

The MOMENTS Project

England & Wales · Charity number 1183007

Details

Other names THE FRIENDS OF ATSEDE AND INDIE'S CLINIC

Status Registered

Legal form CIO

Registered 2019-04-16

Register [View on the Charity Commission register](#)

Contact

Address Wildflowers Stable
Gracious Lane
Sevenoaks
TN13 1TJ

Phone 07377577750

Email themomentsprojectuk@gmail.com

Website www.themomentsproject.org

Activities

Objects: TO RELIEVE SICKNESS AND TO PRESERVE THE HEALTH OF THE PATIENTS OF ATSEDE AND INDIE'S CLINIC AT GUBRYE, ETHIOPIA BY PROVIDING OR ASSISTING IN THE PROVISION OF EQUIPMENT, FACILITIES AND/OR SERVICES TO THE CLINIC NOT NORMALLY PROVIDED BY THE STATUTORY AUTHORITIES.

Activities: We raise awareness of the work of, and raise funds to support, Atsede Clinic in Cheha Woreda, Ethiopia, focusing on maternal, neonatal and child health services, sexual health programmes, and community outreach projects. We provide training for health workers, sponsor girls to stay in education, and mentor women, promoting equality and social justice through sustainable, community-led action.

Classification

- **How:** Provides Other Finance
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- Ethiopia

Finances

Period end	Income	Expenditure	Assets	Employees	
2025-04-15		£0	£51	-	-
2024-04-15	£3,319	£3,745		-	-
2023-04-15	£0	£265		-	-
2022-04-15	£2,530	£6,925		-	-
2021-04-15	£28,187	£18,305		-	-

Trustees

Name	Role	Appointed
Robert Manning	Chair	2019-03-18
Gavin Roweth		2020-05-01
Harriet Luna		2025-08-01

The MOMENTS Project

England & Wales - Charity number 1183007

Accounts



Trustees' Annual Report for the period

From 16 April 2024 To 15 April 2025

Charity name: The MOMENTS Project

Charity registration number: 1183007

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To relieve sickness and to preserve the health of patients of Atsede and Indie's Clinic at Gubrye, Ethiopia by providing or assisting in the provision of equipment, facilities and/or services to the Clinic not normally provided by the statutory authorities in Ethiopia
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Trustees of the charity are all volunteers and do not receive any material benefit from their work on behalf of the Charity. The charity has an agreement with the Directors of the Clinic. Under the agreement, the Clinic Directors submit six monthly requests (if needed) for equipment (or ad hoc in an emergency situation) which is considered by the Trustees. Provided funds are available the Trustees agree funding for the purchase of equipment, facilities and/or other services. The purchases are intended to improve the services offered by the Clinic for the public benefit of the people of Gubrye and
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have understood and have had regard to guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The charity agreed that the main fundraising activities would take the form of applications to grant making bodies.

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	All the Trustees are volunteers and give their time freely and willingly to the Charity.
Other		The Trustees promote the work of the Clinic via social media in order to provide information about the work of the Clinic to supporters.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	There was little activity during the year as no requests for equipment were made by the Clinic and no applications for grants made.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
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Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Please see separate financial report
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Please see separate financial report
Amount of reserves held	Para 1.22	The Trustees have agreed to maintain the funds held in the UK to a level whereby the charity could support the Clinic with funding for the health and well being of patients and their families in cases of emergency ie civil war or instability impacting food availability
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	By appointment by the Board of Trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Code of Conduct agreed by all Trustees in May 2019. Safeguarding Policy agreed by all Trustees in May 2019. Signed by Clinic Directors.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Moments Project
Other name the charity uses	
Registered charity number	1183007
Charity's principal address	Wildflowers Stable Gracious Lane Sevenoaks Kent TN13 1TJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Robert Manning	Chair		The Board of Trustees
2	Gavin Roweth	Trustee		The Board of Trustees
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Robert Manning</i>	
Full name(s)	Robert Manning	
Position (eg Secretary, Chair, etc)	Chair	
Date	10/02/2026	

The MOMENTS project
(a charitable incorporated organisation)

Registered Charity No. 1183007

ANNUAL ACCOUNTS
For the year ended 15 April 2025

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The trustees of the charity are pleased to present their annual accounts for the year ended 15 April 2025.

