

FOREVER ANGELS UK LTD

England & Wales - Charity number 1111873

Details

Other names	FOREVER ANGELS UK, FOREVER PROJECTS TANZANIA LTD, FOREVER ANGELS, FOREVER PROJECTS
Status	Registered
Legal form	Charitable company
Company number	05449185
Registered	2005-10-31
Register	View on the Charity Commission register

Contact

Address 107 Weston Lane
Basford
Crewe
CW2 5NJ

Phone 01270560452

Email directors@foreverangels.org

Website www.foreverangels.org

Activities

Objects: TO RELIEVE POVERTY, SICKNESS AND DISTRESS, THE ADVANCEMENT OF EDUCATION AND THE PRESERVATION AND PROTECTION OF GOOD HEALTH AMONGST ORPHANED, ABANDONED AND UNWANTED CHILDREN IN TANZANIA, IN PARTICULAR BY THE PROVISION, MAINTENANCE AND SUPPORT OF A HOME.

Activities: Supporting a Baby Home in Tanzania that provides interim care to orphaned, abandoned and HIV positive infants, providing them with love, security, medical care, nourishment and quality attention in a family environment, until a permanent family can be found for them. In addition, working closely with their families empowering them to care for their children in their home.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** TANZANIA
- Tanzania

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£262,316	£259,071	-	-
2024-05-31	£247,745	£239,174	-	-
2023-05-31	£314,306	£297,627	-	-
2022-05-31	£247,447	£263,492	-	-
2021-05-31	£244,133	£268,359	-	-

Trustees

Name	Role	Appointed
DIANE MITCHELL	Chair	
ELIZABETH GERALDINE ANN CASSIDY		
Jacqueline Madden		2019-09-03
Kate Elizabeth Daykin		2023-09-04
Kirstin Rebecca Datta		2020-03-07
Peter David Mitchell		
Shauneen Kelly		2023-04-12
VALERIE LITHGOW		

FOREVER ANGELS UK LTD

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Accounts

A young child with a wide, joyful smile is the central focus, holding a slice of cake. They are wearing a light-colored t-shirt with a graphic that says 'FOREST & LAKE' and 'THE TIMBERLAND'. To the left, another child in a striped shirt is partially visible. In the background, several adults in light blue shirts are present, one of whom has 'Forever Angels' written on their shirt. The scene is set outdoors, possibly on a porch or in a courtyard.

FOREVER ANGELS UK Ltd
(A company limited by guarantee and
a registered charity)

Annual Report and Accounts
For the year ended 31st May 2025

Company Number 5419185

Charity Number 1144223

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(A company limited by guarantee and registered charity)

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FOR THE FINANCIAL YEAR ENDED 31ST MAY 2025**

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COMPANY INFORMATION

Directors and Trustees

Diane Mitchell	<i>Chair</i>
Valerie Lithgow	<i>Secretary</i>
Peter David Mitchell	<i>Treasurer</i>
Kirstin Rebecca Datta	
Kate Elizabeth Daykin	
Elizabeth Geraldine Ann Cassidy	
Shauneen Kelly	
Jacqueline Madden	

COMPANY NUMBER 5449185

CHARITY NUMBER 1111873

DATE OF INCORPORATION 11TH MAY 2005

REGISTERED OFFICE

*107 Weston Lane
Basford
Crewe CW2 5NJ*

BANKERS

*The Cooperative Bank
PO Box 101
1 Ballon Street
Manchester M60 4EP*

The Trustees present their report and the accounts for the year ended 31st May 2025

INCORPORATION

The Company was incorporated on 11th May 2005 and became a registered charity on 31st October 2005. The Trustees are also Directors of the charitable company for the purposes of Company Law.

OBJECTIVES AND ACTIVITIES

The principal activity of Forever Angels UK Ltd (FAUK) is to fundraise for, and support the activities of, Forever Angels Tanzania (FATz). These are: to relieve poverty, sickness and distress; the advancement of education; and the preservation and protection of good health amongst orphaned, abandoned and unwanted children and their families in Tanzania. This is achieved by the provision, maintenance and support of family style homes and by outreach work in local communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT OF THE CHARITY

The Charity has a Trustee Board which meets, usually online using Zoom, up to six times a year. This comprises: a Chair; a Secretary; and a Treasurer together with, currently, five other Trustees. The Trustees live in various locations across England.

For the 2024/25 Financial Year, the Charity had one employee, the Project Director and Founder (the Project Director), who attends all Trustee Board meetings and provides progress reports on the UK activities, the work of the FATz NGO Family Homes and the Maisha Matters projects. The Project Director is also responsible for all fundraising grant applications.

At each Trustee Meeting, the Trustees review: the financial status of the FAUK, particularly income, expenditure and reserves; fundraising issues; future plans; and anything of significance that might impact upon the progress or success of the Charity.

The detailed financial records are maintained by the Secretary and reviewed by the Treasurer who is also responsible for formal submissions to Companies House and the Charity Commission.

The financial status of FATz is monitored by the Project Director and requests are made to the Finance Committee, comprising the Chair, the Secretary and the Treasurer, for grants to be made to FATz. Grants made are routinely reported to the full Board but, if special requests are made, these are referred to the main Board for discussion and approval.

The Charity's governing document and policies are reviewed on a periodic basis.

PUBLIC BENEFIT

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the strategy for the year.

ACHIEVEMENTS AND PERFORMANCE

For the past two and a half years FATz has operated family style homes (formerly a Baby Home) to care for orphaned and abandoned babies and runs the 'Maisha Matters' project in Mwanza. It also

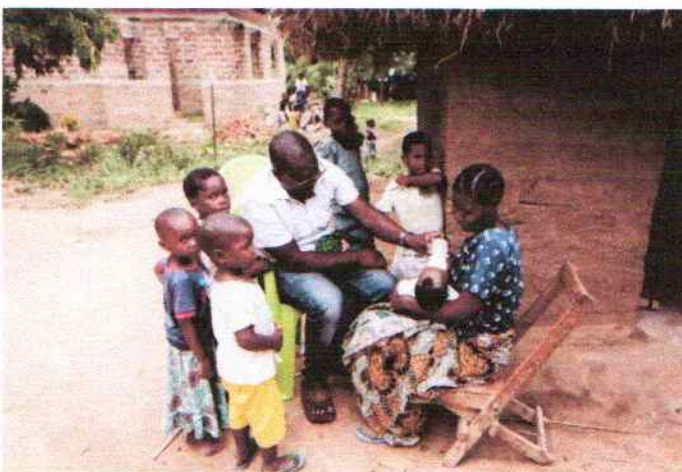


supports Maisha Matters projects at three other sites in Tanzania (Geita, Arusha and Dar es Salaam.) These organisations all agreed to a Social Franchise model developed by FAUK, which required them to follow the same high standards as were established at Mwanza.

The Maisha Matters model provides an information, advice and support network to enable babies who would often be abandoned to remain in the care of a close relative. Weekly meetings provide advice on hygiene and infant care and participants are provided with a supply of formula milk.



As explained below in the financial review, FAUK provided grants which met 55% of the running costs of FATz's costs. The remainder came from the Forever Projects organisation in Australia (FP), Forever Angels USA (FAUSA) and the Egmont and Elma trust funds. FP and FAUSA have charitable status within their own dominions, share similar objectives to FAUK and are part of the Forever Angels 'family', but they are wholly independent organisations.



The biggest single item of expenditure in Tanzania continues to be the employment of local staff which in 2024/25 made up 37% of the total costs. FATz pays its staff fair and, by local standards, generous salaries. As a consequence, FATz has a loyal and hard working group of care and support staff, comprising all Tanzanian nationals, dedicated to the welfare of the babies in the family style homes, and the Maisha Matters projects.

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Since Forever Angels was established in 2005, some 498 babies have been admitted to our care. The fact that only 17 entered in the last year reflects the success of the Maisha Matters approach. In addition, 16 babies from the Family Homes were adopted or returned to members of their extended families. The Maisha Matters programme has provided support to 2875 babies. In addition, support has been given to help set up 594 small businesses. Each business creates a source of income for each family and contributes to their independent future independence for the future.



Malaria prevention continues to be a key focus and 942 nets have been given out. Maisha Matters work now consumes almost half of the Tanzanian budget.



The 'family homes' model, which replaced the 'baby home' model in November 2022 has been a celebrated success. This approach builds on evidence from across the World, demonstrating that children thrive when they are raised in a nurturing

family like environment. In such settings, children feel more secure, develop stronger emotional bonds and experience greater overall happiness compared to institutional care. Each of the four family homes in Mwanza provides a stable and loving environment for up to eight children, all under the care of a 'Mama' and an 'Aunt'. These caregivers are carefully selected and trained to provide round the clock attention, emotional support, and loving tailored care for each child. The smaller group size allows for individual needs to be met, fostering close relationships and a sense of

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belonging for every child. The homes are designed to mirror the structure and warmth of a traditional family, with shared meals, celebrations, and opportunities for play and learning. Through the family homes model, Forever Angels has created an environment where children are not just cared for but truly loved and valued, providing the foundation for them to grow into confident, capable individuals.

The above describes only a sample of the Forever Angels family. A fuller picture, providing considerably more details of the successes and achievements of this and earlier years, can be obtained from the Report and Strategic Plan which is available on the Forever Angels website:

www.foreverangels.org

FINANCIAL REVIEW

Income

In the 2024/25 financial year our total income of £262,316 was slightly higher than that of 2023/24 (£247,745) but both years remained within 5% of our indicative target of £250K.

As ever, we continue to thank our loyal cohort of regular donors who contributed over £80K. The UK Government's Gift Aid scheme allowed many of our UK tax-paying donors, both regular and one off, to add an additional £12K from that scheme.

We also received just over £73K (2023/24, £71K) in grants, many from small foundations with awards in the £1 to 5K range. Other donations from larger trusts which, in some cases, have been supporting Forever Angels over a number of years, are paid directly to FATz. All major fund raising was as a result of the Project Director's hard work and dedication.

The Forever Angels family remain extremely grateful to all its supporters, whether they be large or small, without whom none of our work helping disadvantaged babies and families in Tanzania could be achieved.

Investment income from our cash reserves held in savings accounts in the Coop and Virgin Banks totalled £6,109, very similar to 2023/24 (£6,157). During the year, £20,000 was transferred from our Coop savings account into our Coop current account to ease a potential cash flow issue which was arising in January 2025.

Expenditure

Forever Angels UK continued to just have one employee during the year, the Project Manager and Founder and a further cost of living increase of 5% was applied to her salary. The costs associated with this role were split 50:50 to Fund Raising and Charitable Activities. Unlike many charities, FAUK does not employ any additional external resources for fund raising nor does it invest heavily in fund raising events.

Grants to Tanzania totalled £216,579 (2023/24 £196,000) which was closer to the total grants provided in 2022/23. These grants were principally to FATz but there was also a small grant of £1,578 as an initial 'start-up' to AAIDRO who took over the Maisha Matters Social Franchise in Arusha in June 2024.

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The total grants contributed 55% of the total running costs in Tanzania (2023/24 56%). A further 28 % came from our Forever Projects friends in Australia and from Forever Angels USA. In addition, 17% of the costs were provided by the Elma and Egmont foundations who have provided funding over several years. The various proportions of FAUK's expenditure were 83.5% on grants to Tanzania, 14.5% on the UK employee, the remainder being spent on administration and miscellaneous items. These percentages are very similar to 2023/24. As in previous years, all other functions in the UK are carried out by member of the Trustee Board on an entirely voluntary and unpaid basis. No Trustee was paid any expenses. FAUK is justly proud that such a small proportion of the funds raised are spent on staff and administration.

The current account balance at year end was £35K (2023/24, £19K) and cash reserves in interest bearing accounts totalled £162K (2023/24, £177K). FAUK remains comfortably within its target of having over 50% of its annual expenditure available within its current account and cash reserves.

Future Plans

Whilst FAUK has cash reserves comfortably within its target, we recognise the potential need to call upon these reserves in the future should income drop below that which has been achieved in recent years. The overall state of the charity sector is fragile. Cost of living increases affect most of our donors and the overall poor state of the economy means that the charity sector, which inevitably receives a large part of its income from individuals' discretionary expenditure, struggles. As such, fundraising within the Forever Angels family is getting more and more challenging. FATz relies on additional support from our Australian friends who provide grants to FATz directly, but they have not been able to always meet their targets. Disappointingly, FAUSA who also provide direct grants, have not been able to increase their income for several years. All this leads to careful circumspection about any expansion of our work in Tanzania: In fact, apart from the change of partner in Arusha and the support that Forever Angels may continue to give this organisation whilst they establish themselves, no change to the Maisha Matters franchise is planned for the foreseeable future. This 'continue as we are' policy – maintaining the four families within the Mwanza Family Home, and the four Maisha Matters projects (Mwanza, Arusha, Dar as Salaam and Geita) – is rightly one of caution, recognising that just standing still does not stop cost increases. Formula Milk continues to be a major expense and the cost of a tin of milk seems to rise considerably more than the general increase in the cost of living.

