

**ANGELS INTERNATIONAL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# ANGELS INTERNATIONAL

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<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

---

# ANGELS INTERNATIONAL

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

---

# ANGELS INTERNATIONAL

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

---

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.

# ANGELS INTERNATIONAL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### **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.

# ANGELS INTERNATIONAL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

### **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

# 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 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 £
<b>Income from:</b>			
Charitable activities	3	162,884	140,305
Investments	4	3	-
<b>Total income</b>		162,887	140,305
<b>Expenditure on:</b>			
Charitable activities	5	133,029	135,252
<b>Total expenditure</b>		133,029	135,252
<b>Net income and movement in funds</b>		29,858	5,053
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2023		76,582	71,529
<b>Fund balances at 31 December 2023</b>		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 £	£	2022 £	£
<b>Current assets</b>					
Cash at bank and in hand		108,418		77,560	
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	(1,978)		(978)	
<b>Net current assets</b>			106,440		76,582
<b>Net assets excluding pension liability</b>			106,440		76,582
<b>The funds of the Charity</b>					
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**

# ANGELS INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

---

### 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.

# ANGELS INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### 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.

# ANGELS INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 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 £
<b>Income from individual regular donors</b>		
Other income	360	360
<b>Income from donations, bequests and grants</b>		
Other income	162,524	139,945
	<u>162,884</u>	<u>140,305</u>

### 4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	3	-
	<u>3</u>	<u>-</u>

# ANGELS INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 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
	<u>20,548</u>	<u>47,040</u>	<u>45,182</u>	<u>20,259</u>	<u>133,029</u>	<u>135,252</u>

# ANGELS INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

# ANGELS INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 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).