

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
MAKING A DIFFERENCE (MAD) INTERNATIONAL

CHARITY NUMBER 1085746**

MAKING A DIFFERENCE (MAD) INTERNATIONAL

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FOR THE YEAR ENDED 31ST DECEMBER 2021**

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MAKING A DIFFERENCE (MAD) INTERNATIONAL

CHARITY INFORMATION FOR THE YEAR ENDED 31ST DECEMBER 2021

Reference and Administrative Information

Charity Name: Making a Difference International

Charity registration number: 1085746 (England and Wales)

Charity's principal address: 7 Copse Close
Watchet
Somerset
TA23 0HW

Trustees

Mr Alan Wye
Mrs Jane Smith
Mrs D. Ward
Mrs H. Wye (Chairman)

Senior Staff Members

Mr Alan Wye (Administrator)

Independent Examiner

Jonathan Caton FCCA, FCA
Caton Fry & Co Limited
Essex House
7-8 The Shrubberies
George Lane
South Woodford
London
E18 1BD

MAKING A DIFFERENCE (MAD) INTERNATIONAL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

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

Structure, Governance and Management

Governing Document

The organisation is a charitable trust and was registered as a charity on 22nd March 2001. The Trust was established under a Deed which established the objects and powers of the trust and is governed under it.

Recruitment and Appointment of Trustees

Under the requirements of the Deed of Trust the trustees are elected at the Annual General Meeting.

Over the years the charity has sought to identify those who have relevant knowledge, and supportive of the charity's aims and willing to share their experience by being actively involved in the charity as a trustee.

Business and management skills are well represented within the trustee body. The mix of trustee skills, if lost due to retirements, is maintained by recruitment.

Trustee Induction and Training

Trustees are familiar with the work of the charity as they are provided with regular reports from the charity's management team. Potential trustees are informed of the following: -

- The work carried out by the charity
- Obligations of the board of trustees
- Funding of the charity, and
- Future Plans

Publications from the Charity Commission are regularly distributed to all trustees.

Risk Management

The trustees are keen to limit the internal and external risks to which the charity is exposed and are looking into ways of providing further support to the charity's principle activities.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors to the various projects.

Organisational Structure

MAD International has a board of trustees consisting of 4 members who meet regularly and are responsible for the strategic direction and policy of the charity. Members are from a variety of professional and business backgrounds that add value to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the administrator, who is a paid employee of the charity as authorised by the Charity Commission as well as a Trustee. The administrator is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The administrator's remuneration is disclosed within 'staff costs' in the receipts and payments account.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

Trustee Remuneration and expenses

During the year an amount of £7,642 (2020 - £10,336) was paid as remuneration to Alan Wye as an administrator of the charity and not as a trustee for the purpose of this report.

There were no reimbursed expenses for the Trustees during the year ended 31st December 2021 (nil 2020).

Objectives and Activities

The charity's objectives and principal activity is the relief of persons who are in condition of need, hardship or distress, and the advancement of the Christian faith.

The main activities for the year were:

- * Supporting 'Impact Christian Centre (ICC)', a Christian church in the Philippine Island of Camotes
- * Supporting Destiny Learning Academy, a Christian school in the Philippine Island of Camotes

Background to the charity

MAD International is a Christian charity that was established in 2001 by Revd Simon Smith who at that time was the pastor of an Assemblies of God church in Woodford, East London. With his wife Jane and four young children, they obeyed God's call to move out to the Philippines and lived in Cebu, which is an island in the centre of the Philippines. At the heart of their vision was a desire to make a difference, no matter how small, to those people with whom they came into contact, recognising that above all people need a right relationship with God.

Initially he was involved in a church plant in a remote village, but also started running courses in leadership, discipleship and evangelism. He opened his home and took under his wing a core group of young people who grew in faith and maturity. Simon's ministry was also key in facilitating practical outreach, including a feeding program, helping to establish a small school in Lang Lang and numerous gifts to those in need.

In 2002 a church was planted in the heart of Cebu City, called City Gates Cebu, and Justin Siao (one of the young men in that initial core group) was appointed as pastor. Financial help paid for wages for Justin with an additional allowance for other key people in the church, rent for their accommodation, a small minibus, PA equipment and numerous other resources to equip them to reach out to the poor and needy.

MAKING A DIFFERENCE (MAD) INTERNATIONAL

In 2004 Simon and family moved to Australia and is now senior pastor at Impact Christian Centre (ICC), Brisbane. He still visits the Philippines regularly, oversees the distribution of finance and helps mentor those in leadership in the Philippines. ICC have, as a church, also embraced the work in the Philippines, with many people fundraising and providing sponsorship for selected children for their school fees. A team of 15-20 people from ICC visit the Philippines annually to help with outreach, medical mission and other practical tasks. Simon's four children are regularly part of this team and are themselves taking on the leadership of these mission trips.

