

Company registration number: 02934493

Charity registration number: 1038785

Promote Mifumi Project Ltd

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 May 2021

Walden Way & Co Ltd
Chartered Certified Accountants & Registered Auditors
Unit A3, Gateway Tower
32 Western Gateway
London
E16 1YL

Promote Mifumi Project Ltd

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Promote Mifumi Project Ltd

Reference and Administrative Details

Trustees	Dr R K Thiara Miss A Manyange Ms J Otunnu Ms P Lucas Mr J P Ndira
Secretary	Dr F A Turner
Other Officers	Dr F A Turner, Executive Director
Principal Office	42 Bell Hill Road, Bristol BS5 7LU
Company Registration Number	02934493
Charity Registration Number	1038785
Bankers	Barclays 53-55 Broadmead BRISTOL Britannia Building Society 14 Broadmead BRISTOL Nat West 740 Waterside Drive, Aztec West BRISTOL
Independent Examiner	Walden Way & Co Ltd Chartered Certified Accountants & Registered Auditors Unit A3, Gateway Tower 32 Western Gateway London E16 1YL

Promote Mifumi Project Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2021.

The Trustees confirm that the annual report and financial statement of the charity comply with the current statutory requirements, the requirements of the Governing Document and the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, by guarantee, as defined by the Companies Act 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and its Governing under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Company is based in the UK with a sister company, MIFUMI Uganda that is based in Uganda and is registered as a Charitable Company Limited by Guarantee in Uganda.

The two organisations have one unifying objective which is set out below. The partnership is based on the following principles:

1 MIFUMI UK is responsible for developing and sustaining relationships with UK funding agencies and producing applications for grants for the relevant projects in Africa. It manages any grants awarded, and distributes the funds accordingly. It provides appropriate support to MIFUMI Uganda when required and monitors compliance with financial and programme agreements.

2 MIFUMI Uganda has responsibility for day-to-day management and implementation of all projects in Uganda.

3 The two organisations are jointly responsible for their overall strategic direction, and for the identification, formulation, scheduling and budgeting of all projects.

4 Directors and senior managers of both organisations are in regular contact and meet approximately four times a year to review their joint responsibilities.

Recruitment and appointment of trustees

The Trustees have all been recruited from friends of the Charity, benefactors or individuals nominated by benefactors. New Trustees are appointed by vote of the existing Trustees. The Trustees are limited to a minimum number of three with no upper limit. MIFUMI UK and MIFUMI Uganda do not share Trustees. MIFUMI Uganda is governed by an independent locally identified and appointed Board of Trustees.

Induction and training of trustees

All Trustees appointed to date have been familiar with the detailed objectives and practical work of the Charity. All Trustees have been encouraged to attend appropriate external training courses for Charity Trustees. Both the Chairman and Treasurer have attended such courses, and both have extensive experience as Trustees of other Charities. All Trustees have a day to day involvement in the activities of the Charity.

Promote Mifumi Project Ltd

Trustees' Report

Risk management

The risks to which the Charity is exposed have been identified and reviewed by the Trustees. Due to the nature of the structure of the Charity, the small number of employees and the organisation's relationship with our sister Company in Uganda, the major risks of MIFUMI UK are all associated with financial probity, and these have been minimised by the implementation of suitable internal control procedures for the authorisation of all transactions and projects.

The Purpose

MIFUMI's mission is to strengthen community-based and civil society responses to Violence against women and girls (VAWG). We do this by working at the community level in Uganda to enable the provision of focused, a complete range of support to survivors and pioneering campaigns on harmful social practices particularly bride price. MIFUMI's activities are guided by our Theory of Change which espouses our beliefs about how change happens.

The Objectives

To advance education and to relieve need in Mifumi village, Tororo district, eastern Uganda, by the provision of a school, a medical centre, and in such other charitable ways as the trustees may determine, and to advance the education of children and young persons nationally and internationally, in particular on issues of health and domestic violence.

The Focus of our work for the public benefit

Our main objectives for the year continued to focus on building on the success of the health, education, and livelihoods initiative of MIFUMI village, to create a Uganda-wide domestic violence response and prevention services, based on the learning and best practice within Tororo district, and to galvanise support to ensure harmful social practices that are injurious to women and girls' health and wellbeing are eradicated.