Fundraising will continue to focus on; maintaining our loyal donor base through regular newsletters and updates; making grant applications to mainly small foundations; and posting small, targeted projects on the Donorsee fundraising platform. However, we are aware that the Donorsee platform is closing in early 2025, so alternatives will be sought. Experience has taught us that many trust funds and foundations are willing to make small unrestricted grants based, following an application, on seeing the success that the Forever Angels model has achieved. We also recognise that FATz has already received several years support from two or three large trust funds which eases the burden on

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FAUK but we can not always count on their continued support. We will be seeking further support from new trust funds.

Reference was made in the 2023/24 Annual Report to the need to replace the ageing Toyota Land Cruiser which is vital to the Maisha Matters work carried out in and around Mwanza. This is an ongoing issue. We were anticipating that Forever Projects would be successful in their fundraising to make a major contribution towards a replacement. However, whilst it once had been hoped that a brand new vehicle could be purchased, the likely total funds that will become available will now limit this purchase to a 'good' second hand vehicle. This is likely to include a contribution from FAUK's reserves. We do not underestimate how much of a challenge it will be to source such a vehicle in a country with so many very poor quality roads; the replacement vehicle needs to be of the quality to be able to cope with frequent off-road site visits

The one change anticipated for the next year is a likely move back to permitting more volunteers to work in Mwanza. Our volunteer policy, which was reinstated in 2023/24, following earlier Covid restrictions, remains clearly focussed on encouraging skilled professionals rather than young people looking for life experiences and we hope to increase the number of volunteers in the coming year.

Finally, late 2025 saw political unrest surface in Tanzania, for the first time since Tanzanian independence. This followed severe constraints being placed by the Tanzanian government on a free and fair presidential election. Restrictions on movement arising from this unrest created staffing issues at the Mwanza Home and the cancellation of some Maisha Matters weekly sessions. However, the problems were managed well by FATz staff and everything resumed to normal after a couple of weeks. The unrest also necessitated the postponement of a visit planned by the Project Director and two FAUK trustees. Tanzania had, until this time, been a model of peace and freedom in sub Saharan Africa. The reality is that we can no longer rely on this to continue and we will be keeping a close eye on any developments. Accordingly, although FAUK has comfortable financial reserves which allow us to weather most storms, we will be reviewing our Risk Register. This will be published in the next Strategic Plan and Review expected in the early part of 2026.

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DIRECTORS AND TRUSTEES

The Trustees who served during the year are as stated below:

Diane Mitchell (Chair)
Valerie Lithgow (Secretary)
Peter David Mitchell (Treasurer)
Kirstin Rebecca Datta
Kate Elizabeth Daykin
Elizabeth Geraldine Ann Cassidy
Shauneen Kelly
Jacqueline Madden

AUDITORS

The Company is exempt from audit under the Companies Act 2006 and the Charities Acts 2011, 2022 and 2024.

The Annual Report and Accounts have been prepared in accordance with the requirements of Statement of Recommended Practice (Charities SORP) and the Companies Act 2006 as applicable to a small charitable company.

By order of the Board



Peter Mitchell
Trustee/Director

Date: 03 February 2026

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and Accounts in accordance with applicable law and regulations. Company and charity law require the Trustees to prepare accounts for each financial year. Under the law, the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting practice (United Kingdom Accounting Standards and applicable law). The Accounts are required by law to give a true and fair view of the state of affairs of the Company and the surplus or deficit of the charitable company for that period. In preparing these Accounts the Directors are required to: select suitable accounting policies and apply them consistently; make judgements and estimates that are reasonable and prudent; and prepare the accounts on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Company and to enable them to ensure that the Accounts comply with the Companies Act 2006 and the Charities Acts 2011, 2022 and 2024. They are also responsible for safeguarding the assets of the Company and, hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st May 2025**

	NOTE	UNRESTRICTED	RESTRICTED	TOTAL FUNDS	UNRESTRICTED	RESTRICTED	TOTAL FUNDS
	1	FUNDS 2025	FUNDS 2025	2025	FUNDS 2024	FUNDS 2024	2024
		£	£	£	£	£	£
INCOME							
Donations	2	182,697		182,697	169,624		169,624
Grants	3	18,234	54,958	73,192	47,391	23,721	71,112
Income from Charitable Activities	4	318		318	852		852
Investments	5	6,109		6,109	6,157		6,157
TOTAL INCOME		<u>207,358</u>	<u>54,958</u>	<u>262,316</u>	<u>224,024</u>	<u>23,721</u>	<u>247,745</u>
EXPENDITURE							
Raising funds	6	19,008		19,008	18,749		18,749
Charitable Activities	7	211,105	24,775	235,880	190,259	26,220	216,479
Agency fees	8	4,183		4,183	3,946		3,946
TOTAL EXPENDITURE		<u>234,296</u>	<u>24,775</u>	<u>259,071</u>	<u>212,954</u>	<u>26,220</u>	<u>239,174</u>
NET INCOME/ (EXPENDITURE) FOR THE YEAR		-26,938	30,183	3,245	11,070	-2,499	8,571
Transfer between funds		-5,000	5,000	0			
NET MOVEMENT IN FUNDS		<u>-31,938</u>	<u>35,183</u>	<u>3,245</u>	<u>11,070</u>	<u>-2,499</u>	<u>8,571</u>
TOTAL FUNDS BROUGHT FORWARD		195,234	2,001	197,235	184,164	4,500	188,664
TOTAL FUNDS CARRIED FORWARD		<u>163,296</u>	<u>37,184</u>	<u>200,480</u>	<u>195,234</u>	<u>2,001</u>	<u>197,235</u>

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BALANCE SHEET AS AT 31ST MAY 2025

	2025	2024
Fixed Assets	£	£
Current Assets		
Cash at bank and in hand (Note 9)	197,289	194,888
Debtors: amounts due to be received within one year (Note 10)	<u>3,695</u>	<u>2,851</u>
Total Current Assets	200,984	197,739
Creditors: amounts falling due within one year (Note 11)	-504	-504
	<hr/>	<hr/>
Net Current assets	200,480	197,235
Total Net assets	<u>200,480</u>	<u>197,235</u>
 Charitable Funds (Note 12)		
Restricted funds	37,184	2,001
Unrestricted funds	<u>163,296</u>	<u>195,234</u>
Total Funds	<u>200,480</u>	<u>197,235</u>

For the Financial year ended 31st May 2025, the Company was entitled to exemption from audit under section 77 of the Companies Act 2006; and no notice has been deposited under Section 476 B (2). The Company was also entitled to exemption from audit under Section 144 (1) of the Charities Act 2011 and no notice has been deposited under Section 146 (1). The Directors, however, acknowledge their responsibilities for ensuring that the Company keeps accounting records which comply with Section 386 of the Companies Act and preparing accounts which give a true and fair view of the state of affairs of the Company as at the year-end and of its surplus/deficit for the financial year in accordance with the requirements of Sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, as far as applicable to the Company. The accounts have been independently examined in accordance with the Charity Commission requirements. The accounts have been prepared in accordance with the provisions of the Companies Act 2006 subject to the small companies regime.

These accounts were approved by the Trustees on 03/02/25 and were signed on behalf by:



Peter Mitchell, Director

Dated 04 February 2026

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025**

Note 1. Accounting policies

i. Accounting convention

The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have also been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) as applicable to small charities, the Companies Act 2006 and with the Charities Act 2011. The Charity constitutes a public benefit entity defined by FRS102

ii. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees and in furtherance of the general objectives of the charity. *Restricted funds* are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. *Designated funds* (if any) are unrestricted funds ear marked for particular purposes.

iii. Income

All income, grants and donations are included in the statement of financial activities when the charity is entitled, and is more than likely than not, to receive the income, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income: Voluntary income is received by way of grants, donations and gifts. Incoming resources from charitable trading activity are accounted for when earned. Of the Restricted income received, £37,184 will be incorporated into grants made to Forever Angels Tanzania (an NGO registered in Tanzania) in 2026.

iv. Grants and Donations

Grants are recorded as such when money has been received as a result of a successful application to a foundation or other grant awarding body. *Donations* are recorded as such when money has been received from regular or one off donors, or following a general fund raising campaign or fund raising activities. Some UK tax paying donors add to their donation by including permission for FAUK to claim the relevant Gift Aid from HMG.

v. Expenditure including grants payable

Expenditure is recognised on an accruals basis as a liability as incurred. Liabilities are recognised when there is a legal and constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable accuracy. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Any obligations associated with Restricted donations are transferred within grants to Forever Angels Tanzania. The Project Director ensures that these obligations are met by the Tanzanian NGO and reports back to the original donor as required. It should be noted that grants are made on a case by case 'needs' basis. The needs are

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discussed and agreed for each case by the Finance Subcommittee of the Trustees, then reported to the Trustees at trustee meetings. No forward commitments for grants are made and therefore no provisions have been made for subsequent or future years' grants to FATz.

Note 2. Donations

	2025	2024
Donations comprise: Donations	£170,104	£158,567
Gift Aid	<u>£12,593</u>	<u>£11,057</u>
Total	£182,697	£169,624

Note 3: Grant Income

Grants from charitable trusts and foundations totalled £73,192 (2024: £71,112) of which £54,958 (2024: £23,721) was Restricted.

Note 4: Charitable Activities Income

Principally from Goods Sold.

Note 5: Investments

Interest receivable was £6,019 (2024: £6,157) comprising interest received from two savings accounts used to hold the charity's reserves. The charity has no other investments.

Note 6: Raising Funds

The charity had in 2024/25, one full time employee. The full cost of her employment (including pension contributions to NEST) was £36,416 (2024: £34,182). These costs, together with miscellaneous costs incurred and travel expenses are shared equally between this and Charitable Activities (see Note 7). The full cost of raising funds was £19,008 (2024: £18,749).

Note 7: Charitable Activities Expenditure

	2025	2024
Comprises:		
Grants to FATZ	£215,000	£ 196,000
Grant to AAIDRO	£1,579	
Employee costs	£19,008	£18,749
Goods to ship	£36	£1,013
Cost of goods sold	<u>£257</u>	<u>£717</u>
Total	£235,880	£216,479

One half full time employee equivalent at a salary cost and travel expense cost of £19,008 (2024: £18,749) is employed on charitable activities (See Note 6 above).

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All Trustees perform their duties on an entirely voluntary basis. No trustee received any remuneration or expenses during the financial year.

Note 8:

Agency fees

Agency fees £4,183 (2024: £3,946). Agency fees relate to charges paid to donor collection agents of £3,241(2024:£3,091) together with charity insurance costs of £942 (2024:£855)

Note 9.

Cash at bank and in hand

	2025	2024
Current account end year balance and petty cash	£35,184	£18,893
Interest bearing savings accounts	<u>£162,105</u>	<u>£175,995</u>
	£197,289	£194,888

Note 10.

Debtors: amounts due to be received within one year

	2025	2024
Trade debtors	-	-
Gift Aid claimed and owed	<u>£ 3695</u>	<u>£ 2,851</u>
	£3,695	£2,851

Note 11.

Creditors: amounts falling due within one year

	2025	2024
Trade creditors	-	-
Taxation and social security	£504	£504
Accruals and deferred income	-	-
	<u>£504</u>	<u>£504</u>
Total	£504	£504

Note: 12.

Analysis of Charitable Funds

	1 st June 2024	Income	Expenditure	Transfers	31 st May 2025
Restricted funds	£2,001	£54,958	£24,775	£5,000	£37,184
Unrestricted funds	<u>£195,234</u>	<u>£207,358</u>	<u>£234,296</u>	<u>-£5,000</u>	<u>£163,296</u>
Total funds	£197,235	£262,316	£259,071	£0	£200,480

Unrestricted funds represent the funds of the charity that have not been designated for particular charitable purposes. Restricted funds represent the balance of restricted funds for specific purposes.

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This includes £5,000 which was received in 2023/24 and was classified as Unrestricted but which should have been classified as Restricted and which was also not spent in 2024/25.

Note 13.

