

Company registration number: 02934493

Charity registration number: 1038785

Promote Mifumi Project Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2024

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

Promote Mifumi Project Ltd

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 19

Promote Mifumi Project Ltd

Reference and Administrative Details

Trustees	Dr R K Thiara 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 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 2024.

This Annual Report for the financial year ending 31 May 2023 is presented by MIFUMI's Directors, who are also the Trustees in line with the Companies Act 2006. This Report and Financial statement was prepared in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102) and provisions of the Statement of Recommended Practice (SORP) applicable to Charities.

ABOUT MIFUMI

MIFUMI is a leading grass-roots women's rights agency in Uganda, dedicated to providing comprehensive support services to survivors of violence and abuse. Initially focused on improving health and education in Mifumi village, the organisation has expanded its scope to address the deep-rooted issue of domestic violence. Globally recognized, MIFUMI actively works to combat harmful practices such as bride price and polygamy, which perpetuate violence against women and children.

Through hotspot mapping exercises, MIFUMI identifies areas with high prevalence of sexual and gender-based violence (SGBV) and violations of sexual and reproductive health and rights (SRHR). Their interventions primarily target these hotspots, situated at the Parish level, in districts such as Budaka, Bugiri, Bukwo, Iganga, Kalangala, Kween, Mayuge, Mbale, and Namayingo.

MIFUMI envisions a world where women enjoy their rights, challenge disabling norms, and make decisions regarding their safety and well-being. They employ a woman-centred approach to end abuse, prioritise the safety of women and children, and empower survivors to demand justice. To foster sustainable progress, MIFUMI believes in integrated interventions that address individual needs while considering the broader contextual environment.

In addition to their advocacy efforts, MIFUMI spearheads three vital projects in Mifumi Village: Mifumi Health Centre, Mifumi Primary School, and Mifumi Secondary School. Mifumi Health Centre addresses gender inequality and health disparities, focusing on reproductive health, maternal mortality, malnutrition, and non-communicable diseases. Mifumi Primary School provides quality education following the national curriculum, with a particular emphasis on promoting girls' education and nurturing early childhood development. Mifumi Secondary School, aims to deliver exceptional learning experiences that empower students to excel academically and develop essential life skills.

MIFUMI is a catalyst for change, advocating for women's rights and challenging social structures that perpetuate violence and discrimination. Through their unwavering commitment, they strive to create a brighter future where women can exercise their rights and live free from violence and abuse.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance:

Promote Mifumi Project Ltd (also referred to as MIFUMI UK) is a charity, a company limited by guarantee with its governing document, a deed of trust and constitution 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.

Promote Mifumi Project Ltd

Trustees' Report

The two organisations operate with one objective and clearly spelt-out principles as explained below;

- i. MIFUMI UK is responsible for developing and sustaining relationships with UK funding agencies and producing applications for grants for the relevant projects in Africa. MIFUMI UK manages and appropriately disburses all grants awarded through the charity. It also provides routine support to MIFUMI Uganda and monitors compliance with financial and programme agreements.
- ii. MIFUMI Uganda has responsibility for the day-to-day management and implementation of all projects in Uganda.
- iii. The two organisations are jointly responsible for their overall strategic direction and for the identification, formulation, scheduling and budgeting of all projects.
- iv. 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 work of the Charity.

All trustees are encouraged to attend appropriate external training courses for charity trustees. The chair 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.

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 a focused, 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.

Focus of our work for the public benefit.

Promote Mifumi Project Ltd

Trustees' Report

The Context of Work

The programme activities were implemented within a context of ever-increasing cost of living which has had a knock-on effect on our ability to provide the expected standard of support for our beneficiaries. In response we have had to rationalise activities and, in some cases, reduce the scope of support we are able to provide. There has also been a significant change in the policy of donors with many institutional donors reducing their contributions to the international aid envelop and changing their priorities away from gender equality concerns. These changes have affected our fundraising effort, and we are in the process of reviewing and adapting to the new situation. Locally, in Uganda, the persistent narrowing of civic space through restrictive administrative and legislative measures requiring civil society groups to comply with very demanding procedures continues to support a sub-optimal policy and operational environment which threatens civil society independence.

Despite these challenges, we are proud to have realised beneficial outcomes for our service users through application of important programme principles which include community-led and user-centric approaches and a vision of enhancing sustainability.

