

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

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ANGELS INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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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, Chipwanye.

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.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

ANGELS INTERNATIONAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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

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 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

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Charitable activities	3	140,305	85,546
<u>Expenditure on:</u>			
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.

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BALANCE SHEET

AS AT 31 DECEMBER 2022

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

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

Mrs K M Roberts
Trustee

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STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
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			-		-

ANGELS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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.