Analysis of net assets between funds

	Fixed Assets	Net current assets	Net Assets
Restricted Funds	-	£37,184	£37,184
Unrestricted funds	-	<u>£163,296</u>	<u>£163,296</u>
Total	-	£200,480	£200,480

Note 14.:

Limited by guarantee

The Company is a private company limited by guarantee and consequently does not have share capital. Each director has undertaken to contribute an amount not exceeding £10 towards the assets of the Company in the event of the Company being wound up.

Independent examiner's report to the trustees of Forever Angels UK Ltd ('the Company')

Report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 2025 which are set out on pages 11 to 16.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the presentation of the accounts in accordance with the requirements of the Companies Act ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 15 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5)b of the 2011 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 as to whether the accounts present a 'true and fair view' 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:

1. The accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)

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.

Signed 

Name: Roger M Davies BA, FCA, D.Cha. Chartered Accountant

Address: 14 Willow Hayes, Ashton Hayes, Chester, CH3 8BT

Date: 4th February 2026

FOREVER ANGELS UK LTD

England & Wales - Charity number 1111873

Accounts

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MAY 2024

Company Number 5449185
Charity Number 1111873

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

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FOR THE YEAR ENDED 31st MAY 2024

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FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

COMPANY INFORMATION

Directors and Trustees

Diane Mitchell	(Chair)
Valerie Lithgow	(Secretary)
Peter David Mitchell	(Treasurer)
Kirstin Rebecca Datta	
Kate Elizabeth Daykin	
Elizabeth Geraldine Ann Cassidy	
Shauneen Kelly	
Jacqueline Madden	

Company number 5449185

Charity number 1111873

Date of incorporation 11 May 2005

Registered office 107 Weston Lane
Basford
Crewe
CW2 5NJ

Bankers The Co-operative Bank plc
PO Box 101
1 Balloon Street
Manchester M60 4EP

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MAY 2024

The Trustees present their report and the accounts for the year ended 31st May 2024.

Incorporation

The Company was incorporated, on 11th May 2005 and became a registered charity on 31st October 2005. The Trustees are also the Directors of the charitable company for the purposes of Company Law.

Objectives and Activities

The principal activity of the Charity is to fundraise for, and support, the activities of Forever Angels Tanzania which are to relieve poverty, sickness and distress, the advancement of education and the preservation and protection of good health amongst orphaned, abandoned, and unwanted children and their families in Tanzania, in particular by the provision, maintenance and support of family style homes, and by outreach work in the local communities.

Structure, Governance and Management of the Charity

The Charity has a Trustee Board who normally meet up to eight times a year, comprising a Chair, a Secretary, a Treasurer together with, currently, five other Trustees. Since the Trustees live in various locations across England, Trustee Meetings are normally held remotely using Zoom.

For the 2023/24 Financial Year, the Charity had one employee, the Project Director and Founder, who also normally attended Trustee Board meetings and provided progress reports to these meetings on UK activities and the work of the Forever Angels Tanzania Family Homes and the Maisha Matters projects.

At each Trustee Meeting, the Trustees normally review the financial status of the Charity, particularly income, expenditure and reserves, fundraising issues, together with anything of significance that might impact upon the progress or success of the charity. The Charity's employee is also responsible for all fundraising grant applications.

The detailed financial records are maintained by the Secretary and reviewed by the Treasurer who is also responsible for the formal submissions to Companies House and the Charity Commission.

The financial status of the Forever Angels Tanzania NGO, which the Charity supports, is monitored by the Project Director and Founder and requests are made to the Finance Committee, comprising the Chair, the Secretary and the Treasurer for grants to be made to Forever Angels Tanzania, on a case-by-case basis. Grants made are routinely reported to the full Board but, if special requests for funds are made these are referred to the full Board for discussion before a decision is made.

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

The Charity's governing document and policies are reviewed on a periodic basis.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the strategy for the year.

Achievements and performance

Forever Angels Tanzania now operates Family Style Homes (formerly a Baby Home) to care for orphaned and abandoned babies and runs the 'Maisha Matters' project in Mwanza. It also supports 'Maisha Matters' projects at three other sites in Tanzania (Geita, Arusha and Dar es Salaam) through a Social Franchise model. Maisha Matters provides an information, advice, and support network to enable babies who would often be abandoned to remain in the care of a close relative. It should be noted that the Social Franchise agreement with the original Maisha Matters partner in Arusha was severed in March 2024 but a new partner (*AAIDRO*) in Arusha has now become a Maisha Matter partner from August 2024.

As explained below in the financial review, Forever Angels UK Ltd provided grants which met 56% of the running costs of Forever Angels Tanzania's involvement in these projects. A small amount of support came from within Tanzania, some from trust funds, with the remainder from Forever Projects in Australia and Forever Angels USA. Whilst all part of the Forever Angels 'family' with similar objectives, they are all independent organisations. The biggest single item of expenditure in Tanzania continued to be the employment of local staff at just over 40% of total costs. Forever Angels Tanzania pays its staff fair and, by local standards, generous salaries. As a consequence, we have a loyal and hard-working group of care and support staff, all Tanzanian nationals, dedicated to the welfare of the babies in our family style homes, and the Maisha Matters projects. The well-trained FA Tanzanian managers continually demonstrate their professionalism and competence in keeping everything going well in Tanzania, with the lightest of touches of support from the UK.

Since Forever Angels was established in 2005, some 482 babies have been admitted to our care. The fact that only 17 entered in the last year reflects the success of the Maisha Matters approach where 406 babies received support and remained in the care of their families. In addition, support was given to help set up 69 small businesses which themselves had 430 beneficiaries. Malaria prevention continues to be a key focus, and 167 nets were given out last year. Maisha Matters work now takes slightly under one third of the Tanzanian budget.

The 'Family Homes' model, which replaced the 'Baby Home' model in November 2022, was successfully consolidated during 2023/24 and has been a celebrated success. This approach builds on evidence from across the world, demonstrating that children thrive when they are raised in a nurturing, family-like environment. In such settings, children feel more secure, develop stronger emotional bonds, and experience greater overall happiness compared to institutional care. Each of the four family homes in Mwanza provides a stable and loving environment for up to eight children, all under the dedicated care of a 'Mama' and an 'Aunt.' These caregivers are carefully selected and trained to provide round-the-clock attention, emotional support, and loving tailored care for each child. The smaller group size allows for individual needs to be met, fostering close relationships and a sense of belonging for every child.

FOREVER ANGELS UK LIMITED

(A company limited by guarantee and a registered charity)

The homes are designed to mirror the structure and warmth of a traditional family, with shared meals, celebrations, and opportunities for play and learning. Through the Family Homes model, Forever Angels has created an environment where children are not just cared for but are truly loved and valued, providing the foundation for them to grow into confident, capable individuals.

The above describes only a sample of the achievements of the Forever Angels family. A much fuller picture providing considerably more details of the successes and achievements can be obtained from the Report and Strategic Plan which is available on the Forever Angels website:

www.foreverangels.org

Financial Review

INCOME:

The 2023/24 FY saw a drop in income from the previous year's exceptional level of £314K, to £248K. This is more consistent with our usual target which is to receive income of around £250K and it was reported in 2023/24 that last year's income was enhanced by the appeal for support to fund the transition to the family homes style of care.

However, as ever, we must continue to thank the loyalty of our cohort of regular donors who maintained their previous level of donations which this year contributed over one third of FAUK's income. A further 5% again came from those individual donors who took advantage of the UK Government's Gift Aid Scheme. Around 30% of our income came from trust funds, with the remainder being some very generous one-off donations from a variety of sources.

The Forever Angels family remains extremely grateful to all its supporters, whether they be large or small, and without whom none of our work helping disadvantaged babies and families in Tanzania could be achieved.

The change to our investment arrangements in 2022/23 by transferring funds to a Virgin High Interest account continued to bear fruit. Together with interest from our Coop savings account, the total interest received in 2023/24 was over £6000 (cf 2022/23 £1309).

EXPENDITURE:

FAUK returned to only having one employee, the Project Manager and Founder, throughout the year. This inevitably lowered our employment costs, although a further cost of living salary increase was applied to this salary. Grants to Forever Angels totalled £196,000 (cf 2022/23, £226,000) This contributed a little less than last year at 56% (cf 22/23; 60%) of the year's running costs of Forever Angels Tanzania. A further 25% (cf 22/23, 20%) came from our Forever Projects friends in Australia and Forever Angels USA, some 17% from trust funds, and an additional 2% raised locally. The various proportions of FAUK's expenditure in 2023/24 were 82% being spent on grants to Forever Angels Tanzania, 14% on its UK based staff, and the remainder being spent on administration and miscellaneous items. FAUK Ltd, which is both a registered charity and company limited by guarantee, has only the one member of staff employed on a full-time basis. All its other functions in the UK are carried out by members of the Trustee Board on an entirely voluntary and unpaid basis. It is justly proud that only one fifth of funds raised are spent on staff and administration. FAUK income in 2023/4

FOREVER ANGELS UK LIMITED

(A company limited by guarantee and a registered charity)

again generated a small profit (£8.5K) and we were able to transfer an additional £15K into our Virgin investment account. The current account balance at the end of the year was nearly £19K. Total invested reserves at the end of the year were £177K (cf 2022/23 £155K) and we continue to maintain reserves comfortably above our target of holding a minimum of six month's costs.

FUTURE PLANS: As explained above, FAUK is still comfortably maintaining its reserves policy of having six month's expenditure available. Our generous Forever Projects friends in Australia continue to be an extremely valuable source of funds to the Tanzanian projects and we will also be looking in 2024/25 for help from the antipodes to fund a replacement for the existing main vehicle in Mwanza, an ageing Toyota Landcruiser. This vehicle is used for day to day transport to and from the family homes but also for home visits to Maisha Matters families. Many roads in Tanzania are in an appalling condition and this vehicle is often required to leave these and travel cross country on extremely challenging terrain. The current vehicle is subject to frequent breakdowns and improvised repairs. A replacement in 2024/25 will be a priority.

The charity sector is suffering badly from the UK's current financial situation and many charities are known to be closing down. One of FAUK's many strengths has been its diversity of income sources – generous loyal regular donors, multi-year support from trust funds, corporate sponsors, and many spontaneous one-off donations, often of a considerable size. However, fundraising continues to be the heart of the Trustee Board's concerns. As in recent years, there is still too much risk associated with arranging a major fundraising event such as a dinner and charity auction, but we also recognise that we need to maintain and support our loyal donor base. However, we cannot, nor should not, continually call upon the same people to provide us with additional financial support. To this end, much focus will continue in 2024/25 will be on attracting support from small but often generous charitable foundations and at least one major international foundation.

We continue to try and spread the Forever Angels' message to a wider audience, and to keep under continual review our volunteer policy. Volunteers have, in the past, provided both a valuable additional resource to our work and created a new set of contacts with accompanying fund-raising opportunities for Forever Angels UK Ltd. The period 2023/24 saw the initial return, following Covid restrictions, of a few volunteers to deploy their skills in Mwanza. The volunteer policy is very much focussed on encouraging skilled professionals rather than young people looking for a life experience and we expect the numbers of volunteers to increase during 2024/25.

We still recognise that digital fundraising is having a major impact on the Third Sector. We continue to have some limited success in this area through the DonorSee platform but are still looking to increase our digital fundraising knowledge and improve our income whilst, at the same time, not becoming a 'victim' of some of the potential pitfalls of increasing our Social Media exposure.

We had hoped to use our more comfortable financial position to increase the number of Maisha Matters partners in 2023/24 but, as explained above, we had to terminate our social franchise agreement with our Arusha Partner. However, a new partner has been identified in Arusha, who are keen to adopt the policies, procedures and standards of Maisha Matters and we expect to formally confirm an agreement with AAIDRO, in the year. This will involve, as with all our Maisha Matters partners providing some seed funding for milk purchase etc to get them established. There are no other plans to expand Maisha Matters during the year.

FOREVER ANGELS UK LIMITED

(A company limited by guarantee and a registered charity)

Directors and Trustees

The trustees who served during the year are as stated below:

Diane Mitchell (Chair)
Valerie Lithgow (Secretary)
Peter David Mitchell (Treasurer)
Kirstin Rebecca Datta
Kate Elizabeth Daykin - appointed 4th September 2023
Elizabeth Geraldine Ann Cassidy
Shauneen Kelly
Jacqueline Madden

Auditors

The Company is exempt from audit under the Companies Act 2006 and Charities Act 2011.

The annual report and accounts have been prepared in accordance with the requirements of Statement of Recommended Practice for Charities (Charities SORP) and the Companies Act 2006 as applicable for a small charitable company.

