BWENGU PROJECTS MALAWI
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Cottons Group Limited
Chestnut Field House
Chestnut Field
Rugby
CV21 2PD

BWENGU PROJECTS MALAWI
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BWENGU PROJECTS MALAWI
CHARITY REGISTRATION NUMBER: 1183709

REPORT OF THE TRUSTEES
Year ended 31st December 2025

Trustees

Anthony Roy Melia	Trustee (Chair)
Samanth Jane Melia	Trustee
Rob Melia	Trustee
Abigail Laura Gomersall	Trustee
Margaret Suzanne Melia	Trustee

Registered office: **49 Cordelia Way, Rugby, CV22 6JU**

Bankers: **Barclays, RUGBY, Leicester, Leicestershire, LE87 2BB**

Accountants: **Cottons Group Limited, Chestnut Field House, Chestnut Field, Rugby, CV21 2PD**

Object of the Charity

(1) For the Public benefit the advancement of education and learning in Malawi, In particular but not exclusively by:
a) Supplying schools and educational settings for children and young people with teaching aids such as, but not limited to, whole class teaching kits (solar powered projectors and android tablets) and by providing assistance to teachers.
b) The provision of resources for adult education and learning by renovating and repairing existing buildings in the local community.

(2) The relief of poverty by providing food for orphans and disadvantaged children in Malawi at existing community feeding stations

Public Benefit

In planning the charity's activities for the year, the trustees have had due regard to the Charity Commission's general guidance on public benefit, and are satisfied that the activities described below are carried out for the public benefit in furtherance of the charity's objects.

Structure, governance and management

Bwengu Projects Malawi is constituted as an unincorporated charitable trust governed by its trust deed dated 1 June 2019]. The charity is administered by its trustees, who meet regularly to review the charity's activities and finances. New trustees are appointed by the existing trustees in accordance with the governing document.

Progress and Achievements in 2025

Having been operating for a number of years the organisation became a Registered Charity on 4th June 2019. During this 2025 year the charity raised £33,172 in donations (2024: £20,937) and incurred charitable expenditure of £31,376 (2024: £22,056).
Other than an amount of £540 owed to trustee R Melia in respect of an accountancy fee he paid on the charity's behalf, which remains outstanding at the year end (see Note 3), no payments or expenses were made to the Trustees

Financial Review

Total income for the year was £33,311 (2024: £21,008) and total expenditure was £31,375 (2024: £22,056), resulting in a net surplus for the year of £1,936 (2024: deficit of £1,048). Unrestricted funds held at the year end amounted to £3,951 (2024: £2,015).

The trustees have not adopted a formal reserves policy. Given the charity's current scale of operations, the trustees consider the level of reserves held to be reasonable to meet short-term working capital needs, and will keep the position under review as the charity's income and activities develop.

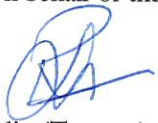
Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and regulations.

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities and state of affairs at the end of the year. In preparing these accounts, the trustees are required to: select suitable accounting policies and apply them consistently; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the accounts; and prepare the accounts on a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity, and enable them to ensure the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees



Rob Melia (Trustee)

BWENGU PROJECTS MALAWI
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Note	2025	2024
Income		£	£
Income from donations and legacies		33,172	20,937
Income from investments		139	71
Total income		33,311	21,008
Expenditure			
Expenditure on charitable activities			
Project works		19,427	14,441
Equipment expensed		6,206	2,910
Orphan care food		1,127	1,475
Adult education		2,267	509
Transport		852	505
		29,879	19,840
Other expenditure			
Exchange loss		461	651
Bank charges		249	245
Admin		67	-
Advertising		-	180
Accountancy		720	1,140
		1,497	2,216
Total Expenditure		31,376	22,056
Net income/(expenditure) for the year		1,935	(1,048)
Balance brought forward		2,015	3,063
Balance carried forward		3,950	2,015

BWENGU PROJECTS MALAWI
BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS			-		-
			-		-
CURRENT ASSETS					
Balances at bank:					
Community account			2,015		1,275
Current account			-		-
Malawi account			3,195		1,880
			5,210		3,155
LESS					
CURRENT LIABILITIES					
Accruals			720		600
Other Creditors			540		540
			1,260		1,140
NET CURRENT ASSETS			3,950		2,015
NET ASSETS			3,950		2,015
FUNDS					
Unrestricted funds			3,950		2,015
			3,950		2,015

Approved by the Board of Trustees on 29 OCT 2026 and signed on its behalf by

Rob Melia (Trustee)

BWENGU PROJECTS MALAWI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of Preparation
These accounts have been prepared under the historical cost convention, in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) applicable to charities preparing their accounts in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, and the Charities Act 2011.

Fund Accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general

Income Recognition
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably. Donations are recognised when received or receivable.

Expenditure Recognition
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party,

Foreign Currency
Transactions denominated in foreign currencies, including transfers to and balances held in the charity's Malawi bank account, are translated into sterling at the rate of exchange ruling on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated at the rate ruling at that date. Exchange differences are taken to the Statement of Financial Activities.

2. FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Opening balance	2,015	0	2,015
Surplus/(Loss) for the year	1,935	0	1,935
Closing balance	3,950	0	3,950

3. Trustees' Remuneration, Benefits and Expenses

Included within Other Creditors is £540 (2024: £540) owed to trustee R Melia, representing the charity's accountancy fee which he paid on the charity's behalf in 2024 and which remains outstanding at the balance sheet date. No trustee received any remuneration, benefits or expenses reimbursement in the year ended 31 December 2025.

4 Related Party Transactions

Other than the trustee expenses disclosed in Note 3, there were no related party transactions during the year requiring disclosure under the SORP.

Independent Examiner's Report to the Trustees of Bwengu Projects Malawi
I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 1 to 5.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

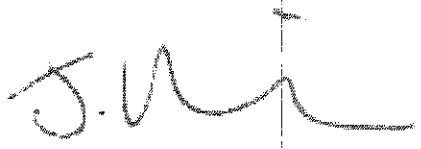
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 charity 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.

Signed:



Name: James Melvin BA BFP FCA
Address: Cottons Group Limited, Chestnut Field House, Chestnut Field, Rugby, Warwickshire, CV21 2PD
Date: 29-Oct-26