

Re_g_ort of the ~~Trust~~ and
Unaudited Financial Statements for the Year Ended 30th ~~March~~ May 2025
for
The Scotland Malawi Mental Health
Education l'_rniect SCIO

Farries Kirk & McVean
Dumfries Enterprise Park
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The Scotland Malawi Mental Health
Education Project SCIO

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for the Year ended 30th March 2025

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The Scotland Malawi Mental Health
Education Project SCIO

Report of the Trustees
for the Year Ended 30th March 2025

The trustees present their report with the financial statements of the charity for the year ended 30th March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation is established for charitable purposes only, and in particular, the object is to advance and support the teaching and training of psychiatry to healthcare professionals in Malawi.

The area within which the organisation shall operate (in this constitution referred to as the 'Area of Benefit') shall be the whole of Malawi including, but not restricted to, Zomba Mental Hospital and the College of Medicine in Blantyre, and the whole of Zambia including but not restricted to the University of Zambia School of Medicine.

The organisation shall promote (but not promote exclusively) its activities and delivery operations to people within the 'Area of Benefit' who are psychiatrists, MMed (psychiatry) trainees, medical and nursing students, healthcare professionals, and other groups with an interest in mental health. These people will be the organisation's beneficiaries.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

SMMHEP's assistance of medical student teaching in Malawi, by recruiting and supporting short-term volunteer psychiatrists, continued through the reporting period. In addition, we appointed a longer term psychiatrist for 10 months, from August 2023 to focus on the training needs of the postgraduate trainees. This post is supported by a bursary. It involves both direct teaching and helping the Head of Department at Kamuzu University of Health Sciences (KUHeS) with developmental and teaching tasks.

As a result of SMMHEP's training work in Malawi, from 2024 there will be enough local mental health expertise to run the undergraduate teaching programme. SMMHEP's emphasis will therefore be on supporting further postgraduate training to meet the service needs of the country.

Accordingly, there will no longer be a need for a short-term volunteer psychiatrists programme to teach undergraduates. This part of the programme came to an end in December 2024. The long-term plan is to appoint two bursaried visiting psychiatrists to support postgraduate training. We were unable to appoint a bursaried psychiatrist following the departure of the ten-month position in June 2024 but were fortunate in having a psychiatrist from Holland who stepped in to support the programme. She received some expenses but not a bursary. She left in November 2024. Once our interim funding was secured through a grant of £39,560 in September 2024 from the Scottish Government, we have had two bursaried visiting psychiatrists in place since January 2025 although one began her role in October 2024.

The MMed training programme is ongoing. Two Scottish Government -funded MMed trainees sat their final exams in September 2024. One passed one failed (which was his final attempt). A further seven trainees are currently undergoing post graduate training, paid for by the University of North Carolina and the Malawi Ministry of Health and using the model established by SMMHEP. SMMI-IEP continues to provide postgraduate training support via KUHeS for all these trainees as well as the two Scottish Government funded ones.

A review of the postgraduate curriculum has been initiated, completed in 2024. Thee-learning resources available to undergraduates on the MB BS and MMed courses have been substantially revised and now cover all parts of the curriculum. E-learning resources are standardized for use in Zambia and Malawi.

A Quality Improvement project to improve training in risk assessment and management of mentally ill patients was started in September 2023. As part of this project, clinical staff from Zomba Mental Hospital visited the Blair Unit Cornhill Hospital Aberdeen and staff from that Unit then visited Zomba Mental Hospital in October 2023 and April 2024, respectively. This project reported in September 2024. There have been changes in the care processes in Zomba Hospital as a result and we are hopeful for further visits from the Blair Unit.

The University of Edinburgh, together with KUHeS, has received funding from the Wellcome Trust for a large research project to improve the identification and treatment of major mental illness in Malawi. Two of SMMI-IEP's trustees are investigators in this project.