By order of the Board



Peter Mitchell
Trustee/Director

Date: 03 February 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations. Company and charity law requires the Trustees to prepare accounts for each financial year. Under that law, the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The accounts are required by law to give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing these accounts the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FOREVER ANGELS UK LIMITED

(A company limited by guarantee and a registered charity))

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31st May 2024 (£)

NOTE	UNRESTRICTED FUNDS 2024	RESTRICTED FUNDS 2024	TOTAL FUNDS 2024	UNRESTRICTED FUNDS 2023	RESTRICTED FUNDS 2023	TOTAL FUNDS 2023
INCOME						
1						
Donations	169624		169624	223717		223717
Grants	47391	23721	71112	9961	78678	88639
Income from Charitable Activities	852		852	641		641
Investments	6157		6157	1309		1309
TOTAL INCOME	<u>224024</u>	<u>23721</u>	<u>247745</u>	<u>235628</u>	<u>78678</u>	<u>314306</u>
EXPENDITURE						
Raising funds	18749		18749	33301		33301
Charitable Activities	190259	26220	216479	178536	81621	260157
Agency fees	3946		3946	4169		4169
TOTAL EXPENDITURE	<u>212954</u>	<u>26220</u>	<u>239174</u>	<u>216006</u>	<u>81621</u>	<u>297627</u>
NET INCOME/ (EXPENDITURE) FOR THE YEAR	11070	-2499	8571	19622	-2943	16679
Transfer between funds						
NET MOVEMENT IN FUNDS	<u>11070</u>	<u>-2499</u>	<u>8571</u>	<u>19622</u>	<u>-2943</u>	<u>16679</u>
TOTAL FUNDS BROUGHT FORWARD	184164	4500	188664	164542	7443	171985
TOTAL FUNDS CARRIED FORWARD	<u>195234</u>	<u>2001</u>	<u>197235</u>	<u>184164</u>	<u>4500</u>	<u>188664</u>

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

BALANCE SHEET AT 31st MAY 2024

	2024	2023
	£	£
Fixed Assets		
Current Assets		
Cash at bank and in hand (Note 8)	194,888	184,954
Debtors: amounts due to be received within one year (Note 9)	2,851	4,764
Total Current Assets	197,739	189,718
Creditors: amounts falling due within one year (Note 10)	(504)	(1,054)
Net Current Assets	197,235	188,664
Total Net Assets	197,235	188,664
Charitable Funds (note 11)		
Restricted Funds	2001	4,500
Unrestricted Funds	195,234	184,164
Total Funds	197,235	188,664

For the financial year-ended 31st May 2024, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476 B (2). The Company was also entitled to exemption from audit under section 144 (1) of the Charities Act 2011 and no notice has been deposited under section 146 (1). The Directors, however, acknowledge their responsibilities for ensuring that the Company keeps accounting records which comply with section 386 of the Companies Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the year-end and of its surplus/deficit for the financial year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the Company. The accounts have been independently examined in accordance with Charity Commission requirements. The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies' subject to the small companies' regime.

These accounts were approved by the Trustees on 3rd February 2025 and were signed on its behalf by:

 Peter Mitchell Director, dated 3rd February 2025

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2024**

I. Accounting Policies

II. Accounting convention.

The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have also been prepared in accordance with the Statement of Recommended Practice: 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) as applicable to small charities, the Companies Act 2006 and with the Charities Act 2011. The charity constitutes a public benefit entity defined by FRS 102.

III. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees and in furtherance of the general objectives of the charity. *Restricted funds* are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. *Designated funds* (if any) are unrestricted funds earmarked for particular purposes.

IV. Income

All income, grants and donations are included in the statement of financial activities when the charity is entitled to and is more likely than not to receive the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income: Voluntary income is received by way of grants, donations and gifts. Incoming resources from charitable trading activity are accounted for when earned.

V. Expenditure including grants payable

Expenditure is recognised on an accruals basis as a liability is incurred. Liabilities are recognised when there is a legal and constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable accuracy. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Any obligations associated with Restricted donations are transferred within grants to Forever Angels Tanzania. The Project Director ensures that these obligations are met by the Tanzanian NGO and reports back to the original donor as required.

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2024**

2. Donations	2024	2023
Donations comprise: Donations	£158,567	£ 209,097
Gift Aid (net)	<u>£11,057</u>	<u>£14,620</u>
Total	£ 169,624	£223,717

3. Grant Income

Grants from charitable trusts and foundations totalled £71,112 (2023: £88,639), of which £23,721(2023 £78,678) were restricted.

4 Charitable Activities Income

Principally income from Goods Sold

5. Investments

Comprises interest received from two savings accounts used to hold the charity's reserves. The charity holds no other investments.

6. Raising funds

The charity had, in 2023/24, one full time employee. The full cost of her employment (including pension contributions to NEST) was £34,182 (2023: £60,188 – where for part of that year FAUK had two employees) These costs, together with miscellaneous costs incurred and travel expenses of £3,317 (2023: £6,414) are shared equally between the two activities. The full cost of Raising Funds was £18,749

7. Charitable Activities Expenditure

Comprises:	2024	2023
Grants to Forever Angels Tanzania	£196,000*	£226,000
Employee costs	£18,749**	£33,301
Goods to ship	£1,013	£299
Cost of goods sold	£717	£557
Total	£216,479	£260,157

* Of the restricted income received £2,001 will be incorporated into grants made to Forever Angels Tanzania (an NGO registered in Tanzania) in 2024. Grants are made on a case by case, 'needs', basis. The needs are discussed and agreed for each case by the Trustees. No forward commitments for grants are made and therefore no provisions have been made for subsequent or future years' grants to FATz.

**One half full time employee equivalent, at a salary cost and travel expenses cost of £18,749 (2023, £33,301), is employed on charitable activities (see Note 6 above).

All trustees perform their duties on an entirely voluntary basis. No trustee received any remuneration or expenses during the financial year.

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2024**

8. Cash at bank and in hand

	2024	2023
	£	£
Current account end year balance and petty cash	18,893	30,114
Interest bearing savings accounts	<u>175,995</u>	<u>154,840</u>
	194,888	184,954

9 Debtors: amounts due to be received within one year

	2024	2023
	£	£
Trade debtors	-	-
Gift Aid claimed and owed	<u>2,851</u>	<u>4,764</u>
	2,851	4,764

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade Creditors	-	-
Taxation and social security	504	1,054
Accruals and deferred income	-	-
Total	<u>504</u>	<u>1,054</u>

11 Analysis of Charitable Funds

	1 June 2023	Income	Expenditure	Transfers	31 May 2024
	£	£	£	£	£
Restricted Funds	4,500	23,721	26,220	-	2,001
Unrestricted Funds	184,164	224,024	212,954	-	195,234
Total Funds	<u>188,664</u>	<u>247,745</u>	<u>239,174</u>	<u>-</u>	<u>197,235</u>

Unrestricted funds represent the funds of the charity that have not been designated for particular charitable purposes.

Restricted funds represent the balance of restricted funds for specific purposes.

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2024

12 Analysis of net assets between funds

	Fixed Assets	Net Current Assets	Net Assets
	£	£	£
Restricted Funds	-	2,001	2,001
Unrestricted Funds	-	195,234	195,234
Total	-	197,235	197,235

13 Limited by guarantee

The company is a private company limited by guarantee and consequently does not have share capital. Each member has undertaken to contribute an amount not exceeding £10 towards the assets of the company in the event of the company being wound up.

FOREVER ANGELS UK LIMITED

(A company limited by guarantee and a registered charity)

Independent examiner's report to the trustees of Forever Angels UK Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 2024 which are set out on pages 8 to 13.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 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 opinion as to whether the accounts present a 'true and fair view' 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:

1. the accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: 

Name: Roger M Davies BA, FCA, D.Cha. Chartered Accountant

Address: 14 Willow Hayes, Ashton Hayes, Chester CH3 8BT

Date: 7th February 2025

FOREVER ANGELS UK LTD

England & Wales - Charity number 1111873

Accounts

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MAY 2023

Company Number 5449185
Charity Number 1111873

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

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FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

COMPANY INFORMATION

Directors and Trustees

Diane Mitchell	(Chair)
Valerie Lithgow	(Secretary)
Peter David Mitchell	(Treasurer)
Kate Elizabeth Daykin	-appointed 4 th September 2023
Shauneen Kelly	-appointed 12 th April 2023
Elizabeth Geraldine Ann Cassidy	
Kirstin Rebecca Datta	
Jacqueline Madden	

Company number 5449185

Charity number 1111873

Date of incorporation 11 May 2005

Registered office 107 Weston Lane
Basford
Crewe
CW2 5NJ

Bankers The Co-operative Bank plc
PO Box 101
I Balloon Street
Manchester M60 4EP

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MAY 2023

The Trustees present their report and the accounts for the year ended 31st May 2023.

Incorporation

The Company was incorporated, on 11th May 2005 and became a registered charity on 31st October 2005. The Trustees are also the Directors of the charitable company for the purposes of Company Law.

Objectives and Activities

The principal activity of the Charity is to fundraise for, and support, the activities of Forever Angels Tanzania which are to relieve poverty, sickness and distress, the advancement of education and the preservation and protection of good health amongst orphaned, abandoned, and unwanted children and their families in Tanzania, in particular by the provision, maintenance and support of family style homes, and by outreach work in the local communities.

Structure, Governance and Management of the Charity

The Charity has a Trustee Board who normally meet eight times a year, comprising a Chair, a Secretary, a Treasurer and, for the first 10 months of the financial year ending 31st May 2023, three other trustees; a further trustee was appointed in April 2023. An additional trustee was also appointed in September 2023 and the charity now has three trustee officers and five other trustees..

For most of the Financial Year, the Charity had two employees, the Project Director and Founder, and the Maisha Matters Project Director who both also normally attended Trustee Board meetings and provided progress reports to these meetings on UK activities and the work of the Forever Angels Tanzania Family Homes and the Maisha Matters projects. However, the Trustees decided in early 2023 that, unless additional income could be sustained, the work of Maisha Matters was unlikely to expand in the near future, and the role of the Maisha Matters Project Director would come to an end from 1st April 2023. She was given formal notice and her contract was not renewed from that date. The charity now has only the Project Director and Founder as an employee who continues to attend and provide reports to the Trustees.

At each Trustee Meeting, the Trustees normally review the financial status of the Charity, particularly income, expenditure and reserves, fundraising issues, together with anything of significance that might impact upon the progress or success of the charity. The Charity's employee is also responsible for all fundraising grant applications.

The detailed financial records are maintained by the Secretary and reviewed by the Treasurer who is also responsible for the formal submissions to Companies House and the Charity Commission.

The financial status of the Forever Angels Tanzania NGO, which the Charity supports, is monitored by the Project Director and Founder and requests made to the Trustees for grants to be made to Forever Angels Tanzania, on a case-by-case basis.

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

The Charity's governing document and policies are reviewed on a periodic basis.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the strategy for the year.

Achievements and performance

Forever Angels Tanzania now operates Family Style Homes (formerly a Baby Home) to care for orphaned and abandoned babies and runs the 'Maisha Matters' projects in Mwanza. It also supports 'Maisha Matters' projects at three other sites in Tanzania (Geita, Arusha and Dar es Salaam) through a Social Franchise model. Maisha Matters provides an information, advice, and support network to enable babies who would often be abandoned to remain in the care of a close relative. As explained below in the financial review, Forever Angels UK Ltd provided grants which met just under 60% of the running costs of Forever Angels Tanzania's involvement in these projects. A small amount of support came from within Tanzania, some from trust funds, with the remainder from Forever Projects in Australia and Forever Angels USA. Whilst all part of the Forever Angels 'family' with similar objectives, they are all independent organisations. The biggest single item of expenditure in Tanzania continued to be the employment of local staff at approximately 40% of total costs. Forever Angels Tanzania pays its staff fair and, by local standards, generous salaries. As a consequence, we have a loyal and hard-working group of care and support staff, all Tanzanian nationals, dedicated to the welfare of the babies in our family style homes, and the Maisha matters projects. The well-trained FA Tanzanian managers continually demonstrate their professionalism and competence in keeping everything going well in Tanzania, with the lightest of touches of support from the UK.

Since Forever Angels was established in 2005, some 461 babies have been admitted to our care. The fact that only 18 entered in the last year reflects the success of the Maisha Matters approach where 301 babies received support and remained in the care of their families. In addition, support was given to help set up 83 small businesses which themselves had 492 beneficiaries. Malaria prevention continues to be a key focus and 97 nets were given out last year. Maisha Matters work now takes one quarter of the Tanzanian budget.