Our priorities continue to be to support primary and secondary education in Mifumi village Uganda by providing meals, books, and other necessities for poor pupils and students to get an education, the running of a health centre promoting health care and health promotion activities for the community, and national level support for the safety and wellbeing of women and families affected by violence and abuse.

BENEFITS DELIVERED

Objective 1: The Promotion of gender equality and women's empowerment, addressing gender-based violence, child marriage and teenage pregnancy.

Community Education and awareness

MIFUMI carried out community mobilization activities, reaching 248,983 people (153,200 were young people between 10-24 years) with information and knowledge to reject violence and abuse, access services, negotiate quality of care with service providers and provide informed support to peers. This was done through dialogues, commemoration of 3 international days, door-to-door activities, targeted conversations in places of entertainment, sports grounds, places of worship, and other community gatherings.

Access to justice

MIFUMI supported 3964 survivors with various interventions. 2,111 of them involved women and girls. 940 of the cases were reported by young people. The nature of the cases varied with 1910 (52%) being criminal while 1784 (48%) were civil cases. Child neglect was the most common type of report received. Access to medical care for survivors was supported through the distribution of vouchers.

We are proud to note that 74% of court cases were successfully concluded with a majority taking 3-6 months and costing an average of 25 pounds which is very cost effective for Uganda. There was a significant increase in cases closed at court in period 4 at 130 (78 convictions) compared to 38 in the prior period.

Time sensitive medical care has also increased with 663 survivors receiving medical examination within three days of attack compared to only 234 the prior year.

Shelters

MIFUMI supports three shelters through which a total of 265 women were supported during the year to receive psychosocial counselling, protection, temporary accommodation, medical attention and legal services.

Services at community level

The programme expanded to nine additional hotspot communities and established and brought together 1226 survivors to form 24 Survivor Support Groups.

Promote Mifumi Project Ltd

Trustees' Report

National Helpline:

The helpline received 778 calls and offered legal advice, information, referral and psychosocial support. The helpline offers legal advice, information, referral, psychosocial support and follow-up of callers.

Training of Community volunteers

1026 community volunteers were trained to be able to engage in self-mobilized initiatives, advocate for respect of rights of women and children, and implementation of gender positive policies and law. The programme proactively trained staff and stakeholders on gender equity and social inclusion (GESI) to prepare for future advocacy and reached 1861 Persons with Disabilities in its engagement sessions and meetings.

149 stakeholders from formal and informal sectors were trained on better implementation of gender response plans.

Dissemination of laws: 3000 copies of relevant laws and policies were printed (English version) and disseminated, these include the Domestic Violence Act, the constitution of the Republic of Uganda, The Penal Code Act, The DVA regulations, the Gender Policy, and the Adolescent Framework.

Gender response Plans: MIFUMI supported nine District local governments to develop and implement gender response plans. 53 officials were trained.

Passage of bye-laws and ordinances: MIFUMI supported local communities to democratically pass bye-laws and ordinances to increase protection for women and children.

Disability main-streaming: This activity involved the training and engagement of 802 stakeholders to develop policies and procedures to enhance participation of people with disabilities in MIFUMI activities.

IMPACT

Better coordination and co-creation

The programme has progressively strengthened the multi-sectoral approach which has enabled collaboration, networking and referrals, thereby increasing access to justice. Through multiple meetings and capacity building sessions of formal actors, informal actors, local council leaders, paralegals and community volunteers, the programme has identified and addressed barriers that were previously hindering access to justice for survivors.

Increased community wide focus on harmful practices

The activities have enabled MIFUMI to address and draw community attention to harmful practices. For instance, coordination with community actors led to the rescue of 34 girls from child marriage this year alone. Communities are now much better placed to recognize violence, report it, and offer support to survivors.

Increased awareness of gender-based violence and how to prevent it

The increase of grass root awareness and intentional targeting by MIFUMI activities has encouraged more community led solutions to emerge. Evidence shows increased self-mobilized action, where community members are safely intervening in cases and creating hostile environments for perpetrators of abuse.

Attitude change

There has been a noticeable change in the attitude at community level. The communities are more proactive in reporting cases and supporting survivors. This contrasts with the past when community members held that "it is not my business" and would turn a blind eye.

Empowerment

Young people have been meaningfully involved and empowered through engagement meetings exploring issues around power dynamics, choices, behaviour, decision making, mental health, and body autonomy.

