ANGELS INTERNATIONAL

England & Wales · Charity number 1000699

Details

Other names	ANGELS
Status	Registered
Legal form	Trust
Registered	1990-10-31
Register	View on the Charity Commission register

Contact

Address	Hayles Barn Greatham Lane Greatham Pulborough West Sussex RH20 2ES
Phone	07831103833
Email	info@contactangelsinternational.org
Website	www.angelsinternational.org.uk

Activities

Objects: TO RELIEVE POVERTY HARDSHIP AND SICKNESS AMONGST CHILDREN THROUGHOUT THE WORLD IN PARTICULAR CHILDREN WHO ARE ORPHANED ABANDONED HANDICAPPED OR REFUGEES AND THOSE SUFFERING FROM LEUKAEMIA CANCER AND ALLIED DISEASES BY PROMOTING THEIR CARE AND DEVELOPMENT AND THE PRESERVATION OF THEIR GOOD HEALTH

Activities: We provide medical aid and training to economically deprived regions of the world.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People

Geography

- **Area of benefit:** THROUGHOUT THE WORLD
- Malawi

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£224,765	£214,210	-	-
2023-12-31	£162,887	£133,029	-	-
2022-12-31	£140,305	£135,252	-	-
2021-12-31	£85,546	£82,522	-	-
2020-12-31	£79,961	£13,761	-	-

Trustees

Name	Role	Appointed
Eleanor Victoria Bickerton		2015-08-24
JOSEPHINE HENSHALL		2015-08-21
KAREN ROBERTS		

ANGELS INTERNATIONAL

England & Wales - Charity number 1000699

Accounts

Charity registration number 1000699 (England and Wales)

ANGELS INTERNATIONAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

ANGELS INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs K M Roberts Mrs J Henshall Mrs V Bickerton
Charity number	1000699
Principal address	Hayles Barn Greatham Lane Greatham Pulborough West Sussex RH20 2ES
Independent examiner	Alexander James & Company Limited Chartered Certified Accountants Upper Deck, Admirals Quarters Portsmouth Road Thames Ditton Surrey KT7 0XA

ANGELS INTERNATIONAL

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ANGELS INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and “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 2015)”

Objectives and activities

The charity’s objectives are to enable health centres and hospitals to save the lives of impoverished communities within their catchment area.
The policies adopted in furtherance of these objectives include:

- the supply of medical aid
- the funding of building projects
- the purchase of ambulances and other appropriate transport
- funding training for medical personnel both locally and if necessary in other countries.

No change to these objectives has been made during this year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Angels’ Trustees visited all our funded programmes and projects in October 2024. It is always a pleasure and a privilege to be able to spend time with our partners in Malawi. At each hospital we have meetings with the Hospital Management Committee and/or the sister in charge and all the project coordinators.

Mtendere Community Hospital, Dedza

We continue to fund the following outreach programmes at Mtendere:

- Malaria Prevention
- Women’s Health Education
- Youth Activities
- Prevention of Mother to Child Transmission of HIV Aids (PMTCT)
- Women’s Reproductive Health
- Under 5’s Clinics
- Educational Dramas
- Women’s Empowerment Groups, giving training in sewing and computing.

Each of these programmes is run by two coordinators, appointed by the hospital.

The girls’ hostel, providing safe accommodation and studying areas for young girls to be able to continue their education is hugely popular and oversubscribed. Currently the hostel can house over 50 girls. They have washing and cooking facilities and security. The hostel is overseen by one of the sisters. This year we are funding an extension to this hostel in disused outbuildings, providing another 20-30 boarding places.

Angels send funds annually for service and maintenance costs of both the ambulance and the hospital generator.

St Joseph's Community Hospital, Chiphwanye

The outreach programmes run at this hospital include:
- Cervical cancer screening
- Educational Drama
- Women's Health Education
- Under 5s clinics
- Women's Empowerment. This is extremely oversubscribed. With recommendation from the hospital, we aim to expand it annually.
  The hospital has developed a popular way of encouraging women to work in groups; when women complete the sewing programme, a small group may take a sewing machine to start their own small business. When they have made enough money to buy their own, they return the hospital's machine.

The Chiphwanye area suffered a very severe cholera outbreak this year. We provided specialist beds and equipment to enable the hospital staff.
Angels send funds annually for service and maintenance costs of the ambulance.

Mlale Girls' Hostel

The girls' hostel here is now complete, fully furnished and providing safe accommodation and studying areas for young girls to be able to continue their education. It has a waiting list.

Nambuma Health Centre, Dedza.

Nambuma is surprisingly remotely situated given its geographical position only an hour from the centre of Lilongwe.
This year we have supplied the Health Centre with a new four-wheel drive ambulance. Going forward, Angels will be providing funds annually for maintenance and service charges.

The outreach programmes running from here are:
- Soap making for the elderly population. They make the soap, which is then sold locally to generate funds for the local community.
- Home Based Care for the terminally ill.
- Under 5s clinics.
- Youth activities.

The girls' hostel here is within the grounds of two local schools and is run slightly differently as it accommodates children as young as 9. These young girls are now able to stay at school and receive a full education.

St Annie's Health Centre, Bembeke

The sister in charge along with the hospital's management committee put forward a case for a new paediatric ward to be sufficient to serve the growing catchment population there. The building is now awaiting furniture and some equipment which has been ordered.

The Bembeke hostel is run similarly to the others and is maintained by Angels International. It accommodates women, many with babies who would not be able to attend the nearby teacher training college if it weren't for our hostel. The college does not allow any children or babies to stay within its accommodation houses. Our facility means that women with babies, married or not can attend the college and acquire a qualification. The women all take it in turns to 'babysit' the infants whilst their mothers attend lectures. We have adapted the hostel as much as possible to help the women with their childcare.