In November 2022, Forever Angels made one of the greatest changes to our organisation to date as we transitioned away from a Baby Home into a centre delivering Family Based Care. This involved some building extensions and maintenance work on the existing smaller properties in the Mwanza compound (originally 2 Manager houses, a Volunteer house, and a Tiny Baby House) to turn them into four family houses each capable of caring for up to 8 children with a live-in Mama. In addition, the playroom in the main building was modified to create a new office, new furnishings were acquired for the family houses and, more recently, conversions also carried out to provide volunteer accommodation in the main building. This transition is shown pictorially, together with one of the families, in the Appendix.

The above describes only a sample of the achievements of the Forever Angels family. A much fuller picture providing considerably more details of the successes and achievements can be obtained from the Report, Covid Response and Strategic Plan which is available on the Forever Angels website:

www.foreverangels.org

FOREVER ANGELS UK LIMITED
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Financial Review

INCOME: The 2022/23 FY saw a considerable improvement in income on the previous two years and it would appear that the financial effects arising from the Covid pandemic are now behind us. Total income at £314K is some 27% better than the previous year of £247k. Some of this increase no doubt arose from supporters who were made aware that extra funds were needed to convert the Baby Home into a Family Style home arrangement, as explained above. As in recent years, the mechanism by which Forever Projects (Australia) met their original pledge to fund the salary of the Maisha Matters Project Director, who is formally employed by FAUK Ltd, is met by a direct payment to Forever Angels Tanzania for this salary on a 'quid pro quo' basis. Therefore, the income does not appear in the FAUK books, but the cost including 'on costs' of over £40k does. This will not be an issue in future years.

As ever, we must thank our loyal cohort of regular donors who contributed over a quarter of FAUK's income. A further 5% came from those individual donors who took advantage of the UK Government's Gift Aid Scheme. Another quarter of our income came from trust funds, with the remainder being some very generous one-off donations from a variety of sources.

The Forever Angels family remains extremely grateful to all its supporters, whether they be large or small, and without whom none of our work helping disadvantaged babies and families in Tanzania could be continued.

In the last part of the FY, the Virgin investment account was changed to one bearing just over 3% interest but with more restrictive access arrangements. In addition, £21K was transferred from the Co-op bank to the Virgin account to benefit from this. Around £50K has been left in the easier access Co-op investment account, should this be needed at short notice. These changes have provided a 7 fold increase in interest received this year (£1309) and will significantly improve our investment return in the next year or so.

EXPENDITURE: In the UK, at the end of March 2023, the Maisha Matters Project Director's role came to an end. The full cost of this employee was incurred to the end of March 2023 and the number of UK employees then fell to just one. A cost of living increase of 5% was applied to the remaining salary from 1st April, but overall employee costs were slightly lower than 2021/22.

In the June 2022 to May 2023 financial year, Forever Angels UK was able to increase its grants to the Forever Angels Tanzania and its Maisha Matters affiliates by 20%, to a total of £226,000. This contributed just under 60% of the year's running costs of Forever Angels Tanzania. A further 20% came from our Forever Projects friends in Australia and Forever Angels USA, a further 16% from trust funds, and a further 4% raised locally. The various proportions of FAUK's expenditure in 2022/23 were 75% being spent on grants to the Forever Angels Tanzania, 22% on its UK based staff, and the remainder being spent on administration and miscellaneous items. FAUK Ltd, which is both a registered charity and company limited by guarantee, now employs just one member of staff on a full-time basis, this role being the Project Director and Founder. All its other functions in the UK are carried out by members of the Trustee Board on an entirely voluntary and unpaid basis.

FAUK income in 2022/23 turned our previous years £16k loss into a £16K profit. FAUK's invested reserves have increased slightly to over £155K and are still well within our reserves policy of holding at

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least six month's expenditure (approximately £150k) in reserve. In addition, the current account balance at the end of the year doubled from the previous year's figure to over £30k.

FUTURE PLANS: With the effects of the Covid pandemic now behind us we can look with some optimism to the future. As explained above, FAUK is still comfortably maintaining its reserves policy of having six month's expenditure available. Our generous Forever Projects friends in Australia continue to be an extremely valuable source of funds to the Tanzanian projects.

One of FAUK's many strengths has been its diversity of income sources – generous loyal regular donors, multi-year support from trust funds, corporate sponsors, and many spontaneous one-off donations, often of a considerable size. However, fundraising continues to be the heart of the Trustee Board's concerns. As in recent years, there is still too much risk associated with arranging a major fundraising event such as a dinner and charity auction, but we also recognise that we needed to maintain and support our loyal donor base. However, we cannot, nor should not, continually call upon the same people to provide us with additional financial support. To this end, much focus in 2023/24 will be on attracting support from small but often generous charitable foundations and at least one major international foundation.

We continue to try and spread the Forever Angels' message to a wider audience, and to keep under continual review our volunteer policy. Volunteers have, in the past, provided both a valuable additional resource to our work and created a new set of contacts with accompanying fund-raising opportunities for Forever Angels UK Ltd. Inevitably, Covid restrictions had until recently stopped all volunteer activity, but although there were no volunteers during the 2022/23 FY, the first volunteer for some years is currently working in Mwanza. The volunteer policy is now very much focussed on encouraging skilled professionals rather than young people looking for a life experience.

We still recognise that digital fundraising is having a major impact on the Third Sector. We continue to have some limited success in this area through the DonorSee platform but are still looking to increase our digital fundraising knowledge and improve our income whilst, at the same time, not becoming a 'victim' of some of the potential pitfalls of increasing our Social Media exposure.

Until recently we had on hold our plans to expend the Maisha Matters projects both within Tanzania and possibly beyond its borders. The improved income position in 2022/23 appears to have continued into 2023/24 and the Trustees are looking to return to a possible limited expansion of the Maisha Matter project.

FOREVER ANGELS UK LIMITED

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Directors and Trustees

The trustees who served during the year are as stated below:

Diane Mitchell	(Chair)
Valerie Lithgow	(Secretary)
Peter David Mitchell	(Treasurer)
Elizabeth Geraldine Ann Cassidy	
Kirstin Rebecca Datta	
Shauneen Kelly	-from 12 th April 2023
Jacqueline Madden	

Auditors

The Company is exempt from audit under the Companies Act 2006 and Charities Act 2011.

The annual report and accounts have been prepared in accordance with the requirements of Statement of Recommended Practice for Charities (Charities SORP) and the Companies Act 2006 as applicable for a small charitable company.

By order of the Board



Peter Mitchell Trustee/Director

Date: 04th January 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations. Company and charity law requires the Trustees to prepare accounts for each financial year. Under that law, the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The accounts are required by law to give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing these accounts the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FOREVER ANGELS UK LIMITED

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31st May 2023 (£)

	NOTE	UNRESTRICTED FUNDS 2023	RESTRICTED FUNDS 2023	TOTAL FUNDS FUNDS 2023	UNRESTRICTED FUNDS 2022	RESTRICTED FUNDS 2022	TOTAL FUNDS FUNDS 2022
INCOME	1						
Donations	2	223717		223717	208545		208545
Grants	3	9961	78678	88639	11286	26174	37460
Income from Charitable Activities	4	641		641	1251		1251
Investments	5	1309		1309	191		191
TOTAL INCOME		<u>235628</u>	<u>78678</u>	<u>314306</u>	<u>221273</u>	<u>26174</u>	<u>247447</u>
EXPENDITURE							
Raising funds	6	33301		33301	36169		36169
Charitable Activities	7	178536	81621	260157	205619	18731	224350
Agency fees		4169		4169	2973		2973
TOTAL EXPENDITURE		<u>216006</u>	<u>81621</u>	<u>297627</u>	<u>244761</u>	<u>18731</u>	<u>263492</u>
NET INCOME/ (EXPENDITURE) FOR THE YEAR		19622	-2943	16679	-23488	7443	-16045
Transfer between funds							
NET MOVEMENT IN FUNDS		19622	-2943	16679	-23488	7443	-16045
TOTAL FUNDS BROUGHT FORWARD		164542	7443	171985	188030		188030
TOTAL FUNDS CARRIED FORWARD		<u>184164</u>	<u>4500</u>	<u>188664</u>	<u>164542</u>	<u>7443</u>	<u>171985</u>


FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

BALANCE SHEET AT 31st MAY 2023

	2023 £	2022 £
Fixed Assets		
Current Assets		
Cash at bank and in hand (Note 8)	184,954	169,208
Debtors: amounts due to be received within one year (Note 9)	4,764	4,812
Total Current Assets	189,718	174,020
Creditors: amounts falling due within one year (Note 10)	(1,054)	(2,035)
Net Current Assets	188,664	171,985
Total Net Assets	188,664	171,985
Charitable Funds (note 11)		
Restricted Funds	4,500	7,443
Unrestricted Funds	184,164	164,542
Total Funds	188,664	171,985

For the financial year-ended 31st May 2023, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476 B (2). The Company was also entitled to exemption from audit under section 144 (1) of the Charities Act 2011 and no notice has been deposited under section 146 (1). The Directors, however, acknowledge their responsibilities for ensuring that the Company keeps accounting records which comply with section 386 of the Companies Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the year-end and of its surplus/deficit for the financial year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the Company. The accounts have been independently examined in accordance with Charity Commission requirements. The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies' subject to the small companies' regime.

These accounts were approved by the Trustees on 6th December 2023 and were signed on its behalf by:

 Peter Mitchell Director, dated 04th January 2024

FOREVER ANGELS UK LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2023**

I. Accounting Policies

II. Accounting convention.

The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have also been prepared in accordance with the Statement of Recommended Practice: 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) as applicable to small charities, the Companies Act 2006 and with the Charities Act 2011. The charity constitutes a public benefit entity defined by FRS 102.

III. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees and in furtherance of the general objectives of the charity. *Restricted funds* are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. *Designated funds* (if any) are unrestricted funds earmarked for particular purposes.

IV. Income

All income, grants and donations are included in the statement of financial activities when the charity is entitled to and is more likely than not to receive the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income: Voluntary income is received by way of grants, donations and gifts. Incoming resources from charitable trading activity are accounted for when earned.

V. Expenditure including grants payable

Expenditure is recognised on an accruals basis as a liability is incurred. Liabilities are recognised when there is a legal and constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable accuracy. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Any obligations associated with Restricted donations are transferred within grants to Forever Angels Tanzania. The Project Director ensures that these obligations are met by the Tanzanian NGO and reports back to the original donor as required.

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2023**

2. Donations

	2023	2022
Donations comprise:		
Donations	£209,097	£ 194,806
Gift Aid (net)	<u>£14,620</u>	<u>£ 13,739</u>
Total	£ 223,717	£208,545

3. Grant Income

Grants from charitable trusts and foundations totalled £88,639 (2022: £37,460), of which £78,678 (2022 £26,174) were restricted.

4 Charitable Activities Income

Principally income from Goods Sold

5. Investments

Comprises interest received from two savings accounts used to hold the charity's reserves. The charity holds no other investments.

6. Raising funds

The charity had, in 2022/23, two full time employees who were paid equally. One full time equivalent was employed on Charitable Activities; the other full time equivalent was employed on Fundraising. The full cost of their employment (including pension contributions to NEST) was £60,188. (2022: £66,219) These costs, together with miscellaneous costs incurred and travel expenses of £6,414 (2022: £6,039) are shared equally between the two activities. The full cost of Raising Funds was £33,301.

7. Charitable Activities Expenditure

Comprises, primarily grants to Forever Angels Tanzania (an NGO registered with the Tanzanian Government) of £226,000, (2022: £187,000). Of the restricted income received (see Note 3), £4,500 will be incorporated into grants made to FATz in 2023. Grants are made on a case by case, 'needs' basis. The needs are discussed and agreed for each case by the Trustees. No forward commitments for grants are made and therefore no provisions have been made for subsequent or future years' grants to FATZ.

One full time employee equivalent, at a salary cost and travel expenses cost of £33,301(2022: £36,619), is employed on charitable activities (see Note 6 above). The full cost of Charitable Activities was £260,157.

All trustees perform their duties on an entirely voluntary basis. No trustee received any remuneration or expenses during the financial year.

8. Cash at bank and in hand

	2023	2022
	£	£
Current account end year balance and petty cash	30,114	15,679
Interest bearing savings accounts	<u>154,840</u>	<u>153,529</u>
	184,954	169,208

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023**

9 Debtors: amounts due to be received within one year

2023	2022
£	£
-	-
4,764	4,812
<u>4,764</u>	<u>4,812</u>

Trade debtors

Gift Aid claimed and owed

10 Creditors: amounts falling due within one year

2023	2022
£	£
-	-
1,054	2,035
-	-
<u>1,054</u>	<u>2,035</u>

Trade Creditors

Taxation and social security
Accruals and deferred income

Total

11 Analysis of Charitable Funds

	1 June 2022	Income	Expenditure	Transfers	31 May 2023
	£	£	£	£	£
Restricted Funds	7,443	78,678	81,621	-	4,500
Unrestricted Funds	164,542	235,628	216,006	-	184,164
Total Funds	<u>171,985</u>	<u>314,306</u>	<u>297,627</u>	<u>-</u>	<u>188,664</u>

Unrestricted funds represent the funds of the charity that have not been designated for particular charitable purposes.

