REGISTERED CHARITY NUMBER: SC039523

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30th March 2026

for

The Scotland Malawi Mental Health Education Project SCIO

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

Contents of the Financial Statements for the Year Ended 30th March 2026

The Scotland Malawi Mental Health
Education Project SCIO

Report of the Trustees
for the Year Ended 30th March 2026

The trustees present their report with the financial statements of the charity for the year ended 30th March 2026. 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 onlys to advance and support the teaching and training of psychiatrists in Malawi, input into quality improvement projects in mental health service institutions where these staff work and develop subspeciality services.

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 Kamuzu University of Health Sciences (KUHeS) in Blantyre. Previously (but not in this reporting period) we have had joint projects within Zambia including but not restricted to the University of Zambia School of Medicine.

The organisation promotes (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.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

SMMHEP has assisted medical student teaching and provided input to meet the training needs of the postgraduate trainees in Malawi by recruiting two overseas psychiatrists (known as SMMHEP lecturers) during the reporting period. One of these lecturers took up post in January 2025 and left in June 2025 but the other has remained in post from October 2024 through the whole period. These posts were supported by a bursary. The role involves both direct teaching and helping the Head of Department at KUHeS with developmental and teaching tasks. The interim funding for this was secured through a grant of £39560 in September 2024 from the Scottish Government.

As reported last year as a result of SMMHEP's training work in Malawi, from 2024 there will basically be enough local mental health expertise to run the undergraduate teaching programme. SMMHEP's emphasis has been on supporting further postgraduate training to meet the service needs of the country and turn to other tasks to support the development of psychiatry in Malawi such as quality improvement in Zomba Mental Hospital and the development of subspeciality services (like child and adolescent care).

The MMed training programme is ongoing.
A further seven trainees are currently undergoing post graduate training, paid for by the University of North Carolina (4) and the Malawi Ministry of Health (2) and St John of God Hospitaller Services (1) using the model established by SMMHEP. SMMHEP continues to provide postgraduate training support via KUHeS for all these trainees. The three trainees who are not supported by the University of North Carolina sat their part 1 exams in March 2025 and all passed. They will now be preparing to undertake the South African component of their training at the University of Cape Town.

A Quality Improvement project to improve training in risk assessment and management of mentally ill patients has continued involving clinical staff from Zomba Mental Hospital and the Blair Unit Cornhill Hospital Aberdeen. There have been changes embedded into the care processes in Zomba Hospital as a result and more visits from the Blair Unit are due to take place in April 2026 and in the following year.

We can report as in the previous year 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 SMMHEP'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 2026

ACHIEVEMENTS AND PERFORMANCE

Major Funding

Historic funding background

Virtually all the funding of SMMHEP has come through the Scottish Government.
SMMHEP was initially 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 Dr Robert Stewart, 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. This 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 the 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 (1) above until end September 2024. In addition, this grant funded a bursary for a lecturer from the UK to work in KUHeS to support the postgraduate training programme and fund further Quality Improvement work in Zomba Mental Hospital and Queen Elizabeth Central Hospital, Blantyre to train staff in special aspects of clinical assessment and management.

Funding during the current reporting period

At the end of this grant (September 2024) the Scottish Government gave an interim grant (£39560) 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.
The interim grant funding period ends at the end of March 2026.
SMMHEP successfully bid for further funds from the Scottish Government through their intermediary Global Health Partnerships who will administer the grant and receive the monitoring and reporting undertaken by SMMHEP. This new grant (£199230) will have three aims. One will be to continue to support the development of clinical leaders in mental health - specifically the training of psychiatrists by using the same model of two bursaries for SMMHEP lecturers and targeted support for two of the trainees most in need during their training in South Africa. The second project will be to support the development in Blantyre of a child and adolescent mental health training clinic with district outreach. The third project will build on the quality improvement initiative in Zomba Mental Hospital to enhance the assessment and management of psychiatric risk. The funding period for this grant is eighteen months with a possible extension of six. The grant start date is February 2026 but as of late March the funds are yet to arrive.