The ambulance received its annual funding for servicing and maintenance.

Nkhamenya Community Hospital

The management committee at Nkhamenya requested an extension to the labour ward at the hospital and this has now been constructed. We sent additional funds to buy equipment and furniture.

We have converted an extra room in the hospital and provided ten more computers to allow more of the community to be able to access technology. There are still issues with the internet, which we have found so far to be incredibly expensive to solve. This continues to prove a challenge for us and the hospital. However, locals can now use word processors and print as well as have intermittent access to the internet.

We fund the youth programmes here, including two projects initiated by the youth groups themselves: plastic collection and recycling and sapling planting, involving local schools.

The hospital generator received its annual funding for servicing and maintenance.

We are proud to support our partner hospitals by enabling them to extend their reach, both medically and pastorally to even more of their catchment population.
As ever, the trustees remain grateful to both trust funds and individuals for their continued trust and support in our Malawian partners and ourselves.

Financial review
The trustees are satisfied that the charity operates effectively on its limited budget for administration and therefore maximises the support given to its beneficiaries.
The effects of global economic downturn have continued to make fundraising a challenge.

The financial performance for the year is satisfactory, although new supporters and further income generation opportunities are always being sought.

The trustees continue to work with no professional help in the office, thereby keeping administration costs to a minimum.

The Reserves Policy of the charity is to maintain unrestricted funds- which are the free reserves of the charity- at a level which provides sufficient funds to meet our annual commitments plus sufficient to cover six months management, administration and support costs.
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.
Our charity hopes to continue supporting the three hospitals in the coming year, emphasising the reinstatement of a full funding programme at Mtendere.

In December 2024 the Charity received a donation of £100,000 which will be applied to our charitable activities with all beneficiaries through 2025. In December 2023 a similar situation arose with £90,000 donated close to the year end but which funding was applied to our work in 2024.

Structure, governance and management
The Charity was established by a charitable trust deed on 12th October 1990.

The Trustees who served during the year and up to the date of signature of the financial statements were:
Mrs K M Roberts
Mrs J Henshall
Mrs V Bickerton

New trustees are appointed by the Charity in accordance with its Trust Deed.

The Trust Deed constitutes Angels International as a registered medical Charity.

The Trustees carry out all administration of the Charity's fundraising, expenditure and they oversee the on-site delivery of aid and support to beneficiaries.

The Trustees' report was approved by the Board of Trustees.

Mrs K M Roberts
Trustee
Dated: 7 October 2025

ANGELS INTERNATIONAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANGELS INTERNATIONAL

I report on the financial statements of the Charity for the year ended 31 December 2024, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

(i) examine the financial statements under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

 (i) to keep accounting records in accordance with section 130 of the 2011 Act; and

 (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

 have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Andrew Nicholson FFA/FIPA
as director for Alexander James & Company Limited
Chartered Certified Accountants

Dated: 7 October 2025

ANGELS INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Charitable activities	**3**	224,765	162,884
Investments	**4**	4	3
Total income		224,769	162,887
Expenditure on:			
Charitable activities	**5**	223,408	133,029
Total expenditure		223,408	133,029
Net income and movement in funds		1,361	29,858
Reconciliation of funds:			
Fund balances at 1 January 2024		106,440	76,582
Fund balances at 31 December 2024		107,801	106,440

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ANGELS INTERNATIONAL

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Cash at bank and in hand		108,751		108,418	
Creditors: amounts falling due within one year	**9**	(950)		(1,978)	
Net current assets			107,801		106,440
The funds of the Charity					
Unrestricted funds	**10**		107,801		106,440
			107,801		106,440

The financial statements were approved by the Trustees on 7 October 2025

Mrs K M Roberts
Trustee

1 Accounting policies

Charity information

Angels International is an unincorporated charity controlled by a deed of trust dated 12th October 1990, which is its governing document.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

A liability is recognised when the Charity is legally obliged to incur it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that liability will be paid.

Costs of generating funds are recognised in the period in which the related income is recorded by the charity as income in its accounts.

Charitable expenditure is recognised on the earlier of when the liability is crystallised and when the expenditure is paid.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	33% per annum straight line
Fixtures, fittings & equipment	20% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity’s contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from individual regular donors		
Other income	360	360
Income from donations, bequests and grants		
Other income	224,405	162,524
	224,765	162,884

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	4	3

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Charitable activities

	Mtendere Community Hospital	Nambuma Health Centre	Nkhamenya Community Hospital	Chiphwanye Health Centre	Bembeke Health Centre	Total 2024	Total 2023
	£	£	£	£	£	£	£
Grant funding of activities (see note 6)	31,530	73,060	48,030	26,530	35,060	214,210	127,098
Share of governance costs	2,893	318	2,964	2,871	152	9,198	5,931
	34,423	73,378	50,994	29,401	35,212	223,408	133,029

6 Grants payable

	Mtendere Community Hospital	Nambuma Health Centre	Nkhamenya Community Hospital	Chiphwanye Health Centre	Bembeke Health Centre	Total	2023
	£	£	£	£	£	£	£
Grants to institutions:							
Other	31,530	73,060	48,030	26,530	35,060	214,210	127,098

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	950	1,978

10 Unrestricted funds

The unrestricted funds of the charity are 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.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	106,440	224,769	(223,408)	107,801

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	76,582	162,887	(133,029)	106,440

11 Related party transactions

There were no disclosable related party transactions during the year (2023- none).

