

Charity Registration No. 1106824



**ABIGAIL MINISTRIES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

ABIGAIL MINISTRIES  
ANNUAL REPORT  
Year ended 31<sup>st</sup> Aug 2023

CHARITY NUMBER 1106824

Registered office: 10 Wimpole Street, London W1G 7LN, Middlesex, England, UK  
The 2023 report covers the period from 1<sup>st</sup> September 2022 to 31<sup>st</sup> August 2023.

Date: 28th May 2024

Signed: \_\_\_\_\_

Report made by: \_\_\_\_\_  
Chairman of the Trustees

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*"Bringing Hope and Comfort  
To  
Needy Families in Kenya"*

**ABIGAIL MINISTRIES  
ANNUAL REPORT  
Year ended 31<sup>st</sup> Aug 2023**

**CHARITY NUMBER 1106824**

Registered address: 26, Kingsfield Avenue, North Harrow, Middx. HA2 6AT England, UK  
Tele: 020 8861 674 Email [abiministries@aol.com](mailto:abiministries@aol.com) Web [www.abigailministries.org](http://www.abigailministries.org)

Signed 

Date 28th May 2024

Roger Smith  
Chairman of the Trust and on behalf of the Trustees

## **ABIGAIL MINISTRIES**

### **ANNUAL REPORT for the year ended 31<sup>st</sup> Aug 2023**

#### **Objects, Status and Trustees of the Charity for the year 2022/2023**

The Trustees have complied with the duty in Section 17 (5) of the 2011 Charities Act to have paid due regard to guidance issued by the Charity Commission in relation to the activities being for the public benefit.

#### **PRINCIPAL OBJECTIVES AND ACTIVITIES**

The charitable objects of the Trust are given below and are taken from the governing document, the Trust Deed, as follows:

- 1) To relieve hardship and distress of persons who live in deprived conditions or need in such parts of the world as the trustees deem appropriate from time to time.
- 2) To promote and achieve these charitable purposes so as to be of benefit to the communities in those parts of the world where the trustees deem appropriate.
- 3) To advance the teaching and understanding of the Christian Religion within the area of benefit.

The activities of the Trust are exclusively charitable and remain fully in accordance with the Deed.

The trustees have had regard to the Charity Commission's guidance on Public Benefit. We believe that we have fulfilled our duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

#### **Structure, Governance and Management**

##### **STATUS**

Abigail Ministries was established as a Charitable Trust by a Trust Deed dated 30<sup>th</sup> Sept 2004.

##### **TRUSTEES**

The following Trustees served during the year 2022/2023:

|                                    |                           |
|------------------------------------|---------------------------|
| Roger Smith (Chairman & Treasurer) | Lindsay Smith             |
| Kevin Smith                        | Rebecca Smith (Secretary) |

The power to appoint new Trustees rests solely with the existing Trustees.

#### **Summary of Main Activities and Achievements**

All activities are focussed on the needs in Kenya and match the activities described in the Trust Deed as the way in which the Objects are fulfilled. No visits were possible in the year in question due to the health of the Trust Chairman.

- Funding of support staff in the baby unit for school age single mothers at Uplands continues.
- Funding of all staff at the Abigail Health Care Centre (AHCC) continues for the fifth year.
- Further outreach and provision of home "comforts" for needy families.
- Additional students sent to High School and Colleges.
- Some rural ladies supporting others who had been poor like themselves.
- New Ladies groups and a Church started Bible studies with more new Study Guides produced.

- AHCC fully functional with many patients from a rural community.
- Continued lobbying by in country personnel, of Local and National Health Authorities to grant the National Health Insurance registration to enable AHCC to become self-funding.
- Support of families experiencing loss of income or key family members post Covid.

### Summary of Financial Position and Reserve Statement

Compared to 2021/22, income increased by 30.6% due mainly to Gift Aid claim covering more than one year. Expenditure was almost identical to that of 2021/2022. Sufficient funds remain to cover salaries for Abigail Health Care Centre staff for a further full year awaiting National Health Insurance Registration (NHIF) being issued by Kenya Government and also to cover Sponsorship of children on the programme to completion of High School.

No grants to beneficiaries or general expenses in 2022/2023 were funded and paid via Trustee's account. Foreign currency amounting to the equivalent of £1,303 was held at year end pending future expected visits which in the event of health problems were not possible in 2022/2023. Funds carried forward to 2023/24.

With no UK payroll, utility bills or ongoing overheads a reserve level of £10,000 was viewed as adequate to cover on-going sponsorship and sixth year of salaries for six AHCC staff.



## INDEPENDENT EXAMINER'S REPORT

### Independent Examiner's Report to the Trustees of Abigial Ministries

I report to the trustees on my examination of the accounts of Abigial Ministries ('the charity') for the year ended 31 August 2023 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no audit opinion on the accounts and my report is limited to those specific matters set out in the independent examiner's statement.

