
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
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FOR THE YEAR ENDED 31st MAY 2023

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FOREVER ANGELS UK LIMITED
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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
1 Balloon Street
Manchester M60 4EP

FOREVER ANGELS UK LIMITED
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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.

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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

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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.

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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.

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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>


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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	<u>189,718</u>	<u>174,020</u>
Creditors: amounts falling due within one year (Note 10)	(1,054)	(2,035)
Net Current Assets	188,664	171,985
Total Net Assets	<u>188,664</u>	<u>171,985</u>
Charitable Funds (note 11)		
Restricted Funds	4,500	7,443
Unrestricted Funds	184,164	164,542
Total Funds	<u>188,664</u>	<u>171,985</u>

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

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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.

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**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

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

9 Debtors: amounts due to be received within one year

	2023	2022
	£	£
Trade debtors	-	-
Gift Aid claimed and owed	4,764	4,812
	<u>4,764</u>	<u>4,812</u>

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	-	-
Taxation and social security	1,054	2,035
Accruals and deferred income	-	-
Total	<u>1,054</u>	<u>2,035</u>

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>

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**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.

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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

