

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
MAKING A DIFFERENCE (MAD) INTERNATIONAL

CHARITY NUMBER 1085746**

MAKING A DIFFERENCE (MAD) INTERNATIONAL

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FOR THE YEAR ENDED 31ST DECEMBER 2023**

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MAKING A DIFFERENCE (MAD) INTERNATIONAL

CHARITY INFORMATION FOR THE YEAR ENDED 31ST DECEMBER 2023

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 (Appointed 19 October 2023)
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 2023

The trustees present their report and financial statements for the year ended 31st December 2023.

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. The administrator is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

MAKING A DIFFERENCE (MAD) INTERNATIONAL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

Trustee Remuneration and expenses

During the year an amount of £NIL (2022 - £NIL) 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 2023 (nil 2022).

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.

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 2023

Achievements, performance and plans for future periods

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 2023:-

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 ongoing support. New sponsors have signed up following a visit to the UK by Simon and Jane.

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.

The school currently has 150 children enrolled from kindergarten up to the age of 11 years, and employs seven local teachers who are all committed Christians. Once children reach the age of 11 they enter the public school system.

Thanks to the money raised by MAD, work to build three extra classrooms with additional toilets finally got underway towards the end of 2022. The ground floor classrooms have been completed, and a kitchen area is nearing completion. On the first floor, above these classrooms, are two dormitories which when complete will be able to offer accommodation for eight boys and eight girls. The plan would be that these children, who could not afford the cost of daily transport to the school, could stay from Monday to Thursday and then return home over the weekend. They will be cared for by house parents.

The balcony area which had been used for some classes has now been converted into a library.

An additional neighbouring plot of land of 600 square metres has been purchased and as funds allow will be developed into an undercover area for outdoor play. It will also be able to serve as a multipurpose outdoor space.

In 2023 a container from the church in Australia was shipped to Camotes containing donated school equipment, clothing, books etc. The hope is that this container can be converted into a double-sided serving area, with one side opening onto the road so that local people can come and buy food, and the other side opening onto the school grounds for the children to buy snacks. It is hoped this will generate additional income for the school.

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 previously funded a basic building for one of these sites, and in 2023 has funded a basic shelter for another of the sites.

MAKING A DIFFERENCE (MAD) INTERNATIONAL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

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.

Impact Iligan

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. Many of the leaders of this church plant are the original children of Rainbow House, which for many years provided support for children abandoned as a result of Typhoon Haiyan. MAD sends occasional donations to this project, but has no plans to offer long-term regular support.

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.

In 2023 we were able to exhibit at the following Christian events: Spring Harvest, Big Church Festival, Limitless and David's Tent. We also exhibited at Devon county, Cotswold and Royal Three Counties shows. Our attendance at the Somerset show in Taunton was unfortunately a complete washout due to torrential rain. We also attended our local market in Watchet on 12 occasions and a local fair in Williton. In October 2023 MAD was able to send a donation of £15,000 for the work in the Philippines, and a total of £3057 in sponsorship for the children attending DLA. This included gift aid claims.

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. As well as completing the additional building works on the school, money is needed for a new minibus. The current KIA has been in use by the church in Cebu, and then Camotes, for over 20 years and it was already second-hand when purchased!

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.

MAKING A DIFFERENCE (MAD) INTERNATIONAL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

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 £36,667 (2022: £49,587) and total payments for the year amounted to £40,139 (2022: £49,768). Cash funds carried forward on 31 December 2023 amounted to £2,276 (2022: £5,748), and creditors on 31 December 2023 amounted to £15,544 (2022: £18,038).

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 2023

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 Raymond Chaplin 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 2024 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 2023 which are set out on pages nine to eleven.

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
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London
E18 1BD

Date: 2024

MAKING A DIFFERENCE (MAD) INTERNATIONAL

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER 2023**

	2023	2022
	£	£
Fixed Assets	17,476	17,476
	<hr/>	<hr/>
CASH FUNDS:		
Bank Current	2,231	4,988
Petty Cash	45	760
	<hr/>	<hr/>
Total Cash Funds	2,276	5,748
	<hr/>	<hr/>
LIABILITIES:		
Creditors	15,544	18,038
	<hr/>	<hr/>

Mrs. H. Wye

Date: 2024

MAKING A DIFFERENCE (MAD) INTERNATIONAL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2023

RECEIPTS AND PAYMENTS	2023			2022
	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	£	£	£	£
Receipts				
Fundraising events	-	31,478	31,478	43,966
Voluntary income	-	4,661	4,661	4,897
Refunds	-	528	528	724
Fixed Asset Sale	-	-	-	-
TOTAL RECEIPT	-	36,667	36,667	49,587
PAYMENTS				
Fundraising costs	-	12,222	12,222	14,115
Charitable activities	-	21,617	21,617	28,941
Loan Repayment	-	2,500	2,500	-
Staff costs	-	-	-	-
Bank interest & charges	-	-	-	25
Office expenses	-	144	144	458
Insurance	-	472	472	413
Repairs & equipment	-	452	452	3,877
Sundry expenses	-	117	117	8
Accountancy fees	-	790	790	730
Independent Examiner's fees	-	560	560	560
Motor	-	1,265	1,265	641
Sub-total	-	40,139	40,139	49,768
Asset and investment purchases etc.				
Fixed Assets	-	-	-	-
TOTAL PAYMENTS	-	40,139	40,139	49,768

MAKING A DIFFERENCE (MAD) INTERNATIONAL

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2023 (continued)

	Restricted Funds £	2023 Unrestricted Funds £	Total Funds £	2022 Total Funds £
NET OF RECEIPTS/(PAYMENTS)	-	(3,472)	(3,472)	(181)
Cash Funds Brought Forward	-	5,748	5,748	5,929
	<hr/>	<hr/>	<hr/>	<hr/>
CASH FUNDS CARRIED FORWARD	-	2,276	2,276	5,748
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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Signature 1

Signed by Helen Wye using authentication code aXVGakNRQkw1Rmhj at IP address 82.132.247.227, on 2024/04/02 07:59:49 Z.

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