Despite the physical distances, strong trusting relationships between these key people mean that there is a unique personal element to this charity.

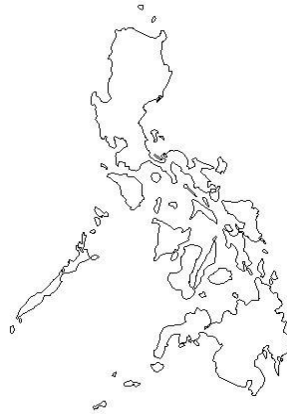
Who's who?

United Kingdom

Alan & Helen Wye



Philippines



Australia

Simon & Jane Smith



Camotes (San Francisco)
Pastor Pjay & Judy Otida

Cebu City
Pastor Justin & Juby Siao
Pastor Zen Jakalan

Bohol
Pastor Glen

Achievements, performance, and plans for future periods

Like many other charities, this year has again been significant because of the impact of the global pandemic. Thankfully there have been a few more opportunities for fundraising in the UK in 2021, and we are hopeful that next year will see a return to more normal activity.

The trustees are pleased to report on the following activity in the Philippines in 2021: -

Destiny Learning Academy

DLA was opened on the Island of Camotes in July 2018 with an initial intake of 35 children, some of whom are fee-paying, and others who are sponsored by the generous donations of people in the UK and Australia. We are enormously grateful for their support, and the fact that the majority of them have continued their support during the last year.

Up until March 2020 the number of children attending had increased to 118, with the school building a reputation for providing a high quality education. It is known as a place where the children love to attend and grow spiritually as well as in knowledge and character.

For the remainder of 2020 due to local restrictions the school had to switch to a form of distance learning which was very successful, despite the local challenges. The number of registered children reduced to around 80 as their parents were unable to work, and unfortunately two members of staff had to be laid off.

In 2021 this programme of distance learning has had to be continued due to local restrictions which are very stringent. Thankfully the teaching staff are allowed to gather at the school to share in the planning and organisation to successfully deliver the educational programme. They keep in touch with all the students via phone and video calls. This will continue until government restrictions are relaxed.

Plans are proceeding to build another two-storey building within the existing church boundaries to provide three more classrooms downstairs. This will facilitate the expansion of the school to elementary level. Additionally, there will be dormitories upstairs to accommodate those children who are too poor to afford transport fees, or those who have been abandoned or orphaned. Designs have been drawn up and we are currently awaiting a quote for building. There is money set aside for this development and hopefully as fundraising increases next year this vision will become a reality.

Impact Christian Centre, Camotes

Money raised by MAD is mainly being used to support this church on Camotes, pastored by Pjay and Judy Otida. The main building in San Francisco has been adapted to accommodate the school. There are now three additional 'church plants' on the island. These are smaller groups led on a largely voluntary basis by members of the main church in San Francisco. MAD has been able to pay for a basic shelter for one of these sites.

Catalyst Church, Cebu

Catalyst church was the original church plant in Cebu that for many years was the recipient of financial support from MAD. Pastor Justin Siao continues to lead this church, which will be celebrating its 20th anniversary in September 2022.

Rainbow House, Iligan

A small allowance is still being given towards the support of two children orphaned as a result of Typhoon Haiyan. These children are living with a family in the church. The other children are all now young adults, in employment and living with other families. Contact is maintained with them through the local church.

Fundraising

Funding for the work in the Philippines comes from a variety of sources including individual donations, The Bridge Church (London), and Impact Christian Centre (Australia). However, the majority of funding is raised through the sale of Philippine jewellery and handicrafts at markets, conferences and other events. Thankfully due to the large amount of stock purchased during previous visits to the Philippines (the last being in 2016), we have only had to import a very limited number of items and have therefore not been affected by the increased cost of stock or shipping.

Our employee, Alan Wye, having been on furlough until the job retention scheme came to an end in September 2021, is no longer on the payroll but continues to work with Helen on a voluntary basis. We are also grateful to our trustee Debby Ward who helps us run the stall at Spring Harvest.

In 2021 the only events that took place were our local weekly market, the Devon County Show and 'David's Tent'. The latter was a new event for us and was extremely successful. We were also approached at this event by a student, Izzy Greig, who has been enormously helpful in revamping our website.

It is hoped that in 2022 there will be a return to a full programme of events and fundraising will increase.