In an assessment done with benefiting young people, 87% acknowledged that MIFUMI activities has enabled their access to leaders and those with power. The young people are better able to raise their issues and challenges through forums that bring young people and leaders in the same room, the issues are responded to better by the leaders.

Promote Mifumi Project Ltd

Trustees' Report

37.9% of the young people assessed, reported that they had gained a deeper understanding of children rights through the activities of MIFUMI. These include the right to education, protection, and parental care as well as equality and non-discrimination rights, rights of people with disabilities and women's rights.

Objective 2: Access to quality health care through Mifumi Health Centre

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 Centre catchment. The unit, is a grade 3 centre serving a population of 6204 in the parishes of Soni and Mifumi.

Among the key highlights of the year are the following:

There was improvement in antenatal care (ANC) and postnatal care (PNC) at Mifumi Health Centre. The Village Health Teams (VHTs) and community leaders were facilitated to strengthen referral and monitoring of the quality of services, by referring pregnant mothers to the facility, and encouraging them to join women's groups as a platform for savings and investments to increase their affordability of care.

Enhanced Awareness about Family Planning Services There are more women who are seeking family planning services today than before. At the time of reporting, women are starting to appreciate the benefits of having a balanced and manageable family size.

Immunization was a high score with the number of children immunized rising in 2024.

Higher male involvement in health service provision. There has been an overall increase in male participation as the emphasis was made for women to report at health facilities with their male spouses. As a result, men are more responsive and appreciative of reproductive health services than before.

Water service provision has greatly reduced the incidences of water-borne diseases, and typhoid cases have almost ceased in the facility records with only 3-4 cases reported per year.

Reduced malnutrition cases among the children. There have been changes in several malnutrition cases from the community received. This change is explained by services offered during outreaches such as de-worming and the health education given to the mothers.

Number of patients who accessed the facility in 2023/2024:

INDICATOR TARGET ACHIEVED

Total OPD attendance 1551 / 1227

Maternity admission 00 / 500

Referred maternity 20 / 60

Referred OPD 00 / 40

Number of pregnant women 1st visit within first trimester 312 / 166

Number of pregnant women completed their 4th visit 312 / 250

Number of deliveries 296 / 341

Number of children under 1 yr. immunised for measles rubella 264 / 334

Number of total family planning new & revisits 1252 / 297

Number of HIV clients 00 / 80

There were a number of challenges that were registered among them being:

Ø Under staffing - The facility continues to have a staffing constraint: 6 technical and 4 support staff serving a population of 6,204 in Mifumi parish which is inadequate.

Ø The unstable power supply throughout the period affected the centre so much, with the laboratory and maternity wing being the most hit.

Promote Mifumi Project Ltd

Trustees' Report

Ø Water supply to the centre was also disrupted due to the breakdown of the water pump that took long to be repaired.

Ø Non-operational theatre has continued to affect the service delivery at the facility. This has affected the patients in need of surgical procedures who have to be referred on.

Objective 3: Access to quality education through Mifumi Primary School and Mifumi Secondary School

Our School Motto - "Work for Progress"

Our School Mission - is to enable children realize their full potential for development, through providing outstanding education.

Mifumi Primary School has been preparing our children for the future for the past 30 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 688 pupils in nursery and primary, the school dedicated its efforts in delivering quality education to the children of Mifumi. The teaching staff are 14 in number, including 3 volunteer teachers who dedicate their time to teaching.

Key Achievements

Infrastructural development:

There has been tremendous improvement in structures at the school with the latest being the construction of a modern kitchen well fitted with energy saving stoves, to enable meals be prepared in a hygienic environment, and on time. This kitchen has the capacity to handle meals being prepared for the 688 pupils, including the staff.

Community engagement:

Parental involvement initiatives, awareness programs, and collaboration with local stakeholders to improve education.

Teacher training:

Regular workshops and trainings were conducted to enhance pedagogical skills and introduce modern teaching methodologies.

Feeding programme

A total of 688 learners and 14 staff benefitted from this programme, in which mid-day meals of porridge is served to everyone. This has helped to boost the learner's nutrition and reduce the rate of absenteeism among the students.

Enhancement on teacher's salaries

There was noticeable improvement in learning and this has been attributed to the top-up bonus to teacher's salaries that are a motivation. A total of 14 teachers are beneficiaries to this scheme.