**The Scotland Malawi Mental Health
Education Project SCIO**

**Report of the Trustees
for the Year Ended 30th March 2025**

ACHIEVEMENT AND PERFORMANCE

Major Funding

SMMHEP was funded by two grants from the Scottish Government International Development Fund. The Scotland-Malawi Psychiatry Capacity Development Project (SMPCDP) 2016-2024 awarded in March 2016 with [REDACTED] a SMMHEP Trustee, as the Principal Investigator, supported scholarships for up to four Malawian MBBS graduates to study for the MMed (Psychiatry) qualification. Graduates on this training programme received full funding to cover tuition fees and living expenses to allow them to take the necessary four years of study in Blantyre and Cape Town. A second grant, Consolidating Psychiatry Capacity Development in Malawi and Zambia (CPMZ) 2018 - 2021, has now come to an end. It funded a collaboration between the Colleges of Medicine in Malawi and Zambia which supported:

- (1) Undergraduate teaching at the Malawi College of Medicine, supporting both long- and short-term volunteer psychiatrists to stay in Malawi and teach on the undergraduate and postgraduate psychiatry teaching programmes.
- (2) Work to standardize e-learning materials for use in Zambia and Malawi.
- (3) Quality Improvement work to strengthen the training environments for psychiatrists and other mental health workers in Malawi and Zambia.

In May 2021, in response to the Covid-19 situation, the charity discussed changes to the grants with the Scottish Government International Development Team. It was agreed to consolidate the CPMZ grant into the SMPCDP grant into a single grant to: Continue to support undergraduate teaching and extend the contract of a course administrator based in the College of Medicine and continue a Quality Improvement project in Malawi and Zambia until October 2022.

The Scottish Government agreed an extension of the SMPCDP grant to allow continuation of activity (I) above until end September 2024. In addition, this grant funded a bursary for a lecturer from the UK to work in KUI--leS to support the postgraduate training programme and fund further QI work in Zomba Mental Hospital and Queen Elizabeth Central I--hospital, Blantyre to train staff in special aspects of clinical assessment and management. At the end of this grant (September 2024) the Scottish Government gave an interim grant (£39,560) to keep the project going until the new Scottish Government funding system (the Health Partnership Programme) became active and new funds could be applied for.

Other Activities

A "Just Giving" appeal at the start of the Covid-19 crisis raised £5687 for resources to benefit patients and staff in Zomba Mental I--hospital.

Safeguarding Policy

SMMHEP has adopted a set of procedures for safeguarding the adults and children with whom it works. These procedures have been designed to ensure the welfare and protection of any adult or child who accesses services provided by SMMHEP. The procedures recognise that adult or child abuse can be a difficult subject for workers to deal with. SMMHEP is committed to the belief that the protection of vulnerable adults or children from harm and abuse is everybody's responsibility and the aim of these procedures is to ensure that all trustees of the organisation and volunteers act appropriately in response to any concern around adult or child abuse. The procedures SMMI--IEP has adopted address the following: preventing of abuse; recognising the signs and symptoms of abuse; responding to people who have experienced or are expecting to experience abuse; managing allegations made against a member of staff or a volunteer; recording and managing confidential information; disseminating and reviewing policy and procedures. [REDACTED] the Convenor, is the Designated Named Person for safeguarding adults within SMMI--IEP.

FINANCIAL REVIEW

Financial position

The trustees are satisfied with the financial position of the SCIO. They also note the SCIO owns the following equipment, kept in Malawi:

Equipment

2 x Data Projector Epson EMP-S3L Sony Digital Camcorder DSR-PD150P
UHF Synthesized Transmitter Microphone UTX-B2
UHF Synthesized Diversity Tuner
URX-P2
Sony Electret Condenser Microphone ECM 44B
15" Laptop - HP Pavillion

Vehicles

Two cars

**The Scotland Malawi Mental Health
Education x>roject SCIQ**

**Report of the Trustees
for thg_ Year Ended 30th March 2025**

FINANCIAL REVIEW

Principal funding sources

The original grants totalling £474,449 awarded by the Scottish Government Malawi Development Fund towards the development of psychiatry capacity in Malawi was supplemented by a further grant of £103,875 paid in two installments in July and October 2023. A further interim payment of £39,560 was paid in this reporting period in September 2024 to tide SMMHEP over until new funding application processes were in place from the Scottish Government Health Partnership Programme. As of May 2025, these arrangements are yet to be finalised.

Reserves policy

Plans for spending the SMPCDP grants are already agreed with the Scottish Government. The trustees will decide on the plans for the unrestricted funds throughout the coming year.