Restricted funds represent the balance of restricted funds for specific purposes.

12 Analysis of net assets between funds

	Fixed Assets	Net Current Assets	Net Assets
	£	£	£
Restricted Funds	-	4,500	4,500
Unrestricted Funds	-	188,416	188,416
Total	<u>-</u>	<u>188,664</u>	<u>188,664</u>

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023**

13 Limited by guarantee

The company is a private company limited by guarantee and consequently does not have share capital. Each member has undertaken to contribute an amount not exceeding £10 towards the assets of the company in the event of the company being wound up.

FOREVER ANGELS UK LIMITED

(A company limited by guarantee and a registered charity)

Independent examiner's report to the trustees of Forever Angels UK Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 2023 which are set out on pages 8 to 13.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 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 opinion as to whether the accounts present a 'true and fair view' 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:

1. the accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

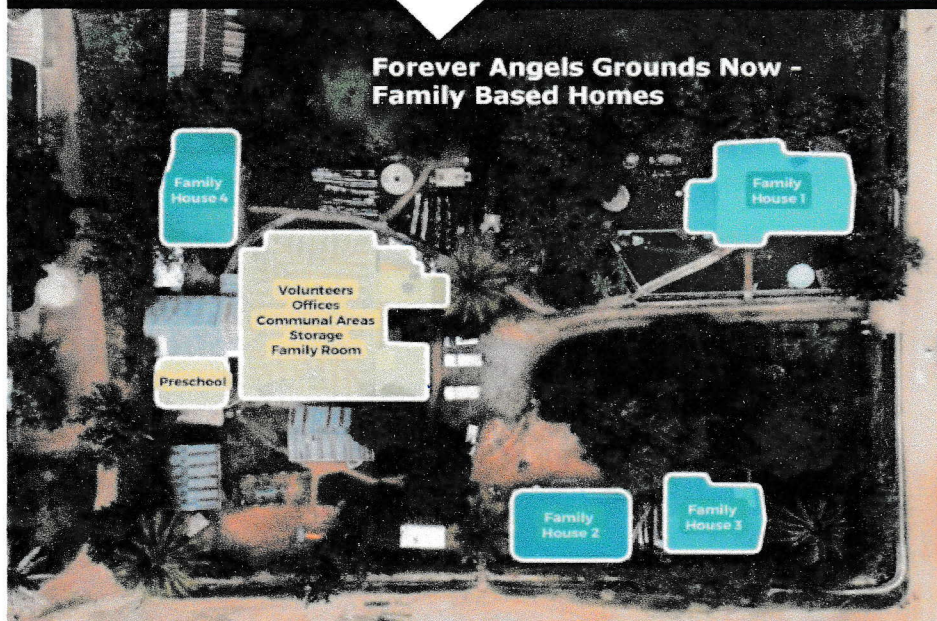
Signed: 

Name: Roger M Davies BA, FCA, D.Cha. Chartered Accountant

Address: 14 Willow Hayes, Ashton Hayes, Chester CH3 8BT

Date: 4th January 2024.

APPENDIX (Page 15)
The Baby/Family Home Transition and one of the new families



FOREVER ANGELS UK LTD

England & Wales - Charity number 1111873

Accounts

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MAY 2022

Company Number 5449185
Charity Number 1111873

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

INDEX TO ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st MAY 2022

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FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

COMPANY INFORMATION

Directors and Trustees

Diane Mitchell	(Chair)
Valerie Lithgow	(Secretary)
Peter David Mitchell	(Treasurer)
Elizabeth Geraldine Ann Cassidy	
Kirstin Rebecca Datta	
Jacqueline Madden	

Company number 5449185

Charity number 1111873

Date of incorporation 11 May 2005

Registered office 107 Weston Lane
Basford
Crewe
CW2 5NJ

Bankers The Co-operative Bank plc
PO Box 101
1 Balloon Street
Manchester M60 4EP

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MAY 2022

The Trustees present their report and the accounts for the year ended 31st May 2022.

Incorporation

The Company was incorporated, on 11th May 2005 and became a registered charity on 31st October 2005. The Trustees are also the Directors of the charitable company for the purposes of Company Law.

Objectives and Activities

The principal activity of the Charity is to fundraise for, and support, the activities of Forever Angels Tanzania which are to relieve poverty, sickness and distress, the advancement of education and the preservation and protection of good health amongst orphaned, abandoned, and unwanted children and their families in Tanzania, in particular by the provision, maintenance and support of a home, and by outreach work in the local communities.

Structure, Governance and Management of the Charity

The Charity has a Trustee Board who normally meet eight times a year, comprising a Chair, a Secretary, a Treasurer and, for the first nine months of the financial year ending 31st May 2022, four other trustees, one resigning in February 2022. The Charity has two employees, the Project Director and Founder, and the Maisha Matters Project Director who both also normally attend Trustee Board meetings and provide progress reports to these meetings on UK activities and the work of the Forever Angels Tanzania Baby Home and the Maisha Matters projects. At each Trustee Meeting, the Trustees normally review the financial status of the Charity, particularly income, expenditure and reserves, fundraising issues together with anything of significance that might impact upon the progress or success of the charity. The Charity's employees are also responsible for all fundraising grant applications.

The detailed financial records are maintained by the Secretary and reviewed by the Treasurer who is also responsible for the formal submissions to Companies House and the Charity Commission.

The financial status of the Forever Angels Tanzania NGO, which the Charity supports is monitored by the Project Director and Founder and requests made to the Trustees for grants to be made to Forever Angels Tanzania, on a case-by-case basis.

The Charity's governing document and policies are reviewed on a periodic basis.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the strategy for the year.

FOREVER ANGELS UK LIMITED

(A company limited by guarantee and a registered charity)

Achievements and performance

Forever Angels Tanzania operates the Baby Home and runs the 'Maisha Matters' projects in Mwanza. It also supports 'Maisha Matters' projects at three other sites in Tanzania (Geita, Arusha and Dar es Salaam) through a Social Franchise model. Maisha Matters provides an information, advice, and support network to enable babies who would often be abandoned to remain in the care of a close relative. As explained below in the financial review, Forever Angels UK Ltd provided grants which met nearly 60% of the running costs of Forever Angels Tanzania involvement in these projects. A small amount of support came from within Tanzania, with the remainder from Forever Projects in Australia and Forever Angels USA. Whilst all part of the Forever Angels 'family' with similar objectives, these are all independent organisations. The biggest single item of expenditure in Tanzania continued to be the employment of local staff at 36% of total costs. Forever Angels Tanzania pays its staff fair and, by local standards, generous salaries. As a consequence, we have a loyal and hard-working group of care and support staff, all Tanzanian nationals, dedicated to the welfare of the babies at the Baby Home and the Maisha matters projects. The well-trained FA Tanzanian managers continually demonstrate their professionalism and competence in keeping everything going well in Tanzania, with the lightest of touches of support from the UK.

Since the Baby Home was established in 2005, some 444 babies have entered the Home. The fact that only 21 entered in the last year reflects the success of the Maisha Matters approach where 349 babies received support and remained in the care of their families. In addition, support was given to help set up 55 small businesses which themselves had 345 beneficiaries. Malaria prevention continues to be a key focus and 75 nets were given out last year. Maisha Matters work now takes one quarter of the Tanzanian budget.

These are only a sample of the achievements of the Forever Angels family. A much fuller picture providing considerably more details of the successes and achievements can be obtained from the Report, Covid Response and Strategic Plan which is available on the Forever Angels website: www.foreverangels.org

Financial Review

INCOME: The 2021/22 financial year saw the continuing impact of the global Covid 19 pandemic on funding. FAUK's income was very similar to the previous year at £247K. However, it should also be noted that, as in 2020/21, the mechanism by which Forever Projects (Australia) met their original pledge to fund the salary of the Maisha Matters Project Director, who is formally employed by FAUK Ltd, is met by a direct payment to Forever Angels Tanzania for this salary on a 'quid pro quo' basis. So, the income does not appear in the FAUK books, but the cost does.

As ever, we must thank our loyal cohort of regular donors who contributed one third of FAUK's income. A further 5% came from those individual donors who took advantage of the UK Government's Gift Aid Scheme. Another 20% of our income came from trust funds, with the remainder being some very generous one-off donations from a variety of sources.

The Forever Angels family remains extremely grateful to all its supporters, whether they be large or small, and without whom none of our work helping disadvantaged babies and families in Tanzania could be continued.

FOREVER ANGELS UK LIMITED

(A company limited by guarantee and a registered charity)

EXPENDITURE: In the June 2021 to May 2022 financial year, Forever Angels UK provided grants to the Forever Angels Baby Home and its Maisha Matters affiliates totalling £187,000 a 5% reduction from the previous year. This contributed just under 60% of the year's running costs of Forever Angels Tanzania. A further 24% came from our Forever Projects friends in Australia, 8% from Forever Angels USA, a further 8% from trust funds, and a further 4% raised locally. The various proportions of FAUK's expenditure in 2021/22 were 70% being spent on grants to the Baby Home/Maisha Matters, 27% on its UK based staff, and the remainder being spent on administration and miscellaneous items. FAUK Ltd, which is both a registered charity and company limited by guarantee, currently employs two staff on a full-time basis, these being the Project Director and Founder, and its Maisha Matters Project Director. All its other functions in the UK are carried out by members of the Trustee Board on an entirely voluntary and unpaid basis.

FAUK expenditure in 2021/22 exceeded our income by £16K. This additional expenditure was, as in 2020/21, drawn from our current account balance. FAUK's invested reserves remain at just over £150K and are still within our policy of carrying at least six month's expenditure in reserve. Inevitably, the end year current account balance was reduced, from an opening balance £34K to a closing balance of £15K.

FUTURE PLANS: We entered the 2021/22 FY with the Covid 19 pandemic beginning to become a 'normal' feature of daily lives across the World. There has been, as was predicted a year ago, a negative financial impact from this over the past year and, despite some recent optimism that the worst is behind us, there is still a considerable need for caution. As explained above, FAUK is still comfortably maintaining its reserves policy of having six month's expenditure available, although consecutive years of losses have significantly reduced our end year current account balance. Our generous Forever Projects friends in Australia continue to be an extremely valuable source of funds to the Tanzanian projects, but they face similar uncertainties.

One of FAUK's many strengths has been its diversity of income sources – generous loyal regular donors, multi-year support from trust funds, corporate sponsors, and many spontaneous one-off donations, often of a considerable size. However, fundraising continues to be the heart of the Trustee Board's concerns, recognising that continuing income reduction is likely to remain a reality. As in the previous year, there is still too much uncertainty to arrange a major fundraising event such as a dinner and charity auction, but we also recognise that we needed to maintain and support our loyal donor base. However, we cannot, nor should not, continually call upon the same people to provide us with additional financial support. We continue to try and spread the Forever Angels' message to a wider audience, and to keep under continual review our volunteer policy. Volunteers have in the past provided both a valuable additional resource to the Baby Home and created a new set of contacts with accompanying fund-raising opportunities for Forever Angels UK Ltd. Inevitably, Covid restrictions have stopped all volunteer activity, but it is our intention to resume a limited volunteer programme as soon as it becomes safe to do so, but again this is very unlikely until late in 2023. Finally, we recognise that digital fundraising is having a major impact on the Third Sector. We continue to have some limited success in this area through the DonorSee platform but are still looking to increase our digital fundraising knowledge and improve our income whilst, at the same time, not becoming a 'victim' of some of the potential pitfalls of increasing our Social Media exposure.

Recognising the concerns about future income streams, we still have 'on hold' any expansion of the

FOREVER ANGELS UK LIMITED

(A company limited by guarantee and a registered charity)

Tanzanian Maisha Matters projects. It is vital that we don't overextend ourselves with unsustainable promises or expectations. In this regard, we will be reviewing our full cost base and, in particular, the justification for the continued employment of our Maisha Matters Project Director. This role allowed for the successful production of all the documentation and subsequent implementation of all the Maisha Matters 'Social Franchise' model, but that work is now largely complete.

2022/23 will also see a change to the organisation of the Baby Home from an 'orphanage' type model to a 'family homes' type model. This will be an important step in putting Forever Angels in line with best practice for infant care, but we anticipate that net cost changes over time of this important change will be minimal.