Accounts

Charity registration number 1000699

ANGELS INTERNATIONAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

ANGELS INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs K M Roberts Mrs J Henshall Mrs V Bickerton
Charity number	1000699
Principal address	Hayles Barn Greatham Lane Greatham Pulborough West Sussex RH20 2ES
Independent examiner	Alexander James & Company Limited Chartered Certified Accountants Upper Deck, Admirals Quarters Portsmouth Road Thames Ditton Surrey KT7 0XA

ANGELS INTERNATIONAL

CONTENTS

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and “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 2015)”

Objectives and activities

The charity’s objectives are to enable health centres and hospitals to save the lives of impoverished communities within their catchment area.
The policies adopted in furtherance of these objectives include; the supply of medical aid, the funding of building projects, the purchase of ambulances and other appropriate transport, funding training for medical personnel both locally and if necessary, in other countries.
No change to these objectives has been made during this year.
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Angels’ trustees were delighted to be able to visit our partners in Malawi for the first time since the Covid pandemic. Although we have been receiving reports from all the hospitals on a regular basis, it was so gratifying to observe our programmes first hand once more and to have face to face meetings with each hospital’s management team.

Mtendere Community Hospital, Dedza

We continue to fund the following outreach programmes at Mtendere;

- Malaria prevention
- Health education
- Youth activities
- PMTCT
- Womens’ reproductive health
- Under 5’s clinics
- Educational dramas
- Women’s empowerment groups, giving training in sewing and computing.

Each of these programmes is run by two coordinators, appointed by the hospital. They write monthly reports for both the hospital and Angels and had requested 5 laptops to share and use for their reports as well as be able to access research online. Before this they were sharing one computer.

Both ambulances and the hospital’s emergency generator all received funding to be serviced and maintained for a twelve-month period.
The girls’ hostel is being extended to be able to house an extra 20 girls. We are also trialling the provision of both text and stationery goods here to help the girls. If successful, we will extend this to all the other hostels.

St Joseph's Community Hospital, Chiphwanye

Here we continue to fund the cervical cancer screening programme as well as the hospital's very successful Women's Empowerment Group. We have sent funding for more computers and sewing machines so that more women may become involved and learn a trade.

The ambulance and the hospital's emergency generator all received funding to be serviced and maintained for a twelve-month period.

Mlale

We are thrilled to have the funding to construct another hostel for girls to enable them to continue their education. This latest hostel is located on the outskirts of Lilongwe, the capital. This area has several secondary schools and therefore the need for safe accommodation is great.

Nambuma Health Centre, Dedza.

Here we have funded the following;

- Women's empowerment programme
- a Home-Based Care programme for patients with terminal or life- changing illnesses
- Youth activities
- Clinical officer house refurbishment
- Educational visits by Nambuma staff to Mlale and St Joseph's hospitals
- Laptops
- PPEs
- Mattress and pillow repairs
- Water pump for staff houses

We are delighted that we have been able to build our third girls' hostel here. It is vital that girls are enabled to complete their education. It is a route out of poverty. The hostel has 40 beds and is run on the same principle as the other hostels.

St Annie's Health Centre, Bembeke

The Sister in Charge this year asked us to provide medicines and basic hospital equipment.
The girls' hostel here now has running water – an issue which we were unsure could be solved, but it now has been.
The hostel is run similarly to the others and is maintained by Angels International.
The ambulance received funding for servicing and maintenance.

We remain hugely appreciative of the Trusts and individuals who continue to support our work with our partners in Malawi, thank you.

Financial review

The trustees are satisfied that the charity operates effectively on its limited budget for administration and therefore maximises the support given to its beneficiaries.
The effects of global economic downturn have continued to make fundraising a challenge.

The financial performance for the year is satisfactory, although new supporters and further income generation opportunities are always being sought.

The trustees continue to work with no professional help in the office, thereby keeping administration costs to a minimum.

The Reserves Policy of the charity is to maintain unrestricted funds- which are the free reserves of the charity- at a level which provides sufficient funds to meet our annual commitments plus sufficient to cover six months management, administration and support costs.
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.
Our charity hopes to continue supporting the three hospitals in the coming year, emphasising the reinstatement of a full funding programme at Mtendere.

Structure, governance and management

The Charity was established by a charitable trust deed on 12th October 1990.

The Trustees who served during the year and up to the date of signature of the financial statements were:
Mrs K M Roberts
Mrs J Henshall
Mrs V Bickerton

New trustees are appointed by the Charity in accordance with its Trust Deed.

The Trust Deed constitutes Angels International as a registered medical Charity.

The Trustees carry out all administration of the Charity's fundraising, expenditure and they oversee the on-site delivery of aid and support to beneficiaries.

The Trustees' report was approved by the Board of Trustees.

Mrs K M Roberts
Trustee
Dated: 29 October 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANGELS INTERNATIONAL

I report on the financial statements of the Charity for the year ended 31 December 2023, which are set out on pages 5 to 12.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

(i) examine the financial statements under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

 (i) to keep accounting records in accordance with section 130 of the 2011 Act; and

 (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

 have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Andrew Nicholson FFA/FIPA
as director for Alexander James & Company Limited
Chartered Certified Accountants

Dated: 29 October 2024

ANGELS INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Charitable activities	**3**	162,884	140,305
Investments	**4**	3	-
Total income		162,887	140,305
Expenditure on:			
Charitable activities	**5**	133,029	135,252
Total expenditure		133,029	135,252
Net income and movement in funds		29,858	5,053
Reconciliation of funds:			
Fund balances at 1 January 2023		76,582	71,529
Fund balances at 31 December 2023		106,440	76,582

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ANGELS INTERNATIONAL

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Cash at bank and in hand		108,418		77,560	
Creditors: amounts falling due within one year	**9**	(1,978)		(978)	
Net current assets			106,440		76,582
Net assets excluding pension liability			106,440		76,582
The funds of the Charity					
Unrestricted funds			106,440		76,582
			106,440		76,582

The financial statements were approved by the Trustees on 29 October 2024

Mrs K M Roberts
Trustee

1 Accounting policies

Charity information

Angels International is an unincorporated charity controlled by a deed of trust dated 12th October 1990, which is its governing document.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

A liability is recognised when the Charity is legally obliged to incur it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that liability will be paid.