1. REFERENCE AND ADMINISTRATIVE DETAILS

<u>Charity Name:</u>	The MOMENTS Project (formerly the Friends of Atsede and Indie's clinic)
<u>Charity Registration:</u>	1183007
<u>Registered Office:</u>	Wildflowers Stable Gracious Lane Sevenoaks
<u>Chairman:</u>	Robert Manning
<u>Bank:</u>	CAF Bank Ltd Kings Hill, West Malling Kent ME19 4TA

The directors who served during the period and up to the date of this report are set out below:

<u>Directors / Trustees: Elected Members</u>	<u>Role:</u>	<u>Date Appointed</u>	<u>Date Resigned</u>
Robert Manning	Chair	18/03/2019	
Gavin Roweth	Trustee	01/05/2020	
Harriet Luna	Trustee	01/08/2025	

The MOMENTS Project

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 15 April 2025

	<u>Note</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Designated funds</u>	<u>Total funds 2024</u>	<u>Total Year to 15 April 2024</u>
		£	£	£	£	£ <u>Note 5</u>
Income from:	1					
Donations	2	-	-	-	-	319
Charitable activities	3	-	-	-	-	3,000
Interest income		-	-	-	-	-
Total Incoming Resources		-	-	-	-	3,319
Expenditure on:						
Charitable activities	5	-	-	-	-	3,487
Administration Costs	5	51	-	-	51	258
Total expenditure		51	-	-	51	3,745
Net income / (expenditure) before transfers	6	(51)	-	-	(51)	(426)
Transfers between funds		-	-	-	-	-
Net movement in funds for the year		(51)	-	-	(51)	(265)
Reconciliation of funds						
Total funds brought forward 16 April 2023		4,215	-	-	4,215	4,641
Balances carried forward 15 April 2024		4,164	-	-	4,164	4,215

All income and expenditure derive from continuing activities.

The Statement of Financial Activities incorporates all gains and losses recognised in the above two financial periods.

The notes on pages 6 to 10 form part of these financial statements.

The MOMENTS Project

Balance Sheet as at 15 April 2025

	<u>As at</u> <u>15-April</u> <u>2025</u>	<u>As at</u> <u>15-April</u> <u>2025</u>	<u>As at</u> <u>15-April</u> <u>2025</u>	<u>As at</u> <u>15-April</u> <u>2024</u>
Note	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Current Assets				
Cash at bank and in hand	4,164	-	4,164	4,215
	4,164	-	4,164	4,215
Creditors - amounts falling due within one year	-	-	-	-
6				
Net Current Assets				
	4,164	-	4,164	4,215
Net Assets				
13	4,164	-	4,164	4,215
Represented by:				
Funds of the Charity				
Restricted funds	-	-	-	-
13				
Designated funds	-	-	-	-
13				
Unrestricted funds				
General funds	4,164	-	4,164	4,215
13				
20	4,164	-	4,164	4,215

The members have not required the charitable incorporated organisation to have an audit in line with Section 144 of the Charities act 2011. As the income for the year is less than £10,000 no independent examination has been carried out.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable incorporated organisation keeps accounting records in accordance with sections 130 and 131 of the Charities Act 2011.

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable incorporated organisation as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 132 and 333 and which otherwise comply with the requirements of the Charities Act 2011 relating to financial statements, so far as applicable to the charitable incorporated organisation.