Acknowledgements

The project is very grateful for the support of the following:

- The Scottish Government Malawi Development Fund has provided the main funding for the project's activities.
- The Royal College of Psychiatrists supports the project as a suitable postgraduate training experience for senior trainee psychiatrists and
- The Royal College of Psychiatrists in Scotland supports the project by providing a network for raising the profile of the project, especially important for volunteer recruitment.
- Postgraduate deans in the West and South East of Scotland, Tayside and Aberdeen, have all given support for volunteer trainee psychiatrists participating in the undergraduate teaching project.
- NHS Education Scotland has also supported the project as a suitable postgraduate training experience.
- NHS Education Scotland have also provided training in QI principles and practice free of charge.
- We are grateful for the individual and smaller institutional financial donations received, donations of equipment and to the volunteers for their time and expertise.

We are grateful to the KUHeS in Blantyre and the mental health professionals in Malawi for their continuing approval and support for the volunteer psychiatrists. In particular, we are grateful [REDACTED] the current Head of the Psychiatry Department in KUI-IeS, and [REDACTED] the psychiatrist in charge of Zomba Mental Hospital, for providing clear guidance and support for the Project.

FUTURE PLANS

Our priority is to ensure that MMed Psychiatry trainees will receive support throughout their remaining time in Malawi and South Africa. We will apply for funding from Scottish Government international development sources as and when these become available. On this basis SMMHEP will continue to arrange input to postgraduate training programmes by bursaried psychiatrists from UK and other countries. In discussion with Malawi partners, we will consider how to use new funds for training further postgraduates in Malawi and for building up the training infrastructure in KUHeS. We plan to continue the Quality Improvement programme to address issues of clinical assessment and management, particularly in Zomba Mental Hospital.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Constitution, and constitutes a Scottish Charitable Incorporated Organisation (SCIO).

Recruitment and appointment of new trustees

Charity trusteeship is open to any person considered by the Board to be suitably qualified, any individual nominated by an unincorporated organisation and / or any corporate body who subscribes to the purposes of the organisation and wishes to see them fulfilled.

Any person who wishes to become a trustee must sign a written application to be considered by the Board at its next meeting. The Board may at its discretion refuse to admit any person, nominated individual or corporate body to charity trusteeship and must notify each applicant promptly.

The constitution requires that the number of Charity Trustees should not be less than three nor more than fifteen. At each AGM one third of the charity trustees (to the nearest whole number) must retire but are eligible to stand for re-election.

[REDACTED] resigned as a trustee in April 2023 and [REDACTED] in January 2024. [REDACTED] became a trustee in December 2023 and [REDACTED] in March 2024 but he resigned in September 2024. [REDACTED] stepped back from role as treasurer and will be ha [REDACTED] from April 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

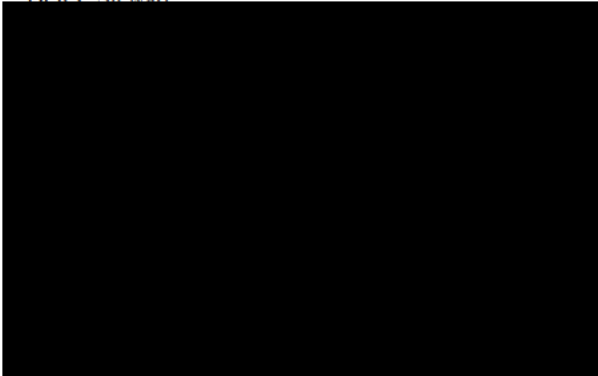
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The Scotland Malawi Mental Health
Education Project SCIO

Report of the Trustees
for the Year Ended 30th March 2025



Trustees
Dr B C Stewart



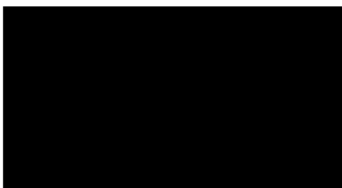
Independent Examiner

Parries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DOI 3SJ

TAX STATUS

SMMHEP is recognised as a charity for tax purposes by HMRC. The Bank of Scotland processes the bank accounts as those of a charity and no tax is being claimed prospectively.