The strategies we used to meet the objectives are enshrined in our Theory of Change and include the following:

- Creating safe spaces for the social, economic, and legal empowerment of women and girls, survivors of violence and abuse, to address the harmful effects of violence and abuse and support them to realise their dreams and aspirations.
- Strengthening the organisational capacity of women and girls' support groups in the community to foster collective action among women to increase their voice and ability to advocate for increased action with power holders to prevent and end SGBV
- Working in close partnership with duty bearers, service providers (medical, legal, social, community) and other CSOs to increase access to the widest range of safe and adequate response and care services for survivors.
- Conducting community and societal level campaigns for positive changes in awareness attitudes and action with regard to women and girls legal and human rights and the prevention of violence against women

The context of the COVID-19 Pandemic

MIFUMI played a very important role in the effort to alleviate difficulties experienced during the COVID-19 pandemic as it played out during the year. The GBV situation in the target communities worsened because of the COVID-19 pandemic and the mitigation measures adopted by the government; the media reports bore this situation out. Internally, field activity reports also indicated an increase in gender-based violence peculiar to the pandemic and stresses of the lockdown and increase of violence associated with polygamy and bride price.

Public services suffered disruption making it incredibly challenging to provide support to survivors who needed assistance. Access was made more difficult by the breakdown in the supportive network at the community level.

Promote Mifumi Project Ltd

Trustees' Report

MIFUMI used our unique position as a grassroots agency to pivot our resources towards the provision of emergency assistance and keeping the services accessible through the remote provision of counselling services and by getting involved in the various taskforces that were formed. Many children and young people suffered because of the closure of schools, increasing the risks of teenage pregnancies and child marriages which remain eminent. MIFUMI prioritised the making of safe and accessible services available through the advice centres for survivors to receive support; we also took steps to enhance our safeguarding measures through awareness-raising and outreach to build a supportive network at the community level to support early identification and risk mitigation.

Summary of main activities: MIFUMI did this by;

Creating safe spaces for the social, economic, and legal empowerment of women and girls, survivors of violence and abuse, to address the harmful effects of violence and abuse and support them to realise their dreams and aspirations.

MIFUMI manages 4 Gender-Based Violence Shelter homes across Uganda. The facilities offer emergency and crisis accommodation to survivors of violence and abuse together with their dependents. The facilities are centrally located within reach of key services to make it possible for survivors to easily access the range of services needed. Cases are referred to the shelter from a referral network of services which include community-based support groups, local council structures, Police (Child and Family Protection Units), and health centres.

When survivors take up emergency accommodation at the shelter, they receive counselling support, medical care and legal assistance with their case. When they leave, they receive follow up and after care services delivered through community-based survivor support groups. There are at least 30 such community-based groups supported by MIFUMI across Uganda. These support groups are both great agents/watchdogs of any GBV incidences, liaise with local officials on referral, and are a safety net for survivors' post-care after return to the communities, as they offer continued social support to the survivors to rebuild their lives and meet their aspirations.

Benefits delivered

3156 - Women and girls-survivors of violence supported to access services to improve their safety and wellbeing
1860 - Women and girls -survivors-who take individual or collective action on their rights after receiving individual care and services

Strengthening the organisational capacity of women and girls' support groups in the community to foster collective action among women to increase their voice and ability to advocate for increased action with power holders to prevent and end SGBV

MIFUMI supported skills training and economic empowerment activities to uplift the status of women after resettlement in the community through 18 community-based women groups who benefited from farm inputs, modern agriculture training, seed capital to improve on their financial welfare and linkages with other actors for business support services. Among the key successes registered within the period was the sustenance of 10 vibrant enterprises engaged in commercial catering services, events management, poultry keeping, cattle keeping and piggery, to mention but a few.

Survivors support groups:

There are 28 existing community support groups, which are comprised of male and female community-based champions. The team offers hand holding support to survivors to safely access locally available service points, mediate and counsel concerned parties, refer, and offer post abuse care to ensure a safe environment for the survivors upon resettlement back to the community.