Other Activities

We have developed a range of policies to enhance our governance. These include anti-fraud harassment and bullying policies and a finance policy.

Safeguarding Policy

SMMHEP has reviewed its safeguarding policy and in partnership with KUHeS is developing a protocol for the new grant period. 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 SMMHEP 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. Dr David Crossley, the Convenor, is the Designated Named Person for safeguarding adults within SMMHEP.

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

Principal funding sources

As outlined above 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 £103875 paid in two instalments in July and October 2023.
The further interim payment of £39560 was paid in September 2024 to tide SMMHEP over until new funding application processes were in place from the Scottish Government Health Partnership Programme. As of mid-March 2026 we await the new funds of £199230 from Global Health Partnerships (see above)

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 Southeast 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 to Dr Kazione Kulisewa, the current Head of the Psychiatry Department in KUHeS, and Dr Olive Liwimbi, the psychiatrist in charge of Zomba Mental Hospital, for providing clear guidance and support for the Project.

FUTURE PLANS

We are now in partnership with the Department of Psychiatry at KUHeS to deliver the current project. A Memorandum of Understanding is in draft to underpin the working arrangements. We anticipate this being signed off very soon. We are the lead agency in this arrangement.
We also have a working arrangement with Malawi's Mental Health Users and Carer's Association (MEHUCA) to help further the quality improvement work at Zomba mental Hospital and embed the Scottish Governments participatory design principles.
The new project has three aims but 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.
In discussion with Malawi partners, we will consider how to use of new funds for training further postgraduates in Malawi and for building up the training infrastructure in KUHeS. Our plans for the Quality Improvement programme at Zomba Mental Hospital will also support further visits to Zomba from the Blair Unit in 2026.

The Scotland Malawi Mental Health
Education Project SCIO

Report of the Trustees
for the Year Ended 30th March 2026

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.

We have had two new trustee appointments in the reporting period - Heike van Klinken (psychologist at KUHeS) and Paul Barnes (our treasurer)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC039523

Principal address
Dr D Crossley
5 Kilmailing Road
Glasgow
G44 5UH

Trustees
Dr R C Stewart
Dr C Robertson
Dr S Gilfillan
Dr M Osborn
Dr J Ahrens
Dr S Leslie
I Macleod
Dr D Crossley
Dr J Mutch
Dr D Mullin (resigned 31.3.25)
Dr H Gardiner
Dr O Liwimbi
P Barnes (appointed 1.4.25)
H van Klinken (appointed 31.3.25)

Independent Examiner
Craig Paterson, BCom, CA
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 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 29th June 2026 and signed on its behalf by:

David Crossley

Dr D Crossley - Trustee

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

I report on the accounts for the year ended 30th March 2026 set out on pages seven to twelve.

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.

Craig Paterson, BCom, CA
The Institute of Chartered Accountants of Scotland

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

29th June 2026

The Scotland Malawi Mental Health Education Project SCIO

Statement of Financial Activities for the Year Ended 30th March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,821	2,375	19,196	1,544
Charitable activities					
Development of Psychiatry Capacity in Malawi		-	246,647	246,647	39,560
Total		16,821	249,022	265,843	41,104
EXPENDITURE ON					
Raising funds		216	-	216	216
Charitable activities					
Development of Psychiatry Capacity in Malawi		1,184	63,588	64,772	46,434
Total		1,400	63,588	64,988	46,650
NET INCOME/(EXPENDITURE)		15,421	185,434	200,855	(5,546)
RECONCILIATION OF FUNDS					
Total funds brought forward		414	31,203	31,617	37,163
TOTAL FUNDS CARRIED FORWARD		15,835	216,637	232,472	31,617

