
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

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FOR THE YEAR ENDED 31st MAY 2024

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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)
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
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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.

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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' 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.

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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

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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.

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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	- appointed 4 th 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.

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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	2	169624		169624	223717		223717
Grants	3	47391	23721	71112	9961	78678	88639
Income from Charitable Activities	4	852		852	641		641
Investments	5	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	6	18749		18749	33301		33301
Charitable Activities	7	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>

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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	<u>197,739</u>	<u>189,718</u>
Creditors: amounts falling due within one year (Note 10)	(504)	(1,054)
Net Current Assets	197,235	188,664
Total Net Assets	<u><u>197,235</u></u>	<u><u>188,664</u></u>
Charitable Funds (note 11)		
Restricted Funds	2001	4,500
Unrestricted Funds	195,234	184,164
Total Funds	<u><u>197,235</u></u>	<u><u>188,664</u></u>

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

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**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.

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**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.

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**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
£	£
-	-
2,851	4,764
<u>2,851</u>	<u>4,764</u>

Trade debtors

Gift Aid claimed and owed

10 Creditors: amounts falling due within one year

2024	2023
£	£
-	-
504	1,054
-	-
<u>504</u>	<u>1,054</u>

Trade Creditors

Taxation and social security

Accruals and deferred income

Total

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.

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**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.

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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 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