Future plans

Due to the reduction in funding this year no new projects in the Philippines have been taken on. It is hoped that in 2022 some events will take place which will bring in sufficient income to pursue the development of the school buildings on Camotes.

Public benefit

The above educational and outreach programmes have been of benefit to the community in the Philippine Islands of Camotes. The trustees confirm that due regard has been given to the public benefit guidance published by the Charity Commission.

Financial review

Principle funding sources

The main source of funding is generated by sales in the UK of Philippine jewellery and handicrafts made by the members in Cebu.

Total receipts for the year amounted to £36,113 (2020: £32,076) and total payments for the year amounted to £35,690 (2020: £34,395). Cash funds carried forward on 31 December 2021 amounted to £5,930 (2020: £5,507), and creditors at 31 December 2020 amounted to £15,071 (2020: £14,357).

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby unrestricted funds are required to:

- Cover administration and support costs without which the charity could not function to provide funds to enable projects to be undertaken at short notice.
- The trustees consider it prudent that unrestricted funds should be sufficient to cover 3 months administration and support. Typically, this might be between 10 to 20% of income for the year in order to be able to absorb potential setbacks, take advantage of new opportunities or respond to emergency requests for help.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

Accounting and Reporting Responsibilities

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Board of Trustees

The board of trustees, who served during the year and up to the date of this report, are set out on page 1.

Independent examiner

The independent examiner Jonathan Caton will be proposed for re-appointment.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities.

This report was approved by the Trustees on 2022 and signed on their behalf by:

Mrs H. Wye

Ms D. Ward

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF MAKING A DIFFERENCE (MAD) INTERNATIONAL

I report on the accounts for the year ended 31st December 2021 which are set out on pages ten to twelve.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility: -

- examine the accounts under Section 145 of the 2011 Act
- 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
- 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts 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 accounts present a 'true and fair view'; and the report is limited to those matters set out in the statements below.

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: -

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jonathan Caton FCCA, ACA
Caton Fry & Co Limited
7-8 The Shrubberies
South Woodford
London
E18 1BD

Date: 2022

MAKING A DIFFERENCE (MAD) INTERNATIONAL

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER 2021**

	2021	2020
	£	£
Fixed Assets	17,476	19,417
	<hr/>	<hr/>
CASH FUNDS:		
Bank Current	5,892	5,449
Petty Cash	37	58
	<hr/>	<hr/>
Total Cash Funds	5,929	5,507
	<hr/>	<hr/>
LIABILITIES:		
Creditors	15,071	14,357
	<hr/>	<hr/>

Mrs H. Wye

Date: 2022

MAKING A DIFFERENCE (MAD) INTERNATIONAL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021

RECEIPTS AND PAYMENTS	2021			2020
	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
Receipts	£	£	£	£
Fundraising events	-	9,540	9,504	1,727
Voluntary income	-	21,903	21,903	29,493
Refunds	-	2,920	2,920	856
Fixed Asset Sale	-	1,750	1,750	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL RECEIPT	-	36,113	36,113	32,076
	<hr/>	<hr/>	<hr/>	<hr/>
PAYMENTS				
Fundraising costs	-	4,740	4,740	3,042
Charitable activities	-	17,622	17,622	8,870
Staff costs	-	7,642	7,643	10,336
Bank interest & charges	-	79	79	25
Office expenses	-	107	107	256
Insurance	-	465	465	483
Repairs & equipment	-	3,246	3,246	666
Sundry expenses	-	-	-	75
Accountancy fees	-	670	670	628
Independent Examiner's fees	-	560	560	560
Payroll fees	-	-	-	454
	<hr/>	<hr/>	<hr/>	<hr/>
Sub-total	-	35,131	35,131	25,395
Asset and investment purchases etc				
Fixed Assets	-	559	559	9,000
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL PAYMENTS	-	35,690	35,690	34,395
	<hr/>	<hr/>	<hr/>	<hr/>

MAKING A DIFFERENCE (MAD) INTERNATIONAL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)

	Restricted Funds £	2021 Unrestricted Funds £	Total Funds £	2020 Total Funds £
NET OF RECEIPTS/(PAYMENTS)	-	423	423	(2,319)
Cash Funds Brought Forward	-	5,507	5,507	7,826
	<hr/>	<hr/>	<hr/>	<hr/>
CASH FUNDS CARRIED FORWARD	-	5,930	5,930	5,507
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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Signature 1

Signed by Helen Wye using authentication code Nyk+TG98NXyhQ0Jr at IP address 109.145.23.248, on 2022/10/24 12:11:50 Z.

Helen Wye's e-mail address is: hwye@btinternet.com.