Improved reading culture:

The school currently boasts of a well-stocked library, with textbooks ranging from Nursery to Primary Seven. The library is stocked with over 1,000 books of various categories. The pupil: book per ratio as in 2024 stands at 3:1, as compared to 2023, that was at 10:1.

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.

Promote Mifumi Project Ltd

Trustees' Report

Mifumi Secondary School

This is a mixed day and boarding school with an ideal environment, quality and hard-working staff, with standard education facilities to promote a child's education. The school, that was opened in 2023, prides itself in being the only secondary school in the sub-county. It has about 150 students with 15 staff.

Achievements

The school embarked on construction of a new girls' dormitory in February, 2024 with completion date estimated to be in January 2025. The construction of the dormitory of 100 bed-capacity, marks a significant step towards promoting inclusive and accessible education for female students, which will provide a safe and supportive environment, allowing girls to focus on their education without barriers.

Additional teachers (5) were recruited to address teacher shortages, improve student-teacher ratios, and enhance the quality of education.

A total of over 200 text books were procured during this period. The aim was to improve access to quality learning materials for students. This initiative was to ensure that students have the necessary resources for effective learning and academic excellence.

Safe drinking water: Access to clean water is essential for preventing waterborne diseases, promoting good hygiene, and enhancing overall student well-being. In an effort to promote that, the school installed water pipes for the provision of safe water to the school. Besides that, three water tanks of 25,000 litre total capacity were installed to ensure water supply to the school is not interrupted.

In a bid to improve electricity access, reduce costs, and promote sustainability in the school, solar power was installed to provide a reliable, cost-effective, and environmentally friendly energy source.

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 the Dutch Government, UKAID, the Jo-Cox Memorial Fund, Mensen Met-een Missie, Guernsey's Overseas Aid and Development Commission, the Standard Bank of Jersey, 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.

Financial Review

The income was £55,129 (2023 - £61,822) and expenditure of £ 55,063 (2023 - £72,712), resulting in a surplus of £66 (2023- deficit of £10,876). Total funds stand at £7,908 (2023: £7,842).

Restricted funds:

Restricted funds as at 31 May 2024 are £0.00 (2023: -£0.00).

Unrestricted funds:

Unrestricted funds as at 31 May 2024 are £7,908 (2023: 7,842).

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. 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.

Promote Mifumi Project Ltd

Trustees' Report

Statement of Trustees' Responsibilities

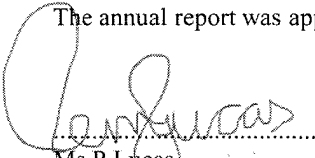
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources 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.

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

27/5/2025


.....
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 2024 which are set out on pages 11 to 19 .

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: 27/5/2025

Promote Mifumi Project Ltd

**Statement of Financial Activities for the Year Ended 31 May 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	6,083	49,046	55,129	61,822
Investment income		-	-	-	14
Total Income		<u>6,083</u>	<u>49,046</u>	<u>55,129</u>	<u>61,836</u>
Expenditure on:					
Charitable activities	3	-	(53,624)	(53,624)	(71,198)
Other expenditure	4	-	(1,439)	(1,439)	(1,514)
Total Expenditure		<u>-</u>	<u>(55,063)</u>	<u>(55,063)</u>	<u>(72,712)</u>
Net income/(expenditure)		6,083	(6,017)	66	(10,876)
Transfers between funds		<u>(6,017)</u>	<u>6,017</u>	<u>-</u>	<u>-</u>
Net movement in funds		66	-	66	(10,876)
Reconciliation of funds					
Total funds brought forward		<u>7,842</u>	<u>-</u>	<u>7,842</u>	<u>18,718</u>
Total funds carried forward	13	<u><u>7,908</u></u>	<u><u>-</u></u>	<u><u>7,908</u></u>	<u><u>7,842</u></u>

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

The funds breakdown for 2023 is shown in note 13.