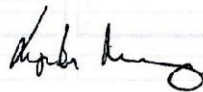
#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr L Perez FCA  
RDP Newmans  
Chartered Accountants



Lynwood House  
373 – 375 Station Road  
Harrow  
Middlesex  
HA1 2AW

Dated:

4/6/24.



|                    |             |
|--------------------|-------------|
| Charity Name       | No (if any) |
| Abigail Ministries | 1106824     |

| For the period from | Period start date | To | Period end date |
|---------------------|-------------------|----|-----------------|
|                     | 1st Sept 2022     |    | 31st Aug 2023   |

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## Receipts and payments accounts

### Section A Receipts and payments

|                                                       | Unrestricted funds | Restricted funds | Endowment funds  | Total funds      | Last year        |
|-------------------------------------------------------|--------------------|------------------|------------------|------------------|------------------|
|                                                       | to the nearest £   | to the nearest £ | to the nearest £ | to the nearest £ | to the nearest £ |
| <b>A1 Receipts</b>                                    |                    |                  |                  |                  |                  |
| Sponsorship of Children                               | 10,204             | -                | -                | 10,204           | 11,095           |
| Comfort for Families & Hope                           | 368                | -                | -                | 368              | 426              |
| Education                                             | -                  | -                | -                | -                | -                |
| Projects                                              | -                  | -                | -                | -                | -                |
| General                                               | 12,307             | -                | -                | 12,307           | 10,752           |
| Medical                                               | 120                | -                | -                | 120              | 120              |
| Gift Aid                                              | 7,508              | -                | -                | 7,508            | -                |
| Bank Interest                                         | 198                | -                | -                | 198              | 10               |
| New Hope                                              | 860                | -                | -                | 860              | 1,770            |
| Travel and Trips                                      | -                  | -                | -                | -                | -                |
| Evangelism                                            | -                  | -                | -                | -                | -                |
| <b>Sub total (Gross income for AR)</b>                | <b>31,566</b>      | <b>-</b>         | <b>-</b>         | <b>31,566</b>    | <b>24,173</b>    |
| <b>A2 Asset and investment sales, (see table).</b>    |                    |                  |                  |                  |                  |
|                                                       |                    | -                | -                | -                | -                |
| <b>Sub total</b>                                      |                    | -                | -                | -                | -                |
| <b>Total receipts</b>                                 | <b>31,566</b>      | <b>-</b>         | <b>-</b>         | <b>31,566</b>    | <b>24,173</b>    |
| <b>A3 Payments</b>                                    |                    |                  |                  |                  |                  |
| Sponsored Children                                    | 1,868              | -                | -                | 1,868            | 2,305            |
| Education                                             | 4,544              | -                | -                | 4,544            | 4,912            |
| General                                               | 3,724              | -                | -                | 3,724            | 2,395            |
| Comfort for families                                  | 3,586              | -                | -                | 3,586            | 3,823            |
| Hope                                                  | 139                | -                | -                | 139              | 137              |
| Projects                                              | -                  | -                | -                | -                | -                |
| Medical                                               | 12,127             | -                | -                | 12,127           | 13,103           |
| Banking Costs                                         | 527                | -                | -                | 527              | 415              |
| Evangelism                                            | 30                 | -                | -                | 30               | 14               |
| Travel and Trips                                      | -                  | -                | -                | -                | -                |
| New Hope                                              | 1,062              | -                | -                | 1,062            | 1,937            |
| Currency Gain/Loss                                    | 421                | -                | -                | 421              | 134              |
| <b>Sub total</b>                                      | <b>28,028</b>      | <b>-</b>         | <b>-</b>         | <b>28,028</b>    | <b>28,907</b>    |
| <b>A4 Asset and investment purchases, (see table)</b> |                    |                  |                  |                  |                  |
|                                                       |                    | -                | -                | -                | -                |
| <b>Sub total</b>                                      | <b>28,028</b>      | <b>-</b>         | <b>-</b>         | <b>28,028</b>    | <b>28,907</b>    |
| <b>Total payments</b>                                 | <b>28,028</b>      | <b>-</b>         | <b>-</b>         | <b>28,028</b>    | <b>28,907</b>    |
| <b>Net of receipts/(payments)</b>                     | <b>3,538</b>       | <b>-</b>         | <b>-</b>         | <b>3,538</b>     | <b>4,734</b>     |
| <b>A5 Transfers between funds</b>                     |                    | -                | -                | -                | -                |
| <b>A6 Cash funds last year end</b>                    | <b>19,762</b>      | -                | -                | <b>19,762</b>    | <b>24,496</b>    |
| <b>Cash funds this year end</b>                       | <b>23,300</b>      | -                | -                | <b>23,300</b>    | <b>19,762</b>    |

## Section B Statement of assets and liabilities at the end of the period

| Categories           | Details                   | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|----------------------|---------------------------|---------------------------------|-------------------------------|------------------------------|
| <b>B1 Cash funds</b> | Current Account           | 2,249                           | -                             | -                            |
|                      | Reserve Account           | 19,748                          | -                             | -                            |
|                      | Education Reserve Account | -                               | -                             | -                            |
|                      | Cash                      | 1,303                           | -                             | -                            |
|                      | <b>Total cash funds</b>   | <b>23,300</b>                   | <b>-</b>                      | <b>-</b>                     |

(agree balances with receipts and payments  
account(s))

[illegible][illegible]

|                                                     | Details     | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|-----------------------------------------------------|-------------|-----------------------------|-----------------|--------------------------|
| <b>B4 Assets retained for the charity's own use</b> | Laptop - HP |                             | 758             | 30                       |
|                                                     | Projector   |                             | 450             | 50                       |
|                                                     | Printer     |                             | 80              | 10                       |
|                                                     |             |                             |                 |                          |
|                                                     |             |                             |                 |                          |
|                                                     |             |                             | -               | -                        |
|                                                     |             |                             | -               | -                        |
|                                                     |             |                             | -               | -                        |

|                       | Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
|-----------------------|---------|---------------------------------|-----------------------|---------------------|
| <b>B5 Liabilities</b> |         |                                 | -                     |                     |
|                       |         |                                 | -                     |                     |
|                       |         |                                 | -                     |                     |
|                       |         |                                 | -                     |                     |
|                       |         |                                 | -                     |                     |

Signed by one or two trustees on  
behalf of all the trustees

Agenda

|             |
|-------------|
| Roger Smith |
|             |

|               |
|---------------|
| 28th May 2024 |
|               |