Costs of generating funds are recognised in the period in which the related income is recorded by the charity as income in its accounts.

Charitable expenditure is recognised on the earlier of when the liability is crystallised and when the expenditure is paid.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	33% per annum straight line
Fixtures, fittings & equipment	20% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from individual regular donors		
Other income	360	360
Income from donations, bequests and grants		
Other income	162,524	139,945
	162,884	140,305

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	3	-

5 Charitable activities

	Mtendere Community Hospital	Nambuma Health Centre	Chiphwanye Health Centre	Bembeke Health Centre	Total 2023	Total 2022
	£	£	£	£	£	£
Grant funding of activities (see note 6)	18,030	46,508	42,530	20,030	127,098	134,226
Share of governance costs	2,518	532	2,652	229	5,931	1,026
	20,548	47,040	45,182	20,259	133,029	135,252

6 Grants payable

	Mtendere Community Hospital	Nambuma Health Centre	Chiphwanye Health Centre	Bembeke Health Centre	Total	2022
	£	£	£	£	£	£
Grants to institutions:						
Other	18,030	46,508	42,530	20,030	127,098	134,226

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,978	978

10 Unrestricted funds

The unrestricted funds of the charity are 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.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	76,582	162,887	(133,029)	106,440

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	71,529	140,305	(135,252)	76,582

11 Related party transactions

There were no disclosable related party transactions during the year (2022- none).

Accounts

Charity Registration No. 1000699

ANGELS INTERNATIONAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

ANGELS INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs K M Roberts Mrs J Henshall Mrs V Bickerton
Charity number	1000699
Principal address	Hayles Barn Greatham Lane Greatham Pulborough West Sussex RH20 2ES
Independent examiner	Alexander James & Company Limited Chartered Certified Accountants Upper Deck, Admirals Quarters Portsmouth Road Thames Ditton Surrey KT7 0XA

ANGELS INTERNATIONAL

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The Trustees present their report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and “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 2015)”

Objectives and activities

The charity’s objectives are to enable health centres and hospitals to save the lives of impoverished communities within their catchment area.
The policies adopted in furtherance of these objectives include; the supply of medical aid, the funding of building projects, the purchase of ambulances and other appropriate transport, funding training for medical personnel both locally and if necessary, in other countries.
No change to these objectives has been made during this year.
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Continued concerns regarding Covid 19.

After consultations with all our partner hospital management teams it was decided that it remained a risk to the patients and catchment populations (who are overall not vaccinated) for the trustees to visit Malawi again. As per previous years we have continued to receive regular reports and updates on our programmes.

Mtendere Community Hospital, Dedza

We were delighted to be able to fund a second ambulance for the hospital, the first having been in 2009/10. The wear and tear on these vehicles is extreme, due to the terrain they have to cover and the constant use. We send vehicle service and maintenance money each year to wherever we fund ambulances.
We continue to run outreach programmes; malaria prevention, health education, youth activities, reproductive health and PMTCT – preventing babies with HIV+ mothers being born with HIV.
The women’s empowerment group continues to teach sewing and computer skills. In addition, the women are given the opportunity to buy a sewing machine in instalments, allowing them to be independent and immediately earn money.
The girls’ hostel is oversubscribed, and we continue to fund and maintain it.
The sister in charge requested certain medicines and these were also funded.

St Joseph’s Community Hospital, Chiphwanye.

The outreach programmes that had been halted due to Covid-19 have been running again this year. These are the same as those run at Mtendere, listed above. In addition, a women’s empowerment group has been formed at St Joseph’s and we have funded a cervical cancer screening programme, which included providing equipment.
St Joseph’s lacked up to date laboratory equipment and requested that we help them replace old machines and provide others which we have been able to do this year.
We have also funded accountancy skills training to help improve the efficiency of the hospital.
The ambulance received funding for servicing and maintenance.

Nambuma Health Centre, Dedza.

We are delighted that we have been able to build our third girls' hostel here. It is vital that girls are enabled in order to complete their education. It is a route out of poverty. The hostel has 40 beds and is run on the same principle as the Mtendere hostel.

St Annie's Health Centre, Bembeke

The girls' hostel at Bembeke now has running water – an issue which we were unsure could be solved, but it now has been.
The hostel is run similarly to the others and is maintained by Angels International.
The ambulance received funding for servicing and maintenance.

St Annie's Health Centre, Karonga.

We were contacted by the sister in charge here who had previously served at Mtendere.
She asked for funding for a complete renovation of the facility's paediatric ward. The photos she sent showed unacceptable conditions as well as a rotting ceiling.
The renovations are now complete.

We remain hugely appreciative of the Trusts and individuals who continue to support our work with our partners in Malawi, thank you.

Financial review
The trustees are satisfied that the charity operates effectively on its limited budget for administration and therefore maximises the support given to its beneficiaries.
The effects of global economic downturn have continued to make fundraising a challenge.

The financial performance for the year is satisfactory, although new supporters and further income generation opportunities are always being sought.

The trustees continue to work with no professional help in the office, thereby keeping administration costs to a minimum.