The Scotland Malawi Mental Health Education Project SCIO

Balance Sheet
30th March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
CURRENT ASSETS					
Debtors	4	-	212,790	212,790	8,300
Cash at bank		16,555	3,847	20,402	23,977
		16,555	216,637	233,192	32,277
CREDITORS					
Amounts falling due within one year	5	(720)	-	(720)	(660)
NET CURRENT ASSETS		15,835	216,637	232,472	31,617
TOTAL ASSETS LESS CURRENT LIABILITIES		15,835	216,637	232,472	31,617
NET ASSETS		15,835	216,637	232,472	31,617
FUNDS	6				
Unrestricted funds				15,835	414
Restricted funds				216,637	31,203
TOTAL FUNDS				232,472	31,617

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 29th June 2026 and were signed on its behalf by:

Paul Barnes
Paul Barnes (Jul 21, 2026 21:30:27 GMT+1)

P Barnes - Trustee

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, received a bursary of £24,900 for educational development. This was approved by the Board in a circular e-mail dated 20th February, 2026. 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 2026 nor for the year ended 30th March 2025.

During the year under review, the following trustees received refunds towards airfares and in country running expenses: Dr H Gardiner £1,522 (2025: £2,500), Dr J Ahrens £3,802 (2025: £3,528) and Dr M Osborn £3,628.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,544	-	1,544
Charitable activities			
Development of Psychiatry Capacity in Malawi	-	39,560	39,560
Total	1,544	39,560	41,104
EXPENDITURE ON			
Raising funds	216	-	216
Charitable activities			
Development of Psychiatry Capacity in Malawi	1,094	45,340	46,434
Total	1,310	45,340	46,650
NET INCOME/(EXPENDITURE)	234	(5,780)	(5,546)
Transfers between funds	(1,075)	1,075	-
Net movement in funds	(841)	(4,705)	(5,546)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,255	35,908	37,163
TOTAL FUNDS CARRIED FORWARD	414	31,203	31,617

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Other debtors	199,290	-
Prepayments	13,500	8,300
	212,790	8,300

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Other creditors	720	660

6. MOVEMENT IN FUNDS

	At 31.3.25 £	Net movement in funds £	At 30.3.26 £
Unrestricted funds			
General fund	414	15,421	15,835
Restricted funds			
Scottish Government Merged Grant	31,203	185,434	216,637
TOTAL FUNDS	31,617	200,855	232,472

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	16,821	(1,400)	15,421
Restricted funds			
African Alliance for Maternal Mental Health	2,375	(2,375)	-
Scottish Government Merged Grant	246,647	(61,213)	185,434
	249,022	(63,588)	185,434
TOTAL FUNDS	265,843	(64,988)	200,855

Comparatives for 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

Comparative 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)

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 pyschiatrists in Malawi and Zambia.

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.

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 2026.

The Scotland Malawi Mental Health Education Project SCIO

Detailed Statement of Financial Activities for the Year Ended 30th March 2026

	2026	2025
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,121	1,544
Bank compensation	75	-
	19,196	1,544
Charitable activities		
Grants	246,647	39,560
Total incoming resources	265,843	41,104
EXPENDITURE		
Raising donations and legacies		
Just Giving admin costs	216	216
Charitable activities		
Flights	10,465	17,475
In country expenditure	20,848	9,572
Rent	3,830	3,750
Conference costs	-	546
Post graduate student support	-	2,182
Consultancy fees	24,900	11,620
AAMMH Costs	2,375	-
Advertisement	975	-
	63,393	45,145
Support costs		
Management		
Insurance	249	249
Sundries	185	185
	434	434
Finance		
Bank charges	225	195
Governance costs		
Accountancy	720	660
Total resources expended	64,988	46,650
Net income/(expenditure)	200,855	(5,546)

SMMHE Accounts

Final Audit Report 2026-07-21

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By:	Elaine Brown (elainem.brown@fkmcv.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAtNqtJaNLyiRECvSyqP_6mRtUDFKZUp7d

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