Directors and Trustees

The trustees who served during the year are as stated below:

Diane Mitchell (Chair)
Valerie Lithgow (Secretary)
Peter David Mitchell (Treasurer)
Elizabeth Geraldine Ann Cassidy
Kirstin Rebecca Datta
Jacqueline Madden
Karen Retford (resigned 20/02/22)

Auditors

The Company is exempt from audit under the Companies Act 2006 and Charities Act 2011.

The annual report and accounts have been prepared in accordance with the requirements of Statement of Recommended Practice for Charities (Charities SORP) and the Companies Act 2006 as applicable for a small charitable company.

By order of the board

Peter Mitchell **Trustee/Director**



Date: 18th January 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations. Company and charity law requires the Trustees to prepare accounts for each financial year. Under that law, the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The accounts are required by law to give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing these accounts the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and

-
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FOREVER ANGELS UK LIMITED

(A company limited by guarantee and a registered charity))

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st May 2022 (£)**

	NOTE	UNRESTRICTED FUNDS 2022	RESTRICTED FUNDS 2022	TOTAL FUNDS 2022	UNRESTRICTED FUNDS 2021	RESTRICTED FUNDS 2021	TOTAL FUNDS 2021
INCOME	1						
Donations	2	208,545		208,545	159,011		159,011
Grants	3	11,286	26,174	37,460	7,827	76,967	84,794
Income from Charitable Activities	4	1,251		1,251	2,486		2,486
Investments	5	191		191	680		680
TOTAL INCOME		221,273	26,174	247,447	170,004	76,967	246,971
EXPENDITURE							
Raising funds	6	36,169		36,169	33,364		33,364
Charitable Activities	7	205,619	18,731	224,350	155,478	76,967	232,445
Agency fees		2,973		2,973	2,550		2,550
TOTAL EXPENDITURE		244,761	18,731	263,492	191,392	76,967	268,359
NET INCOME/ (EXPENDITURE) FOR THE YEAR		(23,488)	7,443	(16,045)	(21,388)		(21,388)
Transfer between funds							
NET MOVEMENT IN FUNDS		(23,488)	7,443	(16,045)	(21,388)		(21,388)
TOTAL FUNDS BROUGHT FORWARD		188,030		188,030	209,418		209,418
TOTAL FUNDS CARRIED FORWARD		164,542	7,443	171,985	188,030		188,030


FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

BALANCE SHEET AT 31st MAY 2022

	2022	2021
	£	(restated)
		£
Fixed Assets		
<hr/>		
Current Assets		
Cash at bank and in hand (Note 8)	169,208	187,741
Debtors: amounts due to be received within one year (Note 9)	4,812	2,838
Total Current Assets	<u>174,020</u>	<u>190,579</u>
Creditors: amounts falling due within one year (Note 10)	(2035)	(2,549)
<hr/>		
Net Current Assets	171,985	188,030
Total Net Assets	<u>171,985</u>	<u>188,030</u>
<hr/>		
Charitable Funds (note11)		
Restricted Funds	7,443	-
Unrestricted Funds	164,542	188,030
Total Funds	<u>171,985</u>	<u>188,030</u>

For the financial year-ended 31st May 2022, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476 B (2). The Company was also entitled to exemption from audit under section 144 (1) of the Charities Act 2011 and no notice has been deposited under section 146 (1). The Directors, however, acknowledge their responsibilities for ensuring that the Company keeps accounting records which comply with section 386 of the Companies Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the year-end and of its surplus/deficit for the financial year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the Company. The accounts have been independently examined in accordance with Charity Commission requirements. The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies' subject to the small companies' regime.

These accounts were approved by the Trustees on 18th January 2023 and were signed on its behalf by:


.....Peter Mitchell Director, dated 18th January 2023

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2022

- I. Accounting Policies**
- II. Accounting convention.**
The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have also been prepared in accordance with the Statement of Recommended Practice: 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) as applicable to small charities, the Companies Act 2006 and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.
- III. Fund accounting**
Unrestricted funds are available for use at the discretion of the trustees and in furtherance of the general objectives of the charity. *Restricted funds* are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. *Designated funds* (if any) are unrestricted funds earmarked for particular purposes.
- IV. Income**
All income, grants and donations are included in the statement of financial activities when the charity is entitled to and is more likely than not to receive the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income: Voluntary income is received by way of grants, donations and gifts. Incoming resources from charitable trading activity are accounted for when earned.
- V. Expenditure including grants payable**
Expenditure is recognised on an accruals basis as a liability is incurred. Liabilities are recognised when there is a legal and constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable accuracy. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
- VI. Prior period adjustment**
The Statement of Financial Activities and Balance sheet for 2021 have been restated from those reported in the 2021 Financial Statement to include the accrual of Gift Aid income receivable at the balance sheet date but not received until the year ended 31st May 2022. This change in accounting policy results in an increase in donations income and the reported results for the year ended 31st May 2021 of £2,838 and an increase in debtors, net current assets, net assets and unrestricted funds as previously reported at 31st May 2021 of £2,838.

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2022**

2. Donations 2022 2021 (restated)

Donations comprise:	Donations	£194,806	£ 142,432
	Gift Aid (net)	<u>£13,739</u>	<u>£ 15,579</u>
	Total	<u>£ 208,545</u>	<u>£159,011</u>

3. Grant Income

Grants from charitable trusts and foundations totalled £37,460 (2021: £84794), of which £26,174(2021: £76,967) were restricted.

4 Charitable Activities Income

Principally income from Goods Sold

5. Investments

Comprises interest received from two instant access savings accounts used to hold the charity's reserves. The charity holds no other investments.

6. Raising funds

The charity has two full time employees who are paid equally. One full time equivalent is employed on Charitable Activities; the other full time equivalent is employed on Fundraising. The full cost of their employment (including pension contributions to NEST) was £66,299. (2021: £63,867) These costs, together with miscellaneous costs incurred and travel expenses of £6039 (2021: £2579) are shared equally between the two activities.

7. Charitable Activities Expenditure

Comprises, primarily grants to Forever Angels Tanzania (an NGO registered with the Tanzanian Government) of £187,000, (2021: £198,000). Of the restricted income received (see Note 3), £7,443 will be incorporated into grants made to FATz in 2023. Grants are made on a case by case, 'needs' basis. The needs are discussed and agreed for each case by the Trustees. No forward commitments for grants are made and therefore no provisions have been made for subsequent or future years' grants to FATZ.

One full time employee equivalent, at a salary cost and travel expenses cost of £36,169 (2021: £34,445), is employed on charitable activities (see Note 6 above).

All trustees perform their duties on an entirely voluntary basis. No trustee received any remuneration or expenses during the financial year.

8. Cash at bank and in hand

	2022	2021
	£	£
Current account end year balance and petty cash	15,679	34,403
Instant access interest bearing savings accounts	<u>153,529</u>	<u>153,338</u>
	169,208	187,741

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2022**

9	Debtors: amounts due to be received within one year	2022	2021 Restated
		£	£
	Trade debtors	-	-
	Gift Aid claimed and owed (2021 accounts restated to include this)	4,812	2838
		<u>4,812</u>	<u>2838</u>

10	Creditors: amounts falling due within one year	2022	2021
		£	£
	Trade Creditors	-	-
	Taxation and social security Accruals and deferred income	2,035	2,549
		-	-
	Total	<u>2,035</u>	<u>2,549</u>

11	Analysis of Charitable Funds	1 June 2021	Income	Expenditure	Transfers	31 May 2022
		£	£	£	£	£
		Restated				
	Restricted Funds	-	26,175	18,731	-	7,443
	Unrestricted Funds	188,030	221,273	244,761	-	164,542
	Total Funds	<u>188,030</u>	<u>247,447</u>	<u>263,492</u>	<u>-</u>	<u>171,985</u>

Unrestricted funds represent the funds of the charity that have not been designated for particular charitable purposes.

Restricted funds represent the balance of restricted funds for specific purposes.

12 Analysis of net assets between funds

	Fixed Assets	Net Current Assets	Net Assets
	£	£	£
Restricted Funds	-	7,443	7,443
Unrestricted Funds	-	164,542	164,542
Total	<u>-</u>	<u>171,985</u>	<u>171,985</u>

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2022**

12 Limited by guarantee

The company is a private company limited by guarantee and consequently does not have share capital. Each member has undertaken to contribute an amount not exceeding £10 towards the assets of the company in the event of the company being wound up.

FOREVER ANGELS UK LIMITED

(A company limited by guarantee and a registered charity)

Independent examiner's report to the trustees of Forever Angels UK Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 2022 which are set out on pages 8 to 13.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 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 opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

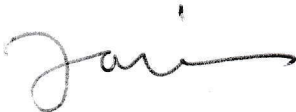
Independent examiner's statement

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:

1. the accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:



Name: Roger M Davies BA, FCA, D.Ch. Chartered Accountant

Address: 14 Willow Hayes, Ashton Hayes, Chester CH3 8BT

Date: 30th January 2023

FOREVER ANGELS UK LTD

England & Wales - Charity number 1111873

Accounts

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MAY 2021

Company Number 5449185
Charity Number 1111873

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

INDEX TO ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st MAY 2021

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FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

COMPANY INFORMATION

Directors and Trustees

Diane Mitchell (Chair)
Valerie Lithgow (Secretary)
Peter David Mitchell (Treasurer)
Elizabeth Geraldine Ann Cassidy
Kirstin Rebecca Datta
Jacqueline Madden
Karen Retford (resigned 20/02/22)

Company number 5449185

Charity number 1111873

Date of incorporation 11 May 2005

Registered office 107 Weston Lane
Basford
Crewe
CW2 5NJ

Bankers The Co-operative Bank plc
PO Box 101
1 Balloon Street
Manchester M60 4EP

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MAY 2021

The Trustees present their report and the accounts for the year ended 31st May 2021.

Incorporation

The Company was incorporated, on 11th May 2005 and became a registered charity on 31st October 2005. The Trustees are also the Directors of the charitable company for the purposes of Company Law.

Objectives and Activities

The principal activity of the Charity is to fundraise for, and support, the activities of Forever Angels Tanzania which are to relieve poverty, sickness and distress, the advancement of education and the preservation and protection of good health amongst orphaned, abandoned and unwanted children and their families in Tanzania, in particular by the provision, maintenance and support of a home, and by outreach work in the local communities.

Structure, Governance and Management of the Charity

The Charity has a Trustee Board who normally meet eight times a year, comprising a Chair, a Secretary, a Treasurer and, for the financial year ending 31st May, four other trustees. The Charity has two employees, the Project Director and Founder, and the Maisha Matters Project Director who both also normally attend Trustee Board meetings and provide progress reports to these meetings on UK activities and the work of the Forever Angels Tanzania baby home and the Maisha Matters projects. At each Trustee Meeting, the Trustees normally review the financial status of the Charity, particularly income, expenditure and reserves, fundraising issues together with anything of significance that might impact upon the progress or success of the charity. The Charity's employees are also responsible for all fundraising grant applications.

The detailed financial records are maintained by the Secretary and reviewed by the Treasurer who is also responsible for the formal submissions to Companies House and the Charity Commission.

The financial status of the Forever Angels Tanzania NGO, which the Charity supports are monitored by the Project Director and Founder and requests made to the Trustees for grants to be made to Forever Angels Tanzania, on a case by case basis.

The Charity's governing document and policies are reviewed on a periodic basis.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the strategy for the year.

Achievements and performance

Forever Angels Tanzania operates the Baby Home and runs the Maisha Matters projects in Mwanza. It also supports 'Maisha Matters' projects at three other sites in Tanzania (Geita, Arusha and Tanga) through a Social Franchise model. Maisha Matters provides an information, advice and support network to enable babies who would often be abandoned to remain in the care of a close relative. As explained below in the financial review, Forever Angels UK Ltd provided grants which met just over half the running costs of these projects. A small amount of support came from within Tanzania with the remainder from Forever Projects in Australia and Forever Angels USA. Whilst all part of the Forever Angels 'family' with similar objectives, these are all independent organisations. The biggest single item of expenditure in Tanzania continued to be the employment of local staff at 48%. Forever Angels Tanzania pays its staff fair and, by local standards, generous salaries. As a consequence, we have a loyal and hard-working group of care and support staff, all Tanzanian nationals, dedicated to the welfare of the babies at the Baby Home and the Maisha matters projects. The well trained FA Tanzania managers continually demonstrate their professionalism and competence in keeping everything going well in Tanzania, with the lightest of touches of support from the UK.

