

THE DALITSO PROJECT

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

CHARITY NUMBER SCO46514

**4 Princes Street
ARBROATH
DD11 2BL**

Trustees' Annual Report 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Reference & Administration Information

Charity Name The Dalitso Project

Charity Number SCO46514

Registered Address 4 Princes Street
ARBROATH
DD11 2BL

Bank Bank of Scotland
Brothock Bridge
ARBROATH
DD11 1NH

Trustees	Charis Bowie	(Chairperson)
	Sheila Dunphy	(Secretary)
	Doris Bowie	(Treasurer)
	Fraser Dunphy	
	Jonathan Milne	
	Neil Grant	
	Caroline Farquhar	

Structure, Governance & Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered on 28 April 2016. It has a two-tier structure and as such has both trustees and members.

The trustees hold regular meetings and generally direct the activities of the Charity. They are responsible for monitoring and controlling the financial position of the organisation.

The members have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution.

Appointment of Trustees

Trustees may be appointed by trustees or elected by members at the AGM. They must be a member of The Dalitso Project. All trustees must retire at each AGM but can then be eligible for reappointment by the membership. The maximum number of trustees is seven and the minimum is three,

There is also a Management Committee which comprises of the trustees and invited members. Their role is to organise fundraising and raise the profile of the Charity.

Objectives & Activities

Charitable Purposes

The purpose of The Dalitso Project is to alleviate poverty, support education and develop healthcare in Malawi. It works in partnership with Support Malawi (formerly The Aquaid Lifeline Fund) a Malawian Non-Governmental Organisation (NGO).

Activities

Primarily the Charity supports the Orphan Care Centres at Thyolo and Kambilonjo which the Charity built but are run by Support Malawi. These Centres care for over 300 children each and provide food, nursery care, additional primary education and training or further education for the older children.

Additionally, the Charity supports healthcare through a purpose-built Medical Centre in Kambilonjo and runs an Infant Rescue Programme in Thyolo to assist babies orphaned at birth.

Other activities include drilling boreholes to provide cleaning drinking water and a running a Maize Relief Programme which allows staff and guardians to purchase maize at an affordable price throughout the year.

Achievements & Performance

2024 ended with fundraising to build houses for two families in Malawi whose homes were collapsing and no longer fit for habitation (although both families were still living in them). The fundraising was so successful that the start of 2025 saw the money transferred and the building work begin.

Progress was reported each month via Facebook and the monthly newsletter, with the keys handed over in April. For one family, who had to move in early because their previous house fell down completely during heavy rains, the completion of the building was an opportunity for great celebrations; at both Centres the families and communities were singing and dancing. The work of the Dalitso Project and all their many supporters have made such a difference to the lives of both families. Statistics show that better living conditions help improve peoples' health and educational outcomes.

With one building project hardly completed, it was time to start another, the construction of a Maternity Hospital at Kambilonjo, right next to the Clinic that was previously built and still overseen by the Dalitso Project. This was possible due to the generous legacy left to the Dalitso Project by Margaret Birse, formerly of Arbroath. This build will be a much bigger project and one that will take a couple of years to complete. After a considerable time spent selecting the correct piece of land, drawing up plans, getting all the official government paperwork and agreements in place, the clearing of the land began in the summer and the foundations started just before the arrival of the Malawi 2025 Team in October; by the end of the year the walls were half built.

The Malawi 2025 Team consisted of eight people, three of them had a lot of experience in the building trade and so they spent most of their time at the centre in Kambilonjo, working with the local team on the foundations of the Maternity Hospital. What a privilege for them to be involved at the outset and what an experience to be involved in such work without the benefit of machinery! The rest of the team were involved with the usual interviewing, medical checks, photographs and gift distribution. One of the team, a paramedic, was able to put her skills to work on the team's final night at Kambilonjo. A local child fell off the cliff face of the hill behind the village. She was rushed to the Clinic where she was attended to by the team member and the nurse on duty (who happened to be a former student from the Thyolo Centre and is now a qualified nurse who works there). Their care and attention certainly saved the young girl's life, who recovered with no major long-term issues.