Promote Mifumi Project Ltd
(Registration number: 02934493)
Balance Sheet as at 31 May 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	11	11,866	11,535
Creditors: Amounts falling due within one year	12	<u>(3,958)</u>	<u>(3,693)</u>
Net assets		<u>7,908</u>	<u>7,842</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>7,908</u>	<u>7,842</u>
Total funds	13	<u>7,908</u>	<u>7,842</u>

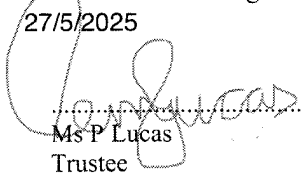
For the financial year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 19 were approved by the trustees, and authorised for issue on and signed on their behalf by:

27/5/2025

 Ms P Lucas
 Trustee

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

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.

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.

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

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.

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.

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.

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

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.

2 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	General £	£	£	£
Donations and legacies;				
Donations from individuals	4,090	-	4,090	3,250
Grants, including capital grants;				
Grants from other charities	-	49,046	49,046	57,054
Other income from donations and legacies	1,993	-	1,993	1,518
	<u>6,083</u>	<u>49,046</u>	<u>55,129</u>	<u>61,822</u>

We received £49,045.50 (2023: 0) from from Guernsey Overseas Aid & Development Commission for building a Dormitory at Mifumi Secondary School.

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

3 Expenditure on charitable activities

	Note	Restricted funds £	Total 2024 £	Total 2023 £
Grant funding of activities		51,109	51,109	33,719
Staff costs		-	-	34,814
Governance costs	5	2,515	2,515	2,665
		<u>53,624</u>	<u>53,624</u>	<u>71,198</u>

4 Other expenditure

	Restricted funds £	Total 2024 £	Total 2023 £
Subscriptions	373	373	-
Insurance	234	234	-
Computer software and maintenance costs	619	619	1,060
Printing, postage and stationery	-	-	247
Bank charges	213	213	207
	<u>1,439</u>	<u>1,439</u>	<u>1,514</u>

5 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,194	1,194	1,194
Other governance costs	1,321	1,321	1,471
	<u>2,515</u>	<u>2,515</u>	<u>2,665</u>

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

6 Net incoming/outgoing resources

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

	2024 £	2023 £
Investment income	<u>-</u>	<u>14</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:

	2023 £
Staff costs during the year were:	
Wages and salaries	30,921
Pension costs	533
Other staff costs	<u>3,360</u>
	<u>34,814</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:

	2024 No	2023 No
Number of employees	<u>-</u>	<u>3</u>

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

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>1,194</u>	<u>1,194</u>

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

10 Taxation

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

11 Cash and cash equivalents

	2024	2023
	£	£
Cash on hand	106	106
Cash at bank	<u>11,760</u>	<u>11,429</u>
	11,866	11,535
Bank overdrafts	<u>(399)</u>	<u>(133)</u>
Cash and cash equivalents in statement of cash flows	<u><u>11,467</u></u>	<u><u>11,402</u></u>

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank overdrafts	399	133
Other taxation and social security	341	341
Other creditors	823	824
Accruals	<u>2,395</u>	<u>2,395</u>
	<u><u>3,958</u></u>	<u><u>3,693</u></u>

13 Funds

	Balance at 1	Incoming	Resources	Transfers	Balance at
	June 2023	resources	expended	£	31 May
	£	£	£		2024
					£
Unrestricted funds					
General	7,842	6,083	-	(6,017)	7,908
Restricted funds	<u>-</u>	<u>49,046</u>	<u>(55,063)</u>	<u>6,017</u>	<u>-</u>
Total funds	<u><u>7,842</u></u>	<u><u>55,129</u></u>	<u><u>(55,063)</u></u>	<u><u>-</u></u>	<u><u>7,908</u></u>

Promote Mifumi Project Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2023 £
Unrestricted funds					
General	18,718	4,782	-	(15,658)	7,842
Restricted funds	<u>-</u>	<u>57,054</u>	<u>(72,712)</u>	<u>15,658</u>	<u>-</u>
Total funds	<u>18,718</u>	<u>61,836</u>	<u>(72,712)</u>	<u>-</u>	<u>7,842</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 developing Mifumi UK’s Advocacy, learning and Governance.

Mifumi Educational Scheme

These funds are for supporting Mifumi Primary School and scholarships

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	11,866	11,866
Current liabilities	<u>(3,958)</u>	<u>(3,958)</u>
Total net assets	<u>7,908</u>	<u>7,908</u>

15 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 £51,109 (£33,719 – 2023). At the balance sheet date the amount due to/from Mifumi Uganda was £Nil (2023 - £Nil).