Approved by order of the board of trustees on 5th July 2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
The Scotland Malawi Mental Health
Education Trust SCIO

I report on the accounts for the year ended 30th March 2025 set out on pages six to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

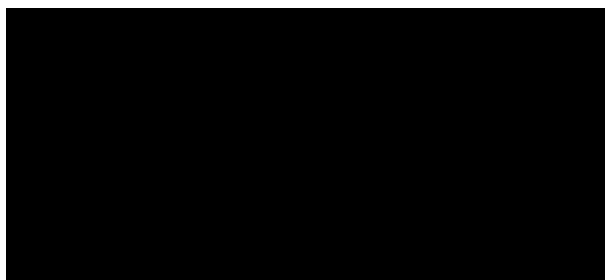
In connection with my examination, no matter has come to my attention :

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

to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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5th July 2025

**The Scotland Malawi Mental Health
Education Project SCIO**

**Statement of Financial Activities
for the Year Ended 30th March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,544		1,544	6,422
Charitable activities					
Development of Psychiatry Capacity in Malawi			39,560	39,560	103,876
Total		1,544	39,560	41,104	110,298
			--		
EXPENDITURE ON					
Raising funds		216		216	216
Charitable activities					
Flood Relief					1,684
Development of Psychiatry Capacity in Malawi		1,094	45,340	46,434	146,735
Total		1,310	45,340	46,650	148,635
		-			--
NET INCOME/(EXPENDITURE)		234	(5,780)	(5,546)	(38,337)
Transfers between funds	6	(1,075)	1,075		
		--			
Net movement in funds		(841)	(4,705)	(5,546)	(38,337)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,255	35,908	37,163	75,500

TOTAL FUNDS CARRIED FORWARD		414	31,203	31,617	37,163
		---		---	

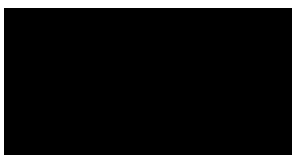
The notes form part of these financial statements

**The Scotland Malawi Mental Health
Education Project SCIO**

**Balance Sheet
30th March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	4		8,300	8,300	1,850
Cash at bank		1,074	22,903	23,977	41,412
		1,074	31,203	32,277	43,262
CREDITORS					
Amounts falling due within one year	5	(660)		(660)	(6,099)
NET CURRENT ASSETS		414	31,203	31,617	37,163
TOTAL ASSETS LESS CURRENT LIABILITIES		414	31,203	31,617	37,163
NET ASSETS		414	31,203	31,617	37,163
FUNDS	6				
Unrestricted funds				414	1,255
Restricted funds				31,203	35,908
TOTAL FUNDS				31,617	37,163

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 5th July 2025 and were signed on its behalf by:



**The Scotland Malawi Mental Health
Education Project SCIO**

**Notes to the Financial Statements
for the Year Ended 30th March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Financial instruments

Cash and bank

Cash and bank comprises 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.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date they are presented as non current liabilities.

2. TRUSTEES' REMUNERATION AND BENEFITS

During the year, one trustee of the SCIO, Dr J Ahrens, was entitled to a bursary of £7,470 for educational development. This was approved by the Board at a meeting on the 9th of September, 2024. No payment was made for her services as a Trustee and the cost is accounted for as Consultancy fees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th March 2025 nor for the year ended 30th March 2024.

During the year under review, the following trustees received refunds towards airfares and in country running expenses: [REDACTED]
[REDACTED] £2,500, [REDACTED] £3,528 and [REDACTED] £1,378.