Whilst out in Malawi the team identified the children at both Centres needed new clothes, so that became the Christmas Fundraising Appeal. It has been overwhelming to see the number of people who have donated to this cause. All donations and all fundraising during the months of November and December will fund the purchase of clothes in 2026.

Financial Review

During the year ended 31st December 2025, The Dalitso Project recorded income of £116,902 (2024 - £89,316). Net incoming resources amounted to a deficit of £124,358 (2024 - £10,662). Net assets at 31st December 2025 were £583,953 (2024 - £708,311) of which £534,585 were reserved for restricted purposes (2024 - £656,220).

Reserves Policy

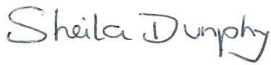
It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Declaration

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees.

Signature(s)	Print Name	Date of Approval
	D Bowie	21/09/2026
	Sheila Dunphy	21/9/26

The Dalitso Project

Statement of Receipts and Payments for the year ended 31 December 2025

		Unrestricted Funds	Restricted Funds	Year Ended 31/12/25	Period Ended 31/12/24
Receipts	Notes				
Donations		66,421	-	66,421	60,199
Fundraising Activities	4	16,444	-	16,444	8,685
Investment Interest		12,311	-	12,311	12,341
Gift Aid	5	21,726	-	21,726	8,091
Total Receipts		116,902	-	116,902	89,316
Payments					
Charitable Activities	6	119,625	121,635	241,260	93,948
Governance Costs		-	-	-	6,030
Total Payments		119,625	121,635	241,260	99,978
Surplus/(Deficit) for the year		(2,723)	(121,635)	(124,358)	(10,662)

The Dalitso Project

Statement of Balances as at 31 December 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Cash and bank balances at start of year	52,091	656,220	708,311	718,973
Surplus/(Deficit) for the year	(2,723)	(121,635)	(124,358)	(10,662)
Cash and bank balances at end of year	49,368	534,585	583,953	708,311

Of the cash and bank balances £427,015 is held in fixed term investments and £156,938 in the charity's current account.

The trustees declare that they have approved the financial statements contained in this document.

Signed on behalf of the charity's trustees.

Signature(s)	Print Name	Date of Approval
	D Bowie	21/9/26
	Sheila Dunphy	21/9/26

Notes to the Accounts for year ended 31 December 2025

1: Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2: Nature and Purpose of Fund

The unrestricted funds of the Charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

The restricted funds of the Charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

At the year ended 31 December 2025, unrestricted funds totalled £49,368 and restricted funds for the purpose of building a clinic and providing health care in Malawi were £534,585.

3: Related Party Transaction

No remuneration or expenses was paid to the trustees or any connected persons during 2025.

4: Fundraising Activities

The Charity engaged in numerous fundraising activities during 2025 and raised £16,444 in total. The following is a list of the activities and the monies raised by each.

Activity	Funds Raised
Glasgow Fundraiser	855
Kilt Walk	1,554
Easy Fundraising	184
Meals/Catering	5,387
Christmas Meals	2,613
Raffle	372
Soup Lunch	464
Race Night	824
Wedding Anniversary	376
Craft Fair	3,132
£50 Club	603
Talks	80
Total	16,444

5: Gift Aid

Gift Aid is a scheme available to charities, it means they can claim extra money from HMRC. The Charity can claim an extra 25p for every £1 donation as long as the doner is a basic rate taxpayer. The amount of Gift Aid included in the financial statements of £21,726 is for donations received in 2021 and 2022.

6: Charitable Activities

Grants Payable

The Charity did not undertake any activity directly but met its charitable purpose by providing monthly donations to Support Malawi (previously known as The Aquaid Lifeline Fund), in line with agreed budgets totalling £241,260. Of this amount £121,635 was from restricted funds set aside for the sole purpose of building a maternity unit and providing healthcare.

Independent Examiner's Report on the Accounts

Report to the Trustees/Members of - **The Dalitso Project**

Registered Charity Number – **SCO46514**

On the Accounts of the Charity for the Period – **1 January 2025 to 31 December 2025**

Respective responsibilities of the 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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

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 comply with Regulation 9 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.

Signed:



Date: 17 September 2026

Name:

Katharine Watson BA

Qualification:

Batchelor of Accountancy & Finance

Address:

c/o 30 Beechwood Road, Arbroath, DD11 4HU