The Reserves Policy of the charity is to maintain unrestricted funds- which are the free reserves of the charity- at a level which provides sufficient funds to meet our annual commitments plus sufficient to cover six months management, administration and support costs.
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.
Our charity hopes to continue supporting the three hospitals in the coming year, emphasising the reinstatement of a full funding programme at Mtendere.

Structure, governance and management
The Charity was established by a charitable trust deed on 12th October 1990.

The Trustees who served during the year and up to the date of signature of the financial statements were:
Mrs K M Roberts
Mrs J Henshall
Mrs V Bickerton

New trustees are appointed by the Charity in accordance with its Trust Deed.

The Trust Deed constitutes Angels International as a registered medical Charity.

The Trustees carry out all administration of the Charity's fundraising, expenditure and they oversee the on-site delivery of aid and support to beneficiaries.

The Trustees' report was approved by the Board of Trustees.

Mrs K M Roberts
Trustee
Dated: 12 October 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANGELS INTERNATIONAL

I report on the financial statements of the Charity for the year ended 31 December 2022, which are set out on pages 5 to 12.

Respective responsibilities of Trustees and examiner
The Charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:
(i) examine the financial statements under section 145 of the 2011 Act;
(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:
(a) which gives me reasonable cause to believe that in any material respect the requirements:
  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

  have not been met or
(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Andrew Nicholson FFA/FIPA
as director for Alexander James & Company Limited
Chartered Certified Accountants

Dated: 12 October 2023

ANGELS INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	**Unrestricted funds 2022 £**	Unrestricted funds 2021 £
Income from:			
Charitable activities	**3**	140,305	85,546
Expenditure on:			
Charitable activities	**4**	135,252	82,522
Net income for the year/ Net movement in funds		5,053	3,024
Fund balances at 1 January 2022		71,529	68,505
Fund balances at 31 December 2022		76,582	71,529

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ANGELS INTERNATIONAL

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Cash at bank and in hand		77,560		73,485	
Creditors: amounts falling due within one year	**8**	(978)		(1,956)	
Net current assets			76,582		71,529
Income funds					
Unrestricted funds			76,582		71,529
			76,582		71,529

The financial statements were approved by the Trustees on 12 October 2023

Mrs K M Roberts
Trustee

ANGELS INTERNATIONAL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

		2022		2021	
	Notes	**£**	**£**	**£**	**£**
Cash flows from operating activities					
Cash generated from operations	**10**		4,075		4,002
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			4,075		4,002
Cash and cash equivalents at beginning of year			73,485		69,483
Cash and cash equivalents at end of year			77,560		73,485
Short term deposits included in current asset investments			-		-
Bank overdrafts included in creditors payable within one year			-		-

1 Accounting policies

Charity information

Angels International is an unincorporated charity controlled by a deed of trust dated 12th October 1990, which is its governing document.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

A liability is recognised when the Charity is legally obliged to incur it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that liability will be paid.

Costs of generating funds are recognised in the period in which the related income is recorded by the charity as income in its accounts.

Charitable expenditure is recognised on the earlier of when the liability is crystallised and when the expenditure is paid.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	33% per annum straight line
Fixtures, fittings & equipment	20% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity’s contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Donations from individuals	Donations from trusts	Total 2022	Donations from individuals	Donations from trusts	Total 2021
	2022	2022		2021	2021	
	£	£	£	£	£	£
Other income	360	139,945	140,305	280	85,266	85,546

4 Charitable activities

	Mtendere Community Hospital	St Joseph's Clinic	St Annie's Clinic	Total 2022	Total 2021
	£	£	£	£	£
Grant funding of activities (see note 5)	69,666	32,530	32,030	134,226	81,441
Share of governance costs (see note)	532	249	245	1,026	1,081
	70,198	32,779	32,275	135,252	82,522

5 Grants payable

	Mtendere Community Hospital	St Joseph's Clinic	St Annie's Clinic	Total	2021
	£	£	£	£	£
Grants to institutions:					
Other	69,666	32,530	32,030	134,226	81,441

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	978	1,956

9 Related party transactions

There were no disclosable related party transactions during the year (2021- none).

10 Cash generated from operations

	2022 £	2021 £
Surplus for the year	5,053	3,024
Movements in working capital:		
(Decrease)/increase in creditors	(978)	978
Cash generated from operations	4,075	4,002

11 Analysis of changes in net funds

The Charity had no debt during the year.

Accounts

Charity Registration No. 1000699

ANGELS INTERNATIONAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

ANGELS INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	1000699
Principal address	Hayles Barn Greatham Lane Greatham Pulborough West Sussex RH20 2ES
Independent examiner	Alexander James & Company Limited Chartered Certified Accountants Upper Deck, Admirals Quarters Portsmouth Road Thames Ditton Surrey KT7 0XA

ANGELS INTERNATIONAL

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ANGELS INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and "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 2015)"

Objectives and activities

The charity's objectives are to enable health centres and hospitals to save the lives of impoverished communities within their catchment area.
The policies adopted in furtherance of these objectives include; the supply of medical aid, the funding of building projects, the purchase of ambulances and other appropriate transport, funding training for medical personnel both locally and if necessary, in other countries.
No change to these objectives has been made during this year.
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Covid-19

Despite most of the population of the UK being vaccinated against Covid, Malawi's population remain mainly unprotected and as such the trustees decided not to travel to visit both our programmes and our partners. We have received regular updates and photos from all our partnered hospitals, leaving us confident that our funding remains safe and more than ever necessary to the medical teams and their catchment populations.
We have provided more funding for PPE when it has been requested from our general funds.