Since the Baby Home was established in 2005, some 406 babies have entered the Home. The fact that at only 19 entered in the last year reflects the success of the Maisha Matters approach where 311 babies received support and remained in the care of their families. In addition, support was given to help set up 57 small businesses which themselves had 287 beneficiaries. Malaria prevention continues to be a key focus and 96 nets were given out last year. These are only a sample of the achievements of the Forever Angels family. A much fuller picture providing considerably more details of the successes and achievements can be obtained from the Report, Covid Response and Strategic Plan which is available on the Forever Angels website: www.foreverangels.org

Financial Review

INCOME: The 2020/21 financial year saw the impact of the global Covid 19 pandemic on funding. FAUK's income fell by 27% from the previous year to £244,000. However, it should also be noted that one third of this reduction was a reflection of a change to the mechanism by which Forever Projects (Australia) met their original pledge to fund the salary of the Maisha Matters Project Director who is formally employed by FAUK Ltd. In 2019/20 a payment had been made directly to FAUK for this salary. However, in 2020/21 payments were made for this salary directly to Forever Angels Tanzania on a 'quid pro quo' basis. So, the income does not appear in the FAUK books, but the cost does.

As ever, we must thank our loyal cohort of regular donors who contributed almost one third of FAUK's income. A further 5% came from those individual donors who took advantage of the UK Government's Gift Aid Scheme. Another third of our income came from trust funds, with the remainder being one off donations from a variety of sources.

The Forever Angels family remains extremely grateful to all its supporters, whether they be large or small, and without whom none of our work helping disadvantaged babies and families in Tanzania could be continued.

EXPENDITURE: In the June 2020 to May 2021 financial year, Forever Angels UK provided grants to the Forever Angels Baby Home and its Maisha Matters affiliates totalling £198,000, a reduction from the previous year. This contributed just over half of the year's running costs of Forever Angels Tanzania. A further 18% came from our Forever Projects friends in Australia, 6% from Forever Angels USA and a further 14% from trust funds. The various proportions of FAUK's expenditure in 2020/21 were similar to the previous year, with 75 % being spent on grants to the Baby Home/Maisha Matters,

18% on its UK based staff and 7% being spent on administration and miscellaneous items. FAUK Ltd, which is both a registered charity and company limited by guarantee employs two staff on a full time basis, these being the Project Director and Founder, and its Maisha Matters Project Director. All its other functions in the UK are carried out by members of the Trustee Board on an entirely voluntary and unpaid basis.

FAUK expenditure in 2020/21 exceeded our income by £24K. This additional expenditure was drawn from our current account balance. FAUK's invested reserves remain at just over £150K and are still within our policy of carrying at least six month's expenditure in reserve. Inevitably, the end year current account balance was reduced, from an opening balance of £59K to a closing balance of £34k.

FUTURE PLANS: We entered the 2021/22 FY with the Covid 19 pandemic still very much a feature of daily lives across the World. There has, as was predicted a year ago, been a negative financial impact from this over the past year and, despite some recent optimism that the worst is behind us, there is still a considerable need for caution. As explained above, FAUK is still comfortably maintaining its reserves policy of having six month's expenditure available to call upon if necessary but we are now contemplating the reality of possibly having to draw from these reserves in the coming year. Our generous Forever Projects friends in Australia continue to be an extremely valuable source of funds to the Tanzanian projects but they face similar uncertainties.

One of FAUK's many strengths has been its diversity of income sources – generous loyal regular donors, multi-year support from trust funds, corporate sponsors and many spontaneous one – off donations, often of a considerable size. However, fundraising continues to be the heart of the Trustee Board's focus and at the end of 2021, with continuing income reduction being a potential reality, the Board carried out a thorough review of its fundraising strategy. We believe that there is still too much uncertainty to arrange a major fundraising event such as a dinner and charity auction, but we also recognise that we needed to maintain and support our loyal donor base. We cannot, nor should not, continually call upon the same people to provide us with additional financial support. Actions are being taken to spread the Forever Angels message to a wider audience both through additional presentations and to keep under continual review our volunteer policy. Volunteers have in the past provided both a valuable additional resource to the Baby Home and created a new set of contacts with accompanying fund-raising opportunities for Forever Angels UK Ltd. Inevitably, Covid restrictions have stopped all volunteer activity, but it is our intention to resume a limited volunteer programme as soon as it becomes safe to do so. Finally, we recognise that digital fundraising is having a major impact on the Third Sector. We have had some limited success in this area through the DonorSee platform but are looking to increase our digital fundraising knowledge and improve our income whilst, at the same time, not becoming a 'victim' of some of the potential pitfalls of increasing our Social Media exposure.

Recognising the concerns about future income streams we have reluctantly decided to continue to put on hold any expansion of the Tanzanian Maisha Matters projects. It is vital that we don't overextend ourselves with unsustainable promises or expectations.

In conclusion, if 2022 proves to be the year that we learned 'to live with Covid' we should be in a good position at the end of the year to have reduced some of the financial uncertainties and be able to face the future with the knowledge that the maintenance and expansion of our diverse income streams will have borne fruit.

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

TRUSTEES' REPORT FOR THE YEAR ENDED 31st MAY 2021

Directors and Trustees

The trustees who served during the year are as stated below:

Diane Mitchell (Chair)
Valerie Lithgow (Secretary)
Peter David Mitchell (Treasurer)
Elizabeth Geraldine Ann Cassidy
Kirstin Rebecca Datta
Jacqueline Madden
Karen Retford (Resigned 20/02/2022)

Auditors

The Company is exempt from audit under the Companies Act 2006 and Charities Act 2011.

The annual report and accounts have been prepared in accordance with the requirements of Statement of Recommended Practice for Charities (Charities SORP) and the Companies Act 2006 as applicable for a small charitable company.

By order of the board

Trustee/Director

Date: 27th February 2022



PETER DAVID MITCHELL

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations. Company and charity law requires the Trustees to prepare accounts for each financial year. Under that law, the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The accounts are required by law to give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing these accounts the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MAY 2021**

	NOTE	UNRESTRICTED FUNDS 2021 £	RESTRICTED FUNDS 2021 £	TOTAL FUNDS 2021 £	UNRESTRICTED FUNDS 2020 £	RESTRICTED FUNDS 2020 £	TOTAL FUNDS 2020 £
INCOME							
DONATIONS	(2)	156,173	-	156,173	237,563	-	237,563
GRANTS	(3)	7,827	76,967	84,794	17,356	77,169	94,525
INCOME FROM CHARITABLE ACTIVITIES	(4)	2,486	-	2,486	961	-	961
INVESTMENTS	(5)	680	-	680	549	-	549
TOTAL INCOME		167,166	76,967	244,133	256,429	77,169	333,598
EXPENDITURE							
RAISING FUNDS	(6)	33,364	-	33,364	32,414	-	32,414
CHARITABLE ACTIVITIES	(7)	155,478	76,967	232,445	175,053	77,169	252,222
AGENCY FEES		2,550	-	2,550	2,211	-	2,211
TOTAL EXPENDITURE		191,392	76,967	268,359	209,678	77,169	286,847
NET INCOME/ (EXPENDITURE) FOR THE YEAR		(24,226)	-	(24,226)	46,751	-	46,751
Transfer between Funds		-	-	-	-	-	-
NET MOVEMENT IN FUNDS		(24,226)	-	(24,226)	46,751	-	46,751
TOTAL FUNDS BROUGHT FORWARD		209418	-	209418	162667	-	162667
TOTAL FUNDS CARRIED FORWARD		185192	-	185192	209418	-	209418


FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

BALANCE SHEET AT 31st MAY 2021

	2021 £	2020 £
Fixed Assets	-	-
Current Assets		
Cash at bank and in hand (Note 8)	187,741	211,983
Total Current Assets	<u>187,741</u>	<u>211,983</u>
Creditors: amounts falling due within one year (Note 9)	<u>2,549</u>	<u>2,565</u>
Net Current Assets	185,192	209,418
Total Net Assets	<u>185,192</u>	<u>209,418</u>
Charitable Funds (note10)		
Restricted Funds	-	-
Unrestricted Funds	185,192	209,418
Total Funds	<u>185,192</u>	<u>209,418</u>

For the financial year-ended 31st May 2021, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476 B (2). The Company was also entitled to exemption from audit under section 144 (1) of the Charities Act 2011 and no notice has been deposited under section 146 (1). The Directors, however, acknowledge their responsibilities for ensuring that the Company keeps accounting records which comply with section 386 of the Companies Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the year-end and of its surplus/deficit for the financial year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the Company. The accounts have been independently examined in accordance with Charity Commission requirements. The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies' subject to the small companies' regime.

These accounts were approved by the Trustees on 20th February 2022 and were signed on its behalf by:


..... director dated 27th February 2022
PETER DAVID MITCHELL

FOREVER ANGELS UK LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2021

1. Accounting Policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have also been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 as applicable to small charities, the Companies Act 2006 and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees and in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Designated funds (if any) are unrestricted funds earmarked for particular purposes.

1.3 Income

All income, grants and donations are included in the statement of financial activities when the charity is entitled to, and is more likely than not to receive the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income:

- Voluntary income is received by way of grants, donations and gifts.
- Incoming resources from charitable trading activity are accounted for when earned.

1.4 Expenditure including grants payable

Expenditure is recognised on an accruals basis as a liability is incurred. Liabilities are recognised when there is a legal and constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable accuracy.

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

FOREVER ANGELS UK LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2021**

2. Donations		2021	2020
Donations comprise:	Donations	143,432	228,819
	Gift Aid claimed	<u>12,741</u>	<u>8,744</u>
	Total	<u>156,173</u>	<u>237,563</u>

3. Grant Income

Grants from charitable trusts and foundations totalled £84,794 (2020 £94,525), of which £76,967 (2020: 77,169) were restricted.

4 Charitable Activities Income

Principally income from Goods Sold

5. Investments

Comprises interest received from two instant access savings accounts used to hold the charity's reserves. The charity holds no other investments.

6. Raising funds

The charity has two full time employees who are paid equally. One full time equivalent is employed on Charitable Activities; the other full time equivalent is employed on Fundraising. The full cost of their employment (including pension contributions to NEST) was £63,867. (2020 £62,471) These costs, together with miscellaneous costs incurred of £2579 (2020 £1799) are shared equally between the two activities.

7. Charitable Activities Expenditure

Comprises, primarily grants to Forever Angels Tanzania (an NGO registered with the Tanzanian Government) of £198,000, (2020: £218,173). All restricted income received (see Note 3.) was transferred to FATZ during the financial year. Grants are made on a case by case, 'needs' basis. The needs are discussed and agreed for each case by the Trustees. No forward commitments for grants are made and therefore no provisions have been made for subsequent or future years' grants to FATZ.

One full time employee equivalent, at a salary cost and travel expenses cost of £34,445 (2020: £34,049), is employed on charitable activities (see Note 6 above).

All trustees perform their duties on an entirely voluntary basis. No trustee received any remuneration or expenses during the financial year.

8. Cash at bank and in hand

	2021	2020
	£	£
Current account end year balance and petty cash	34,403	59,325
Instant access interest bearing savings accounts	<u>153,338</u>	<u>152,658</u>
	<u>187,741</u>	<u>211,983</u>

FOREVER ANGELS UK LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2021**

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade Creditors	-	-
Taxation and social security Accruals and deferred income	2,549	2,565
	-	-
Total	2,549	2,565

10 Analysis of Charitable Funds

	1 June 2020 £	Income £	Expenditure £	Transfer s £	31 May 2021 £
Restricted Funds	-	76,967	76,967	-	-
Unrestricted Funds	209,418	167,166	191,392	-	185,192
Total Funds	209,418	244,133	268,359	-	185,192

Unrestricted funds represent the funds of the charity that have not been designated for particular charitable purposes.

Restricted funds represent the balance of restricted funds for specific purposes.

11 Analysis of net assets between funds

	Fixed Assets £	Net Current Assets £	Net Assets £
Unrestricted Funds	-	185,192	185,192
Restricted Funds	-	-	-
Total	-	185,192	185,192

12 Limited by guarantee

The company is a private company limited by guarantee and consequently does not have share capital. Each member has undertaken to contribute an amount not exceeding £10 towards the assets of the company in the event of the company being wound up.

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

Independent examiner's report to the trustees of Forever Angels UK Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 2021 which are set out on pages 7 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 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 opinion as to whether the accounts present a 'true and fair view' 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:

1. the accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:



Name: Roger M Davies BA, FCA, D.Cha. Chartered Accountant

Address: 14 Willow Hayes, Ashton Hayes, Chester CH3 8BT

Date: 28th February 2022