

A photograph of a young child with dark skin and short hair, smiling broadly at the camera. The child is wearing a light-colored t-shirt with a graphic that says 'FOREST & LAKE' and 'THE TIMBERLAND'. They are holding a piece of cake with white frosting and fruit. In the background, another child is visible, wearing a striped shirt and a blue headband. The text 'FOREVER ANGELS' is visible on a shirt in the background.

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

**Annual Report and Accounts**  
**For the year ended 31<sup>st</sup> May 2025**

Company Number 5419185

Charity Number 1111223



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**FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> 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** 11<sup>TH</sup> MAY 2005

**REGISTERED OFFICE**

*107 Weston Lane  
Basford  
Crewe CW2 5NJ*

**BANKERS**

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

Forever Angels UK Ltd  
(A company limited by guarantee and registered charity)

**The Trustees present their report and the accounts for the year ended 31<sup>st</sup> May 2025**

**INCORPORATION**

The Company was incorporated on 11<sup>th</sup> May 2005 and became a registered charity on 31<sup>st</sup> 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

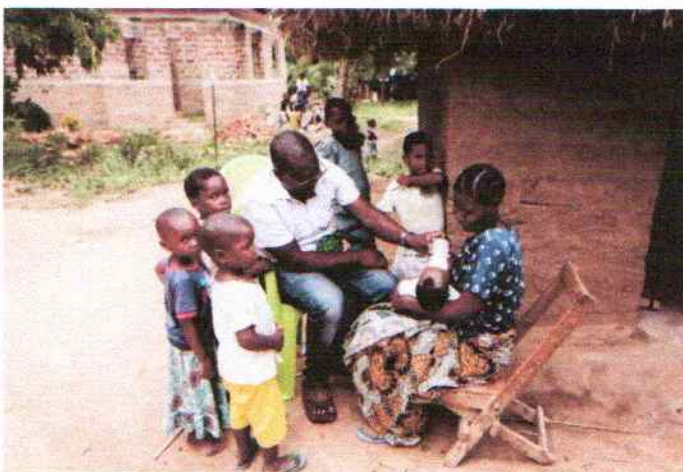


supports Maisha Matters projects at three other sites in Tanzania (Geita, Arusha and Dar es Salaam.) These organisations all agreed to a Social Franchise model developed by FAUK, which required them to follow the same high standards as were established at Mwanza.

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.





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](http://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
		£	£	£	£	£	£
<b>INCOME</b>							
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
<b>TOTAL INCOME</b>		<b><u>207,358</u></b>	<b><u>54,958</u></b>	<b><u>262,316</u></b>	<b><u>224,024</u></b>	<b><u>23,721</u></b>	<b><u>247,745</u></b>
<b>EXPENDITURE</b>							
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
<b>TOTAL EXPENDITURE</b>		<b><u>234,296</u></b>	<b><u>24,775</u></b>	<b><u>259,071</u></b>	<b><u>212,954</u></b>	<b><u>26,220</u></b>	<b><u>239,174</u></b>
<b>NET INCOME/ (EXPENDITURE) FOR THE YEAR</b>		<b>-26,938</b>	<b>30,183</b>	<b>3,245</b>	<b>11,070</b>	<b>-2,499</b>	<b>8,571</b>
Transfer between funds		-5,000	5,000	0			
<b>NET MOVEMENT IN FUNDS</b>		<b><u>-31,938</u></b>	<b><u>35,183</u></b>	<b><u>3,245</u></b>	<b><u>11,070</u></b>	<b><u>-2,499</u></b>	<b><u>8,571</u></b>
TOTAL FUNDS BROUGHT FORWARD		195,234	2,001	197,235	184,164	4,500	188,664
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>163,296</u></b>	<b><u>37,184</u></b>	<b><u>200,480</u></b>	<b><u>195,234</u></b>	<b><u>2,001</u></b>	<b><u>197,235</u></b>

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**BALANCE SHEET AS AT 31<sup>ST</sup> MAY 2025**

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

For the Financial year ended 31<sup>st</sup> 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 31<sup>ST</sup> 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>
	<b>Total</b>	<b>£182,697</b>	<b>£169,624</b>

**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>
<b>Total</b>	<b>£235,880</b>	<b>£216,479</b>

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>
	<b>£197,289</b>	<b>£194,888</b>

**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>
	<b>£3,695</b>	<b>£2,851</b>

**Note 11.**

**Creditors: amounts falling due within one year**

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

**Note: 12.**

**Analysis of Charitable Funds**

	1 <sup>st</sup> June 2024	Income	Expenditure	Transfers	31 <sup>st</sup> 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>
<b>Total funds</b>	<b>£197,235</b>	<b>£262,316</b>	<b>£259,071</b>	<b>£0</b>	<b>£200,480</b>

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**

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

**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 31<sup>st</sup> 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