Mtendere Community Hospital, Dedza

Angels International (AI) continues to support the hospital's outreach programmes of Malaria Prevention, Health Education through Dramas, Youth Activities and Health Education, Reproductive Health and the PMTCT programme, preventing babies with HIV positive mothers being born with HIV. The MTEWEC (Mtendere Women's Empowerment Centre) continues to thrive with women being taught new skills – sewing and computing – as well as being able to use the relevant machines AI have provided to practice their skills and earn money.
Both the ambulance and the hospital generator continue to be serviced and maintained by us.
Our hostel for girls wanting to continue their education remains over-subscribed and maintained by AI. We have also funded some additional concrete work this year to prevent the outside kitchen area at the hostel flooding during the rainy season.

The hospital requested funding for training an anaesthetist and this was sent.

Nkhamenya Community Hospital, Kasungu

The hospital bakery continues to thrive and provide additional funds for the hospital.
The hospital generator continues to be serviced and maintained by us.
There has been a complete change of management at Nkhamenya.
AI trustees are waiting some communication as to the current situation and future.

St Joseph's Community Hospital, Chiphwanye

The hospital ambulance continues to be serviced and maintained by us.
St Joseph's and Chiphwanye seem to have suffered most from Covid complications and as such have sadly decided to halt their Outreach programmes for the foreseeable future to focus on programmes within the hospital itself.
We are in frequent contact with our partners there and we will work with them to re-establish their Outreach programmes when they feel the time is right.

St Annie's Health Centre, Bembeke
The hospital ambulance provided by AI has received funding for servicing and maintenance.
We are delighted to have received funding for a second Hostel for Girls. There is a great need for more security for girls who desperate to complete their education will travel miles to find a school with places willing to take them on. Finding themselves far from home, they have nowhere to sleep and take great risks by sleeping in hedges or under trees making them vulnerable to harm and worse.
Thanks to a long-term supporter of AI we now have another hostel with dormitories to accommodate 40 girls.

As always, we and our Malawian partners are forever grateful to those Trusts and individuals for their continued support and belief in what Angels International is trying to achieve.

Financial review
The trustees are satisfied that the charity operates effectively on its limited budget for administration and therefore maximises the support given to its beneficiaries.
The effects of global economic downturn have continued to make fundraising a challenge.

The financial performance for the year is satisfactory, although new supporters and further income generation opportunities are always being sought.

The trustees continue to work with no professional help in the office, thereby keeping administration costs to a minimum.

The Reserves Policy of the charity is to maintain unrestricted funds- which are the free reserves of the charity- at a level which provides sufficient funds to meet our annual commitments plus sufficient to cover six months management, administration and support costs.
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.
Our charity hopes to continue supporting the three hospitals in the coming year, emphasising the reinstatement of a full funding programme at Mtendere.

Structure, governance and management
The Charity was established by a charitable trust deed on 12th October 1990.

The Trustees who served during the year and up to the date of signature of the financial statements were:
Mrs K M Roberts
Mrs J Henshall
Mrs V Bickerton

New trustees are appointed by the Charity in accordance with its Trust Deed.

The Trust Deed constitutes Angels International as a registered medical Charity.

The Trustees carry out all administration of the Charity's fundraising, expenditure and they oversee the on-site delivery of aid and support to beneficiaries.

The Trustees' report was approved by the Board of Trustees.

Mrs K M Roberts
Trustee
Dated: 24 October 2022

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANGELS INTERNATIONAL

I report on the financial statements of the Charity for the year ended 31 December 2021, which are set out on pages 5 to 12.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

(i) examine the financial statements under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and

  (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Andrew Nicholson FFA/FIPA
as director for Alexander James & Company Limited
Chartered Certified Accountants

Dated: 24 October 2022

ANGELS INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	**Unrestricted funds 2021 £**	Unrestricted funds 2020 £
Income from:			
Charitable activities	**3**	85,546	79,961
Expenditure on:			
Charitable activities	**4**	82,522	13,761
Net income for the year/ Net movement in funds		3,024	66,200
Fund balances at 1 January 2021		68,505	2,305
Fund balances at 31 December 2021		71,529	68,505

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ANGELS INTERNATIONAL

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		73,485		69,483	
Creditors: amounts falling due within one year	**8**	(1,956)		(978)	
Net current assets			71,529		68,505
Income funds					
Unrestricted funds			71,529		68,505
			71,529		68,505

The financial statements were approved by the Trustees on 24 October 2022

Mrs K M Roberts
Trustee

ANGELS INTERNATIONAL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from operations	**10**		4,002		36,038
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			4,002		36,038
Cash and cash equivalents at beginning of year			69,483		33,445
Cash and cash equivalents at end of year			73,485		69,483
Short term deposits included in current asset investments			-		-
Bank overdrafts included in creditors payable within one year			-		-

1 Accounting policies

Charity information

Angels International is an unincorporated charity controlled by a deed of trust dated 12th October 1990, which is its governing document.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

A liability is recognised when the Charity is legally obliged to incur it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that liability will be paid.

Costs of generating funds are recognised in the period in which the related income is recorded by the charity as income in its accounts.

Charitable expenditure is recognised on the earlier of when the liability is crystallised and when the expenditure is paid.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	33% per annum straight line
Fixtures, fittings & equipment	20% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity’s contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Donations from individuals 2021	Donations from trusts 2021	Total 2021	Donations from individuals 2020	Donations from trusts 2020	Total 2020
	£	£	£	£	£	£
Other income	280	85,266	85,546	60	79,901	79,961

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Mtendere Community Hospital	Nkhamemya Community Hospital	Donations to other charities	St Joseph's Clinic	St Annie's Clinic	Total 2021	Total 2020
	£	£	£	£	£	£	£
Grant funding of activities (see note 5)	20,380	2,480	36	-	58,545	81,441	12,744
Share of governance costs (see note)	1,081	-	-	-	-	1,081	1,017
	21,461	2,480	36	-	58,545	82,522	13,761

5 Grants payable

	Mtendere Community Hospital	Nkhamemya Community Hospital	Donations to other charities	St Joseph's Clinic	St Annie's Clinic		Total 2020
	£	£	£	£	£	£	£
Grants to institutions:							
Other	20,380	2,480	36	-	58,545	81,441	12,744

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,956	978

9 Related party transactions

There were no disclosable related party transactions during the year (2020- none).

