

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023
FOR
WINGS OF HEALING

PGA Accountancy & Taxation Services
Hollington House
Flitton Hill
Maulden
Bedfordshire
MK452BE

WINGS OF HEALING

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FOR THE YEAR ENDED 30 NOVEMBER 2023

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WINGS OF HEALING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 30 November 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The relief of poverty and provision of medical services in African countries. Provide medical care and aid to African countries- support health workers, education and development. Provide medical equipment and other equipment to achieve targets.

Significant activities

1. Carrying out surgical campaigns in Ethiopia to treat women with pelvic organ prolapse with surgical treatment delivered at no cost.
2. Providing surgical and medical equipment, materials and medicine to hospitals in Ethiopia.
3. Training of doctors and nurses to continue supporting and treating women with Pelvic Organ Prolapse.
4. Providing clean spring water facilities through various Spring water projects.
5. Carrying out cervical screening in Ethiopia and training of nurses to carry out cervical screening.
6. Sponsoring orphans, in calibration with Mary Joy, and placing orphans with families.

Public benefit

Performing major gynaecological surgical procedures, and also carrying out screening for cervical cancer in a number of Health Centres in Addis Ababa. Over five thousand high risk women were screened and all those positive for precancerous conditions were treated.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Together with WHO, Ethiopia we have continued with our objectives in providing care in rural areas and have provided medical treatment for poor patients in Ethiopia. We have also carried out and funded teaching and training of gynaecology residents to treat genital prolapse and to carry out cervical screening in Ethiopia. We have also achieved a partnership with Ethiopia Aid who have given grants to support the work we carry out to meet our main objectives.

The main activities of the charity in the year were:-

1. Carried out 2 surgical campaigns in Addis Ababa and Waliata in the south of Ethiopia, to treat women with pelvic organ prolapse. Surgical treatment was delivered at no cost.
2. Provided surgical and medical equipment and medicine to hospitals in Ethiopia.
3. Training of 6 doctors and nurse to continue supporting and treating women with Pelvic Organ Prolapse with over 500 surgeries being completed.
4. Provided clean spring water to 250 households in Dizza in the south of Ethiopia as well as two springs in the Dawuro zone for 1,200 households. This was through various Spring water projects.
5. Carried out cervical screening in partnership with Ethiopia Aid to 4,500 women being screened and 500 women treated across 7 intervention sites including health centres, in the community and a federal prison.
6. Carried out cervical screening to more than 500 women in Addis Ababa with 92 women having abnormal cervical findings and provided treatment to them.
7. Trained more than 50 nurses to carry out cervical screening.
8. In collaboration with Mary Joy, sponsored 100 orphans and placed them with families.
9. IDP support in the year for 7,960 displaced individuals in Tigray region addressing various health concerns.
10. We achieved a partnership with Ethiopia Aid who have given a number of donations throughout the year totalling £180,000.

FINANCIAL REVIEW

Financial position

The financial position of the charity is reported on pages 4 and 5 of the Financial Statements.

Reserves policy

Donations and reserves will be used to train African doctors in treating vaginal prolapse and screening for cervical cancers. They are both major problems in Africa that affects tens on thousands of women. Due to Wings of Healing not having any expensive maintenance costs in the UK the charity will not require more than £20,000 in reserves to meet its expenditure in the UK over the next two years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

WINGS OF HEALING

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1149827

Principal address

10 Linksway
Northwood
Middlesex
HA6 2XB

Trustees

O Louca (deceased 22.4.23)
Dr M Francis
Miss M Louca
J Louca
Dr I Neoman
Prof G Williams

Independent Examiner

George A Gendy, FCCA
PGA Accountancy & Taxation Services
Hollington House
Flitton Hill
Maulden
Bedfordshire
MK452BE

Approved by order of the board of trustees on 14 September 2024 and signed on its behalf by:



Dr M Francis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WINGS OF HEALING**

Independent examiner's report to the trustees of Wings of Healing

I report to the charity trustees on my examination of the accounts of Wings of Healing (the Trust) for the year ended 30 November 2023.