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Trustees' Report

Working in close partnership with duty bearers, service providers (medical, legal, social, community) and other CSOs to increase access to the widest range of safe and adequate response and care services for survivors.

A total of 267 women and men were recruited and trained to become inspired and determined community-based women rights champions supporting response and prevention of gender-based violence in the communities where we work. In partnership with them and other local actors in the districts, MIFUMI successfully facilitated a series of coordination meetings which gave birth to various commitments, including allocation of both human and physical resources, including assigning community development officers, provision of land, or funding and making their services more accessible to survivors. Several new partnerships were developed during the year leading to an increase in referral service points and services available closer to survivors.

The shelters staff teams are part of several social media platforms, i.e., district COVID-19 task forces, district GBV actors' forums, Nation GBV shelters groups, to strengthen collaboration, referrals, and partnerships in service provision; this has enabled a lot of shared learning, and improved networking among the different GBV shelter implementing Partners. MIFUMI hosted several high-level delegations during the year, including UN representatives, central government officials, Ministers of Gender, all of which increased the focus of attention on ending GBV and strengthening collaboration among the actors.

Conducting community and societal level campaigns for positive changes in awareness attitudes and action with regard to women and girls legal and human rights and the prevention of Violence against Women

Great partnerships have been developed with local radio stations that offer free radio airtime based on their community social responsibility programmes. MIFUMI uses such occasions to speak directly with the community on the harmful effects of GBV the risk mitigation measures and actions that communities can take to rid themselves of the plague of GBV in their communities. An estimated number of 12 million listeners were reached with the GBV messages during the year.

Participation in commemoration of international days.

MIFUMI led several initiatives across the country in commemoration of the 16 Days of Activism against Violence Against Women, International Women's Day, and the Day of the African Child. MIFUMI contributed information and educational materials to the celebrations and reached out and sensitised the communities on SGBV prevention, and ran various workshops, legal aid clinics and educational events in the communities.

Toll-free Helpline - 0800 200 250

The MIFUMI National Domestic Violence Helpline is a 24-hour toll-free line where counselling, advice and referral services are given to callers experiencing Domestic Violence. The helpline enables callers to access free and confidential advice on GBV from a convenient place where they feel safe.

Up to 745 calls (470 women and 275 men) were received across the country to seek support via the helpline. At least 626 cases were referred to other service providers, including the LCs and religious leaders. Callers feel more empowered after a phone call, which is notable in how they appreciate the conversation. In about half of the cases, we receive callers who cannot afford transport costs to reach services which are far from them, for example, if they must travel into towns and cities from the villages. In other cases, poor connectivity affects the quality of conversations held, so we write down survivors' phone numbers and call back. In other cases, callers don't have a phone for follow up, in which case we record information about their preferred relative or friend through whom we can make follow up calls.

Promote Mifumi Project Ltd

Trustees' Report

Future priorities for our work on gender-based violence include the following:

- Each district's local government where the shelters operate have assigned at least one community development officer to sustain the partnership with local authorities into the future.
- To continue the empowerment of survivors through support groups and the identification and training of more women's rights champions to provide support to survivors as appropriate and mobilise communities on social change. Their package of training and support covers the rights of survivors, laws and policies that protect women and children, risk assessment, safety planning, how to provide appropriate support and refer survivors, and how to provide aftercare and follow up. The support groups foster empowerment for both individual and collective action.
- To continue mapping and engaging existing CSO partners and other relevant actors in each of the districts, for example, the UN Spotlight initiative in Tororo, to foster collaboration in providing a comprehensive referral network of services.
- To continue building on the goodwill and support of partner organisations and collaborators in identifying and filling gaps and supporting advocacy.

MIFUMI Primary School-Improving Quality of Education for Children of MIFUMI village

Mifumi Primary School has been preparing our children for the future for the past 27 years to make their lives better. We pride ourselves on being the academic giant in the area, and it is no doubt that we were chosen as a model school in our locality. We are known for our academic excellence and good infrastructure that makes for a friendly learning environment.