10 Cash generated from operations	**2021 £**	**2020 £**
Surplus for the year	3,024	66,200
Movements in working capital:		
Increase/(decrease) in creditors	978	(30,162)
Cash generated from operations	4,002	36,038

11 **Analysis of changes in net funds**
The Charity had no debt during the year.

ANGELS INTERNATIONAL

England & Wales - Charity number 1000699

Accounts

Charity Registration No. 1000699

ANGELS INTERNATIONAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

ANGELS INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	1000699
Principal address	Hayles Barn Greatham Lane Greatham Pulborough West Sussex RH20 2ES
Independent examiner	Alexander James & Company Limited Chartered Certified Accountants Upper Deck, Admirals Quarters Portsmouth Road Thames Ditton Surrey KT7 0XA

ANGELS INTERNATIONAL

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ANGELS INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and “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 2015)”

Objectives and activities

The charity’s objectives are to enable health centres and hospitals to save the lives of impoverished communities within their catchment area.

The policies adopted in furtherance of these objectives include; the supply of medical aid, the funding of building projects, the purchase of ambulances and other appropriate transport, funding training for medical personnel both locally and if necessary, in other countries.

No change to these objectives has been made during this year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Covid-19

We have remained in contact with our partners over the situation in Malawi concerning Covid. Sadly, only a very small proportion of the population has been vaccinated. With this situation in mind, we decided not to travel to Malawi to visit our partners and programmes this year. We have provided some funding to enable the hospitals to buy PPE.

Mtendere Community Hospital

The funding of the hospital’s Outreach Clinics remains our priority. Since first working with Mtendere in 2008, we have realised how vital engaging with the many villages within their catchment area is. It brings the hospital’s services to the people.

We liaise with the Spanish charity Africa Directo and between us, under the direction of the Hospital Management Team fund the programmes that have the biggest impact on the local community. These include; Malaria Prevention, Health Education through Drama, Youth, Reproductive Health and the hugely successful Prevention of Mother to Child Transmission of HIV, maintaining its 99% success rate for the third year. Our funding of the MTEWEC, (Mtendere Women’s Empowerment Centre) has continued and we have sent extra funds for more sewing machines and computers.

Sadly, the tree planting programme, initiated in 2019 by the Youth Groups for their environment and to fight climate change, has had to be paused due to the school closures in Malawi caused by Covid. We continue to monitor the situation and will take advice from the hospital as to when this programme can be reinstated.

The Land Cruiser ambulance and hospital generator provided by Angels continues to be maintained and serviced annually by the charity.

Our Girls’ hostel is thriving and we are grateful to have received funding for a covered kitchen facility and a concrete courtyard which will prevent the mud reaching the inside of the hostel during the rainy season.

Nkhamenya Community Hospital

The bakery is now running and providing a considerable income for the hospital, which was our long -term intention. As at Mtendere, both the tree planting and the plastics recycling programmes have been paused due to Covid.

Angels International funded a small mobile generator for the Youth Group’s outreach initiatives. In addition, it will be used by Plan International for their youth work within Nkhamenya’s catchment area.
The hospital generator provided by Angels continues to be maintained and serviced annually by the charity.

St Joseph's Community Hospital

The Angels International Guardian Shelter now has an adequate supply of mattresses and has shelves on each of the four walls to give the guardians somewhere to put their cooking utensils and other personal belongings keeping them safe during their time caring for pregnant relatives at the hospital. There is also a racking facility to house all the new mattresses giving the women more room during the daytime.

The Outpatients facility has had some extra rooms added and furnished, to accommodate the extra patients arriving daily from neighboring Mozambique.

The Land Cruiser ambulance provided by Angels continues to be maintained and serviced by the charity on an annual basis.

St Annie's at Bembeke
We received a desperate plea for transport from our friend and colleague Sister Kankota who had been transferred to Bembeke Health Centre. This very remote health facility was losing many patients due to a lack of any vehicle to transfer patients to the local district hospital. Angels International, with the help of one of our most loyal donors was able to supply a Landcruiser ambulance to Bembeke.

Financial review
The trustees are satisfied that the charity operates effectively on its limited budget for administration and therefore maximises the support given to its beneficiaries.
The effects of global economic downturn have continued to make fundraising a challenge.

The financial performance for the year is satisfactory, although new supporters and further income generation opportunities are always being sought.

The trustees continue to work with no professional help in the office, thereby keeping administration costs to a minimum.

The Reserves Policy of the charity is to maintain unrestricted funds- which are the free reserves of the charity- at a level which provides sufficient funds to meet our annual commitments plus sufficient to cover six months management, administration and support costs.
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.
Our charity hopes to continue supporting the three hospitals in the coming year, emphasising the reinstatement of a full funding programme at Mtendere.

Going concern and covid-19

As a result of the covid-19 crisis, the Trustees are aware of the need to set out the reasons why they believe the going concern basis of accounting remains appropriate for the Charity.

Having carefully considered the financial and wider impact on the Charity of the various possible actions, the Trustees determined to support the ongoing operation of the Charity by minimising all expenses and not committing to any projects which could be unachievable given the global effects of covid-19.

