THE LIKHUBULA PARTNERSHIP

A Scottish Charitable Incorporated Organisation

Report and Financial Statements
for the year ended 31 December 2025

Charity number SCO 38877

THE LIKHUBULA PARTNERSHIP

Statement of Receipts and Payments and Statement of Balances

year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
RECEIPTS					
Donations from individuals		7,636	0	7,636	8,833
Gift Aid		1,517	0	1,517	1,513
Committee fund raising		1,115	0	1,115	1,469
General Donations	3	1,670	2,025	3,695	3,716
Total receipts		11,938	2,025	13,963	15,531
PAYMENTS					
Charitable Activities:					
Communications with Malawi		652	0	652	900
Charitable donations to Malawi	4	11,157	1,775	12,932	10,547
Malawi visit 2025		0	250	250	0
Sub-total		*11,809*	*2,025*	*13,834*	*11,447*
Cost of generating funds:					
Governance costs	2	90	0	90	75
Fund raising expenses		0	0	0	0
Sub-total		*90*	*0*	*90*	*75*
Total payments		11,899	2,025	13,924	11,522
Net receipts (payments)		39	0	39	4,009

Statement of Balances

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Cash at bank brought forward		8,713	0	8,713	4,704
Net receipts (payments)		39	0	39	4,009
Cash at bank carried forward	5	8,752	0	8,752	8,713

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

The financial statements were approved by the Trustees on 9th June 2026 and signed on their behalf by:

Director Neil Kitching

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2025.

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. The charity 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 independent examiner's statement
My examination is 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 seeks explanations from the 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 the course of my examination, no matter has come to my attention 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 comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: PETER WITHINGTON

Address: 91 OCHILTREE DUNBLANE FK15 0DQ

Date: 4/4/26.

Notes to the Accounts

1. Accounting Policies

The principal accounting policies are summarised below.

(a) Basis of accounting
The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities, 2005.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Receipts and Payments
The accounts are prepared on a receipts and payments basis. Receipts and payments are accounted for in the year that they are banked.

2. Governance Costs

None of the trustees' were paid any remuneration, or claimed any expenses.

3. Income - Donations

General Donations	Unrestricted £	Restricted £	Total £
Boys Brigade	50	-	50
Boys Brigade Malawi visit	-	250	250
Cathedral Guild	74	-	74
Dunblane High school – bursaries	-	1,775	1,775
St Mary's Church	27	-	27
Cathedral – Likhubula service	661	-	661
Cathedral – Harvest service	413	-	413
Cathedral – Christmas retiral	430	-	430
Miscellaneous	15	-	15
Total donations	***1,670***	**2,025**	***3,695***

4. Charitable Donations to Malawi

Expenditure	2025	2024
Bursaries – secondary	9,149	4,870
Bursaries – tertiary	1,283	2,377
Fertiliser	2,500	2,500
Likhubula guild/ Mvano	-	200
Textbooks for schools	-	300
Donation for BB Malawi trip 2025	-	300
Total	**12,932**	**10,547**

5. Restricted Reserves

	Brought forward £	Income £	Expenditure £	Carried forward £
Dunblane high school - bursaries	-	1,775	-1,775	-
Donation for BBs Malawi trip 2025	-	250	-250	-
Total	**-**	***2,025***	***-2,025***	**-**

6. Commitments

There are no legal financial commitments as at 31 December 2025. There is however, an expectation that we will continue to fund existing bursaries.