With the ravaging effect of COVID-19, the school operations were heavily affected due to the national lockdown and closure of schools that followed. Classes have been re-opening in a phased manner, and this seriously affected the traditional school calendar year that normally begins in January and ends in December.

Nevertheless, the school embarked on printing home learning materials for all learners caught up in the lockdown. The school administration re-directed its efforts in planning and drawing new strategies for the school to address the COVID-19 challenges.

The school has a population of 578 pupils (321 girls and 292 boys). The school policy encourages girl-child education, which explains why there are more girls than boys.

This year's final exams were done in March 2021 instead of the traditional month of November due to the COVID-19 lockdown. A total of 34 candidates successfully completed their final examinations and are awaiting their results.

The government operated a staggered calendar that allowed only a few pupils to attend school at any one time. We are proud to have coped well enough with the situation and to maintain our position among the best performing schools in the region.

Key highlights at the school this year

International Volunteers Programme:

The school encourages and promotes volunteers from within and from overseas to support teaching at the school. This time around, we were delighted to host Jacob Carnegie from England, who volunteered from February to May 2021. He was very helpful to the school and supported in teaching the upper classes and playing games with the boys during his free time. Jacob made a huge impact on the community by growing vegetables and rearing rabbits through his pet projects. Jacob also produced a video documentary <https://mifumi.org/impact/our-story/mifumi-secondary-school/> to be used for raising funds to complete the construction of the village secondary school. At the moment, kids who qualify from primary school have nowhere to go as there are no secondary education facilities nearby.

Promote Mifumi Project Ltd

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Feeding programme

The school provides mid-day meals to the pupils. This was made possible with funding from Standard Bank - Jersey. This programme has been of great importance in that it boosts learner's nutrition and reduces the rate of absenteeism since many pupils have just one meal a day at home.

The Agriculture club:

Through its agriculture club, the school promotes best practices in farming. This year-round, it embarked on promoting organic farming, which saw the school plant various vegetables, including tomatoes, spinach, cabbages, and eggplants used to supplement school meals.

The school hall gets a facelift.

The once dilapidated school hall was given a make over that brought out its once beautiful character. This was made possible with funding of £2,151 that was raised by staff and friends from Standard Bank - Jersey. The money was used to repair the leaking roof and ceiling boards and to apply a fresh coat of paint on the walls. The hall known here as 'Atuki hall' is a very important facility used by the school and the community as a venue for meetings, Church services and educational activities.

MIFUMI Health Centre

Mifumi Health Centre was set up with the mission to empower communities to improve their health and wellbeing. Our vision is "communities in control of their own health and wellbeing", and our mission is "empowering communities we serve through the health centre, to improve on their health and wellbeing". The health centre provides comprehensive health care services which cover both clinical and primary care services in the community. It serves a catchment of more than 100,000.

The health centre uses a community-based approach to rigorously engage with the community through community meetings and through work with the Village Health Team members serving the Mifumi Health Center catchment area. Through quarterly community meetings, the management and staff of Mifumi Health Center continuously probe the community for pressing needs. The current set-up includes theatre, general ward, maternity ward, labour suite, laboratory, pharmacy, and outpatients.

Acknowledgements

We are ever so grateful for the tremendous support we received during the year that made it possible to continue the work of fulfilling MIFUMI's mission and assisting marginalised and hard to reach communities to lift themselves out of poverty. We are grateful to our donors including, FCDO and JoCox Memorial Fund, the Standard Bank of Jersey, The Netherlands Embassy in Uganda, UNWOMEN, Trinity Trust Jersey and the Community of Jersey Channel Islands, for the generous support.

We extend our appreciation to the district local governments in our respective districts of operation and the friends of MIFUMI, who have all played an important role in sustaining the activities of MIFUMI.

Promote Mifumi Project Ltd

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Activities in relation to achievements for public benefit

During the year, MIFUMI added value and made strides in addressing these barriers and creating an enabling environment in which response and prevention of violence against women and children can happen specifically for the benefit of the most marginalized women and children afflicted by a range of other factors including disability, HIV, and sexual exploitation.

