

**ANGELS INTERNATIONAL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# ANGELS INTERNATIONAL

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# ANGELS INTERNATIONAL

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# ANGELS INTERNATIONAL

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

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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.

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#### **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.

# **ANGELS INTERNATIONAL**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2020***

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#### **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.

# ANGELS INTERNATIONAL

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 DECEMBER 2020*

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#### **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

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

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

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

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

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

# ANGELS INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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### 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.

# ANGELS INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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### 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.

# ANGELS INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 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

# ANGELS INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 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
	<u>6,257</u>	<u>6,273</u>	<u>216</u>	<u>1,015</u>	<u>13,761</u>	<u>140,508</u>

### 6 Grants payable

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

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### 7 Trustees

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

# ANGELS INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 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
<b>Cash generated from operations</b>	<b>36,038</b>	<b>20,659</b>

### 12 Analysis of changes in net funds

The Charity had no debt during the year.