

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
MAKING A DIFFERENCE (MAD) INTERNATIONAL

CHARITY NUMBER 1085746**

MAKING A DIFFERENCE (MAD) INTERNATIONAL

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FOR THE YEAR ENDED 31ST DECEMBER 2022**

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MAKING A DIFFERENCE (MAD) INTERNATIONAL

CHARITY INFORMATION FOR THE YEAR ENDED 31ST DECEMBER 2022

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. D. Ward
Mrs. H. Wye (Chairman)

Senior Staff Members

Mr. Alan Wye (Administrator)

Independent Examiner

Raymond Chaplin FCCA,
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 2022

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

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 3 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.

MAKING A DIFFERENCE (MAD) INTERNATIONAL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

Trustee Remuneration and expenses

During the year an amount of £NIL (2021 - £7,642) 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 2022 (nil 2021).

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 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.

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.

MAKING A DIFFERENCE (MAD) INTERNATIONAL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

Achievements, performance and plans for future period

This year has been a productive one both in terms of fundraising in the UK, and in terms of the ongoing development of the church and school in Camotes.

The trustees are pleased to report on the following activity in the Philippines in 2022: -

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.

Since opening the school has built 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.

In 2022 restrictions imposed by the government in response to the pandemic were finally lifted, allowing a return to normal schooling. Numbers have increased to over 120 children and two additional teachers have been employed.

Thanks to the money raised by MAD, work to build three extra classrooms with additional toilets finally got underway towards the end of the year. Additional outstanding work on the original building has also been completed, such as the flooring on the stage, and electrical work.

An offer has also been made on an additional neighbouring plot of land which if successful has been earmarked as an undercover area for outdoor play.

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, meaning that the building is in use by either the church or the school every day. 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 celebrated its 20th anniversary in September 2022. It is now self-sufficient, allowing funds to be diverted to the work on Camotes and Iligan.

Rainbow House, Iligan

A small allowance is still being given towards the support of two orphaned children in Iligan, Mindanao, who are living with a family in the church. The other original 'Rainbow House' children are all now young adults, in employment and living with other families. In 2022 money raised by MAD was sent to launch 'Impact Iligan', which is being led by Yrraniel Antonio, who has been involved for many years. This money has helped pay for rent for a building to meet in and for Bibles.

MAKING A DIFFERENCE (MAD) INTERNATIONAL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

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 Alan and Helen selling 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 markedly increased cost of stock or shipping.

After a few lean years in 2022 we were finally able to attend a full program of events, including Spring Harvest, Big Church Festival, Wildfires, New Wine, Limitless, Satellites and David's Tent. We also exhibited at three county shows and our local market in Watchet. At all these events our takings were much higher than in previous years, meaning that in August we were able to transfer over £27,000 via Simon for the work in the Philippines. This included just over £2000 ringfenced for the school.

Future plans

We plan to continue fundraising in the same way to support the ongoing growth of the school and church ministry in Camotes, and in a small way in Iligan. However, due to the demands of some of the events, it has been decided that we will attend a smaller number of events next year. Rather than Alan and Helen managing the stall single-handed at events that overlap, we will only do events where we can attend together.

Public benefit

The above educational and outreach programs 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 £49,587 (2021: £36,113) and total payments for the year amounted to £49,768 (2021: £35,6910). Cash funds carried forward on 31 December 2022 amounted to £5,748 (2021: £5,929), and creditors on 31 December 2022 amounted to £18,038 (2021: £16,247).

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.

MAKING A DIFFERENCE (MAD) INTERNATIONAL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

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 2023 and signed on their behalf by:

Mrs. H. Wye

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 2022 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.

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

Date: 2023

MAKING A DIFFERENCE (MAD) INTERNATIONAL

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER 2022**

	2022	2021
	£	£
Fixed Assets	17,476	17,476
	<hr/>	<hr/>
CASH FUNDS:		
Bank Current	4,988	5,892
Petty Cash	760	37
	<hr/>	<hr/>
Total Cash Funds	5,748	5,929
	<hr/>	<hr/>
LIABILITIES:		
Creditors	18,038	16,247
	<hr/>	<hr/>

Mrs. H. Wye

Date: 2023

MAKING A DIFFERENCE (MAD) INTERNATIONAL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022

RECEIPTS AND PAYMENTS	2022			2021
	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	£	£	£	£
Receipts				
Fundraising events	-	43,966	43,966	9,540
Voluntary income	-	4,897	4,897	21,903
Refunds	-	724	724	2,920
Fixed Asset Sale	-	-	-	1,750
TOTAL RECEIPT	-	49,587	49,587	36,113
PAYMENTS				
Fundraising costs	-	14,115	14,115	4,740
Charitable activities	-	28,941	28,941	17,622
Staff costs	-	-	-	7,643
Bank interest & charges	-	25	25	79
Office expenses	-	458	458	107
Insurance	-	60	60	465
Repairs & equipment	-	4,230	4,230	3,246
Sundry expenses	-	8	8	-
Accountancy fees	-	730	730	670
Independent Examiner's fees	-	560	560	560
Motor	-	641	641	-
Sub-total	-	49,768	49,768	35,132
Asset and investment purchases etc.				
Fixed Assets	-	-	-	559
TOTAL PAYMENTS	-	49,768	49,768	35,691

MAKING A DIFFERENCE (MAD) INTERNATIONAL

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2022 (continued)

	Restricted Funds £	2022 Unrestricted Funds £	Total Funds £	2021 Total Funds £
NET OF RECEIPTS/(PAYMENTS)	-	(181)	(181)	422
Cash Funds Brought Forward	-	5,929	5,929	5,507
	<hr/>	<hr/>	<hr/>	<hr/>
CASH FUNDS CARRIED FORWARD	-	5,748	5,748	5,929
	<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 86.191.185.22, on 2023/06/19 13:35:59 Z.

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