Financial Review

The income was £139,599 (2020 - £110,808) and expenditure of £132,350 (2020 - 135,387), resulting in a surplus of £7,249 (2020 - deficit of £24,579). Total funds stand at £15,897 (2020 - £8,648).

Restricted funds:

Restricted funds as at 31 May 2021 are £0.00 (2020 - £0.00).

Unrestricted funds:

Unrestricted funds as at 31 May 2021 are £15,897 (2020 - £8,648).

Reserves policy

Minimal reserves are held by the charity other than those represented by restricted funds. Monies are received from the various benefactors and are transferred to the appropriate African partners as appropriate. On this basis, there is no formal reserves policy.

The trustees (who are also the directors of Promote Mifumi Project Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

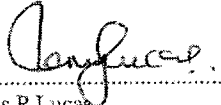
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. 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.

Promote Mifumi Project Ltd

Trustees' Report

The annual report was approved by the trustees of the charity on 26/3/22 and signed on its behalf by:



Ms P Lucas
Trustee

Promote Mifumi Project Ltd

Independent Examiner's Report to the trustees of Promote Mifumi Project Ltd

I report on the accounts of the charity for the year ended 31 May 2021 which are set out on pages 11 to 21 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

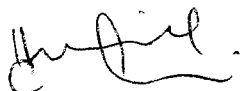
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



.....
K. Aamir Qadri - FCCA
Chartered Certified Accountants & Registered Auditors
ACCA

Unit A3, Gateway Tower
32 Western Gateway
London
E16 1YL

Date: 26/03/22

Promote Mifumi Project Ltd

**Statement of Financial Activities for the Year Ended 31 May 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	23,513	116,079	139,592	110,741
Investment income		<u>7</u>	<u>-</u>	<u>7</u>	<u>67</u>
Total Income		<u>23,520</u>	<u>116,079</u>	<u>139,599</u>	<u>110,808</u>
Expenditure on:					
Raising funds		-	(100)	(100)	(987)
Charitable activities	3	-	(129,586)	(129,586)	(131,563)
Other expenditure	4	<u>-</u>	<u>(2,664)</u>	<u>(2,664)</u>	<u>(2,837)</u>
Total Expenditure		<u>-</u>	<u>(132,350)</u>	<u>(132,350)</u>	<u>(135,387)</u>
Net income/(expenditure)		23,520	(16,271)	7,249	(24,579)
Transfers between funds		<u>(16,271)</u>	<u>16,271</u>	<u>-</u>	<u>-</u>
Net movement in funds		7,249	-	7,249	(24,579)
Reconciliation of funds					
Total funds brought forward		<u>8,648</u>	<u>-</u>	<u>8,648</u>	<u>33,227</u>
Total funds carried forward	15	<u><u>15,897</u></u>	<u><u>-</u></u>	<u><u>15,897</u></u>	<u><u>8,648</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15.

Promote Mifumi Project Ltd
(Registration number: 02934493)
Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	-	302
Current assets			
Cash at bank and in hand	12	22,220	13,909
Creditors: Amounts falling due within one year	13	<u>(6,323)</u>	<u>(5,563)</u>
Net current assets		<u>15,897</u>	<u>8,346</u>
Net assets		<u>15,897</u>	<u>8,648</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>15,897</u>	<u>8,648</u>
Total funds	15	<u>15,897</u>	<u>8,648</u>

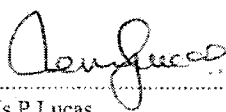
For the financial year ending 31 May 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 11 to 21 were approved by the trustees, and authorised for issue on 26/3/2022 and signed on their behalf by:



 Ms P Lucas
 Trustee

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2021

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Promote Mifumi Project Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 and legacies

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

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2021

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Interest received from saving bank accounts is declared as investment income.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2021

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2021

2 Income from donations and legacies

	Unrestricted funds		Total 2021	Total 2020
	General	Restricted		
	£	funds	£	£
		£		
Donations and legacies;				
Donations from individuals	10,028	-	10,028	17
Grants, including capital grants;				
Grants from other charities	-	116,079	116,079	108,278
Other income from donations and legacies	<u>13,485</u>	<u>-</u>	<u>13,485</u>	<u>2,446</u>
	<u><u>23,513</u></u>	<u><u>116,079</u></u>	<u><u>139,592</u></u>	<u><u>110,741</u></u>

We received £116,079 (2020 -£60,469) from DFID UK AID for the Mifumi Women's Network.