The Scotland Malawi Mental Health
Education Project SCIO

Notes to the Financial Statements - continued
for the Year ended 30 March 2025

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,420	2	6,422
Charitable activities			
Development of Psychiatry Capacity in Malawi		103,876	103,876
Total	6,420	103,878	110,298
EXPENDITURE ON			
Raising funds	216		216
Charitable activities			
Flood Relief		1,684	1,684
Development of Psychiatry Capacity in Malawi	1,000	145,735	146,735
Total	1,216	147,419	148,635
NET INCOME/(EXPENDITURE)	5,204	(43,541)	(38,337)
Transfers between funds	(7,712)	7,712	
Net movement in funds	(2,508)	(35,829)	(38,337)
RECONCILIATION OF FUNDS			
Total funds brought forward	3,763	71,737	75,500
TOTAL FUNDS CARRIED FORWARD	1,255	35,908	37,163

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Pre-payments	8,300	1,850

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	660	6,099

6. MOVEMENT IN FUNDS

	At 31.3.24 £	Net movement in funds £	Transfers between funds £	At 30.3.25 £
Unrestricted funds				
General fund	1,255	234	(1,075)	414
Restricted funds				
Scottish Government Merged Grant	35,908	(5,780)	1,075	31,203
TOTAL FUNDS	37,163	(5,546)		31,617

**The Scotland Malawi Mental Health
Education Project SCIO**

**Notes to the Financial Statements - continued
for the Year Ended 30th March 2025**

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,544	(1,310)	234
Restricted funds			
Scottish Government Merged Grant	39,560	(45,340)	(5,780)
		--	--
TOTAL FUNDS	41,104	(46,650)	(5,546)

Comparatives for movement in funds

	At 31.3.23 £	Net movement in funds £	Transfers between funds £	At 30.3.24 £
Unrestricted funds				
General fund	3,763	5,204	(7,712)	1,255
Restricted funds				
Scottish Government Merged Grant	70,053	(41,857)	7,712	35,908
Flood Relief Fund	1,684	(1,684)		
		--		
	71,737	(43,541)	7,712	35,908
		--		
TOTAL FUNDS	75,500	(38,337)		37,163

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,420	(1,216)	5,204
Restricted funds			
Scottish Government Merged Grant	103,878	(145,735)	(41,857)
Flood Relief Fund		(1,684)	(1,684)
	--		
	103,878	(147,419)	(43,541)
TOTAL FUNDS	110,298	(148,635)	(38,337)

Scotland Malawi Psychiatry Capacity Development Project Fund : Funds activities to support the training of psychiatric specialists in the College of Medicine and University of Malawi in Blantyre.

Consolidating Psychiatry Capacity Development in Malawi and Zambia Fund : Fund supports undergraduate teaching at the Malawi College of Medicine, work to standardise e-learning materials and establishing a peer group of psychiatrists in Malawi and Zambia.

Scottish Government Merged Fund

A merged fund supporting both the training of psychiatric specialists in the College of Medicine and University of Malawi in Blantyre; and undergraduate teaching at the College of Medicine, standardising e-learning materials and establishing a peer group of psychiatrists in Malawi and Zambia.

Notes to the Financial Statements - continued
for the Year Ended 30th March 2025

6. **MOVEMENT IN FUNDS - continued**

African Alliance for Maternal Mental Health Fund : Funds were donated to SMMHEP for the specific purpose of supporting this project and were duly transferred over during the year.

Covid-19 Prevention Fund : Following the onset of Covid-19 and suspension of the SCIO's direct activities in Malawi for a period, the Trustees set up an appeal for funds to prevent Covid-19 at Zomba Mental Hospital.

Flood Relief Fund : The Trustees launched a fundraising campaign in March 2023 with respect to damages caused by 'Cyclone Freddy'. Monies raised were subsequently transferred to Malawi.

More details on these funds can be found in the Report of the Trustees.

7. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th March 2025.

**The Scotland Malawi Mental Health
Education Project SCIO**

**Detailed Statement of Financial Activities
for the Year Ended 30th March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,544	6,422
Charitable activities		
Grants	39,560	103,876
Total incoming resources	41,104	110,298
EXPENDITURE		
Raising donations and legacies		
Just Giving admin costs	216	216
Charitable activities		
Flights	17,475	17,499
In country expenditure	9,572	11,357
Rent	3,750	6,540
Conference costs	546	1,826
Post graduate student support	2,182	108,168
Consultancy fees	11,620	1,684
Emergency flood relief	---	---
	45,145	147,074
Support costs		
Management		
Insurance	249	238
Sundries	185	162
	434	400
Finance		
Bank charges	195	345
Governance costs		
- Accountancy	660	600
	--	--
Total resources expended	46,650	148,635
	--	--
Net expenditure	(5,546)	(38,337)