Responsibilities and basis of report

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

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

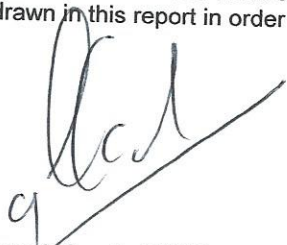
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



George A Gendy, FCCA
The Association of Chartered Certified Accountants

PGA Accountancy & Taxation Services
Hollington House
Flitton Hill
Maulden
Bedfordshire
MK452BE

14 September 2024

WINGS OF HEALING

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2023

	Notes	30.11.23 Unrestricted fund £	30.11.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		409,820	264,371
EXPENDITURE ON			
Charitable activities			
Providing free medical treatment in Ethiopia		3,521	14,650
Orphanage supplies in Ethiopia		-	2,624
Supporting the poor in Egypt		9,652	9,429
WOH Ethiopia			
		428,702	265,433
Other		150	188
Total		442,025	292,324
NET INCOME/(EXPENDITURE)		(32,205)	(27,953)
RECONCILIATION OF FUNDS			
Total funds brought forward		53,633	81,586
TOTAL FUNDS CARRIED FORWARD		21,428	53,633

WINGS OF HEALING

STATEMENT OF FINANCIAL POSITION
30 NOVEMBER 2023

	Notes	30.11.23 Unrestricted fund £	30.11.22 Total funds £
FIXED ASSETS			
Tangible assets	4	602	752
CURRENT ASSETS			
Debtors	5	10,769	-
Cash at bank		10,057	52,881
		20,826	52,881
NET CURRENT ASSETS		20,826	52,881
TOTAL ASSETS LESS CURRENT LIABILITIES		21,428	53,633
NET ASSETS		21,428	53,633
FUNDS			
Unrestricted funds	6	21,428	53,633
TOTAL FUNDS		21,428	53,633

The financial statements were approved by the Board of Trustees and authorised for issue on 14 September 2024 and were signed on its behalf by:



M Francis - Trustee

WINGS OF HEALING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND ENDOWMENTS FROM

Donations and legacies

Unrestricted
fund
£

264,371

EXPENDITURE ON

Charitable activities

Providing free medical treatment in Ethiopia

Orphanage supplies in Ethiopia

Supporting the poor in Egypt

WOH Ethiopia

14,650

2,624

9,429

265,433

WINGS OF HEALING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Other	188
Total	<u>292,324</u>
NET INCOME/(EXPENDITURE)	<u>(27,953)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	81,586
TOTAL FUNDS CARRIED FORWARD	<u><u>53,633</u></u>

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 December 2022 and 30 November 2023	1,469
DEPRECIATION	
At 1 December 2022	717
Charge for year	150
At 30 November 2023	<u>867</u>
NET BOOK VALUE	
At 30 November 2023	<u>602</u>
At 30 November 2022	<u><u>752</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.23 £	30.11.22 £
Other debtors	10,769	-
	<u>10,769</u>	<u>-</u>

6. MOVEMENT IN FUNDS

	At 1.12.22 £	Net movement in funds £	At 30.11.23 £
Unrestricted funds			
General fund	53,633	(32,205)	21,428
TOTAL FUNDS	<u><u>53,633</u></u>	<u><u>(32,205)</u></u>	<u><u>21,428</u></u>

WINGS OF HEALING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2023

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	409,820	(442,025)	(32,205)
TOTAL FUNDS	<u>409,820</u>	<u>(442,025)</u>	<u>(32,205)</u>

Comparatives for movement in funds

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
Unrestricted funds			
General fund	81,586	(27,953)	53,633
TOTAL FUNDS	<u>81,586</u>	<u>(27,953)</u>	<u>53,633</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	264,371	(292,324)	(27,953)
TOTAL FUNDS	<u>264,371</u>	<u>(292,324)</u>	<u>(27,953)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.21 £	Net movement in funds £	At 30.11.23 £
Unrestricted funds			
General fund	81,586	(60,158)	21,428
TOTAL FUNDS	<u>81,586</u>	<u>(60,158)</u>	<u>21,428</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	674,191	(734,349)	(60,158)
TOTAL FUNDS	<u>674,191</u>	<u>(734,349)</u>	<u>(60,158)</u>

WINGS OF HEALING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2023

7. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 November 2023.

WINGS OF HEALING

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2023

	30.11.23 £	30.11.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations		
Gift aid	380,271	241,803
	29,549	22,568
	<u>409,820</u>	<u>264,371</u>
Total incoming resources	409,820	264,371
EXPENDITURE		
Charitable activities		
Travel Costs		
Medical supplies & equipment	2,734	13,676
Grants to institutions	517	974
	<u>438,624</u>	<u>277,486</u>
	441,875	292,136
Support costs		
Governance costs		
Computer equipment		
	150	188
Total resources expended	<u>442,025</u>	<u>292,324</u>
Net expenditure	<u>(32,205)</u>	<u>(27,953)</u>