We received £0.00 (2020 - £36,809) from Comic Relief for the Mifumi Health Service grant.

We received £10,000 (2020 - £11,000) from Standard Bank Jersey for educational scheme in Uganda.

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2021

3 Expenditure on charitable activities

	Note	Restricted funds £	Total 2021 £	Total 2020 £
Grant funding of activities		81,429	81,429	59,724
Staff costs		44,503	44,503	59,832
Governance costs	5	<u>2,382</u>	<u>2,382</u>	<u>2,744</u>
		<u>128,314</u>	<u>128,314</u>	<u>122,300</u>

4 Other expenditure

	Restricted funds £	Total 2021 £	Total 2020 £
Depreciation of plant and machinery	302	302	302
Insurance	-	-	365
	<u>302</u>	<u>302</u>	<u>667</u>

5 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	1,188	1,188	1,188
Other governance costs	<u>1,194</u>	<u>1,194</u>	<u>1,556</u>
	<u>2,382</u>	<u>2,382</u>	<u>2,744</u>

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2021

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Investment income	<u>(7)</u>	<u>(67)</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	43,752	57,337
Social security costs	-	1,329
Pension costs	<u>751</u>	<u>1,166</u>
	<u>44,503</u>	<u>59,832</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Number of employees	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year.

9 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>1,188</u>	<u>1,188</u>

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2021

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 June 2020	925	925
At 31 May 2021	925	925
Depreciation		
At 1 June 2020	623	623
Charge for the year	302	302
At 31 May 2021	925	925
Net book value		
At 31 May 2021	-	-
At 31 May 2020	302	302

12 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	77	89
Cash at bank	22,143	13,820
	22,220	13,909
Bank overdrafts	-	(3)
Cash and cash equivalents in statement of cash flows	22,220	13,906

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	-	3
Other taxation and social security	1,553	685
Other creditors	2,388	2,493
Accruals	2,382	2,382
	6,323	5,563

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2021

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £751 (2020 - £1,116).

15 Funds

	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2021 £
Unrestricted funds					
General	8,648	23,520	-	(16,271)	15,897
Restricted funds	<u>-</u>	<u>116,079</u>	<u>(132,350)</u>	<u>16,271</u>	<u>-</u>
Total funds	<u><u>8,648</u></u>	<u><u>139,599</u></u>	<u><u>(132,350)</u></u>	<u><u>-</u></u>	<u><u>15,897</u></u>
	Balance at 1 June 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2020 £
Unrestricted funds					
General	13,200	2,530	-	(7,082)	8,648
Restricted funds	<u>20,027</u>	<u>108,278</u>	<u>(135,387)</u>	<u>7,082</u>	<u>-</u>
Total funds	<u><u>33,227</u></u>	<u><u>110,808</u></u>	<u><u>(135,387)</u></u>	<u><u>-</u></u>	<u><u>8,648</u></u>

The specific purposes for which the funds are to be applied are as follows:

Mifumi Uganda, resources expended in respect of the followings:

To enable Mifumi to continue with its overall aims. Preventing and responding to GBV – Uganda and South Africa, and developing Mifumi UK's Advocacy, learning and Governance.

Mifumi Educational Scheme

These funds are for supporting Mifumi Primary School and scholarships

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2021

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	22,220	22,220
Current liabilities	<u>(6,323)</u>	<u>(6,323)</u>
Total net assets	<u>15,897</u>	<u>15,897</u>

17 Related party transactions

During the year the charity made the following related party transactions:

Mifumi Uganda

(Mifumi Uganda is charitable organisation under common control)

The Charity donated funds to Mifumi Uganda with unifying objectives, totalling £10,000.00 (£11,000 – 2020). At the balance sheet date the amount due to/from Mifumi Uganda was £Nil (2020 - £Nil).