investment income	2	764	736
Total		68,181	78,265
EXPENDITURE ON			
Raising funds	3	1,130	1,052
Other		77,828	92,118
Total		78,958	93,170
NET INCOME/(EXPENDITURE)		(10,777)	(14,905)
RECONCILIATION OF FUNDS			
Total funds brought forward		67,073	81,978
TOTAL FUNDS CARRIED FORWARD		56,296	67,073

The notes form part of these financial statements

MALAWI SUPPORT

BALANCE SHEET
31 DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	7	10,255	7,399
Cash at bank		46,761	60,359
		57,016	67,758
CREDITORS			
Amounts falling due within one year	8	(720)	(685)
NET CURRENT ASSETS		56,296	67,073
TOTAL ASSETS LESS CURRENT LIABILITIES		56,296	67,073
NET ASSETS		56,296	67,073
FUNDS	9		
Unrestricted funds		56,296	67,073
TOTAL FUNDS		56,296	67,073

The financial statements were approved by the Board of Trustees and authorised for issue on 13th October 2026 and were signed on its behalf by:

D. I. Haines

.....
D Haines - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

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

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	764	736

continued...

3. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	720	685

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	77,529
Investment income	736
Total	78,265
EXPENDITURE ON	
Raising funds	1,052
Other	92,118
Total	93,170
NET INCOME/(EXPENDITURE)	(14,905)
RECONCILIATION OF FUNDS	
Total funds brought forward	81,978
TOTAL FUNDS CARRIED FORWARD	67,073

continued...

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2025 and 31 December 2025	447
DEPRECIATION	
At 1 January 2025 and 31 December 2025	447
NET BOOK VALUE	
At 31 December 2025	-
At 31 December 2024	-

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	10,255	7,399

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	720	685

9. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	67,073	(10,777)	56,296
TOTAL FUNDS	67,073	(10,777)	56,296

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,181	(78,958)	(10,777)
TOTAL FUNDS	68,181	(78,958)	(10,777)

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted fund	81,978	(14,905)	67,073
TOTAL FUNDS	81,978	(14,905)	67,073

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	78,265	(93,170)	(14,905)
TOTAL FUNDS	78,265	(93,170)	(14,905)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted fund	81,978	(25,682)	56,296
TOTAL FUNDS	81,978	(25,682)	56,296

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	146,446	(172,128)	(25,682)
TOTAL FUNDS	146,446	(172,128)	(25,682)

continued...

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	67,417	77,529
Investment income		
Deposit account interest	764	736
Total incoming resources	68,181	78,265
EXPENDITURE		
Other trading activities		
Bank charges	410	367
Other		
Trustee monitoring and support	-	2,078
Website management	251	520
Training and advocacy (eLearning)	-	1,400
Grants to Eagles Relief and Development	67,000	88,120
Grants to Chimwemwe Children's Club ('Kings Kids')	10,577	-
	77,828	92,118
Support costs		
Governance costs		
Independent examiner's fees	720	685
Total resources expended	78,958	93,170
Net expenditure	(10,777)	(14,905)