The financial position of the Charity is being regularly reviewed by the Trustees to ensure that sufficient reserves have been retained to enable the charity to resume its charitable work safely when it is advisable to do so.

Having reviewed progress at the date of signing these accounts, the Trustees are satisfied that this plan realistically enables the Charity to continue as a going concern for a period of at least twelve months from the date of approval of these accounts.

Structure, governance and management

The Charity was established by a charitable trust deed on 12th October 1990.

The Trustees who served during the year and up to the date of signature of the financial statements were:
Mrs K M Roberts
Mrs J Henshall
Mrs V Bickerton

New trustees are appointed by the Charity in accordance with its Trust Deed.

The Trust Deed constitutes Angels International as a registered medical Charity.

The Trustees carry out all administration of the Charity's fundraising, expenditure and they oversee the on-site delivery of aid and support to beneficiaries.

The Trustees' report was approved by the Board of Trustees.

Mrs K M Roberts
Trustee
Dated: 21 October 2021

ANGELS INTERNATIONAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANGELS INTERNATIONAL

I report on the financial statements of the Charity for the year ended 31 December 2020, which are set out on pages 5 to 12.

Respective responsibilities of Trustees and examiner
The Charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:
(i) examine the financial statements under section 145 of the 2011 Act;
(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:
(a) which gives me reasonable cause to believe that in any material respect the requirements:
  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

  have not been met or
(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Andrew Nicholson FFA/FIPA
as director for Alexander James & Company Limited
Chartered Certified Accountants

Dated: 21 October 2021

ANGELS INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	**Unrestricted funds 2020 £**	Unrestricted funds 2019 £
Income from:			
Charitable activities	**3**	79,961	132,307
Investments	**4**	-	1
Total income		79,961	132,308
Expenditure on:			
Charitable activities	**5**	13,761	140,508
Net income/(expenditure) for the year/ Net movement in funds		66,200	(8,200)
Fund balances at 1 January 2020		2,305	10,505
Fund balances at 31 December 2020		68,505	2,305

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ANGELS INTERNATIONAL

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Cash at bank and in hand		69,483		33,445	
Creditors: amounts falling due within one year	**9**	(978)		(31,140)	
Net current assets			68,505		2,305
Income funds					
Unrestricted funds			68,505		2,305
			68,505		2,305

The financial statements were approved by the Trustees on 21 October 2021

Mrs K M Roberts
Trustee

ANGELS INTERNATIONAL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Cash flows from operating activities					
Cash generated from operations	**11**		36,038		20,659
Investing activities					
Interest received		-		1	
Net cash (used in)/generated from investing activities			-		1
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			36,038		20,660
Cash and cash equivalents at beginning of year			33,445		12,785
Cash and cash equivalents at end of year			69,483		33,445
Short term deposits included in current asset investments			-		-
Bank overdrafts included in creditors payable within one year			-		-

1 Accounting policies

Charity information

Angels International is an unincorporated charity controlled by a deed of trust dated 12th October 1990, which is its governing document.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

As a result of the Covid-19 crisis, the Trustees are aware of the need to set out the reasons why they believe the going concern basis of accounting remains appropriate for the Charity.

Having carefully considered the financial and wider impact on the Charity of the various possible actions, the Trustees determined to support the ongoing operation of the Charity by minimising all expenses and not committing to any projects which could be unachievable given the global effects of Covid-19.

Having reviewed progress at the date of signing these accounts, the Trustees are satisfied that this plan realistically enables the Charity to continue as a going concern for a period of at least twelve months from the date of approval of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies **(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

A liability is recognised when the Charity is legally obliged to incur it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that liability will be paid.

Costs of generating funds are recognised in the period in which the related income is recorded by the charity as income in its accounts.

Charitable expenditure is recognised on the earlier of when the liability is crystallised and when the expenditure is paid.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	33% per annum straight line
Fixtures, fittings & equipment	20% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity’s contractual obligations expire or are discharged or cancelled.

1.8 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the Charity’s accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Donations from individuals 2020	Donations from trusts 2020	Total 2020	Donations from individuals 2019	Donations from trusts 2019	Total 2019
	£	£	£	£	£	£
Other income	60	79,901	79,961	40	132,267	132,307

4 Investments

	Total	Unrestricted funds
	2020	2019
	£	£
Interest receivable	-	1

5 Charitable activities

	Mtendere Community Hospital	**Nkhamemya Community Hospital**	**Donations to other charities**	**St Joseph's Clinic**	**Total 2020**	**Total 2019**
	£	**£**	**£**	**£**	**£**	**£**
Grant funding of activities (see note 6)	5,240	6,273	216	1,015	12,744	135,310
Share of governance costs (see note)	1,017	-	-	-	1,017	5,198
	6,257	6,273	216	1,015	13,761	140,508

6 Grants payable

	Mtendere Community Hospital	**Nkhamemya Community Hospital**	**Donations to other charities**	**St Joseph's Clinic**	**Total**	**2019**
	£	**£**	**£**	**£**	**£**	**£**
Grants to institutions:						
Other	5,240	6,273	216	1,015	12,744	135,310

-

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

8 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	-	-

9 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	978	31,140

10 Related party transactions

There were no disclosable related party transactions during the year (2019- none).

11 Cash generated from operations

	2020 £	2019 £
Surplus/(deficit) for the year	66,200	(8,200)
Adjustments for:		
Investment income recognised in statement of financial activities	-	(1)
Movements in working capital:		
(Decrease)/increase in creditors	(30,162)	28,860
Cash generated from operations	36,038	20,659

12 **Analysis of changes in net funds**
The Charity had no debt during the year.