The financial statements were approved by the Board of Trustees on **10 February 2026** and were signed on its behalf by:

Robert Manning

Chairman *Robert Manning*

Charity Registration No 1183007

The MOMENTS Project

Notes to the Accounts for the year ended 15 April 2025

1. Accounting policies

Basis of preparing the financial statements

The MOMENTS Project is a charity limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these Report and Accounts. The nature of the charity's operations and principal activities are in raising funds for the delivery of equipment and/or additional services for a health clinic based in Ethiopia.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

- Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable and when the amounts are known with certainty and are measurable.
- Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

The MOMENTS Project

Notes to the Accounts for the year ended 15 April 2025

1. Accounting policies Resources expended (continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund accounting

Restricted funds

Restricted funds represent grants and donations received which are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds and designated funds

Unrestricted funds represent funds that are expendable at the discretion of the directors in the furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds are those funds which are unrestricted in nature but which have been designated by the directors to be used in a particular manner.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Recognition of liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transactions or events.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis, as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The MOMENTS Project

Notes to the Accounts for the year ended 15 April 2025

2. Donations

<u>Source of income</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total 2025</u>	<u>Total 2024</u>
	£	£	£	£
Charities Trust	-	-	-	-
Bequests	-	-	-	-
Other Donations	-	-	-	319
	-	-	-	319

3. Income from Charitable Activities

<u>Source of income</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total 2025</u>	<u>Total 2024</u>
			£	£
Rathbone	-	-	-	3,000
	-	-	-	3,000

Rathbone – Grant received to purchase equipment for the clinic

4. Analysis of expenditure

Charitable activities

	<u>Total 2025</u>	<u>Total 2024</u>
	£	£
Expenditure on:		
Equipment Purchases	-	1,587
Clinic Support	-	1,900
Grant Monies	-	-
Other support costs	51	258
Total expenditure by activity	51	3,745

The MOMENTS Project

Notes to the Accounts for the year ended 15 April 2025

5. Comparatives for the Statement of Financial Activities

	<u>Note</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Designated funds</u>	<u>Total funds 2024</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income from:	1				
Donations	2	-	-	-	-
Charitable activities	3	-	-	-	-
Interest income		-	-	-	-
Total Incoming Resources		-	-	-	-
Expenditure on:					
Charitable activities	4	-	-	-	-
Administration Costs	4	265	-	-	265
Total expenditure		265	-	-	265
Net income / (expenditure) before transfers	6	(265)	-	-	(265)
Transfers between funds	12	-	-	-	-
Net movement in funds for the year		(265)	-	-	(265)
Reconciliation of funds					
Total funds brought forward 16 April 2022	12	4,906	-	-	4,906
Balances carried forward 15 April 2023	12	4,641	-	-	4,641

6. Creditors: Amounts falling due within one year

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Trade creditors	-	-
Deferred income ¹	-	-
	-	-

The MOMENTS Project

Notes to the Accounts for the year ended 15 April 2025

7. Financial commitments

Capital Commitments

At the balance sheet date there were no capital commitments.

8. Related party transactions

There were no related party transactions during the year.

9. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

The MOMENTS Project

England & Wales - Charity number 1183007

Accounts



Trustees' Annual Report for the period

From 16 April 2023 To 15 April 2024

Charity name: The Friends of Atsede and Indie's Clinic

Charity registration number: 1183007

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To relieve sickness and to preserve the health of patients of Atsede and Indie's Clinic at Gubrye, Ethiopia by providing or assisting in the provision of equipment, facilities and/or services to the Clinic not normally provided by the statutory authorities in Ethiopia
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Friends' Trustees are all volunteers and do not receive any material benefit from their work on behalf of the Charity. The Friends have signed a partnership agreement with the Directors of the Clinic. Under the agreement, the Clinic Directors submit six monthly requests (if needed) for equipment (or ad hoc in an emergency situation) which is considered by the Trustees. Provided funds are available the Trustees agree funding for the purchase of equipment, facilities and/or other services. The purchases are intended to improve the services offered by the Clinic for the public benefit of the people of Gubrye and surrounding villages.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Friends' Trustees have understood and have had regard to guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The Friends agreed that the main fundraising activities would take the form of applications to grant making bodies.

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	All the Trustees are volunteers and give their time freely and willingly to the Charity.
Other		The Trustees promote the work of the Clinic via social media in order to provide information about the work of the Clinic to supporters.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>During the year the clinic received a grant of £3,000 towards equipment for the charity.</p> <p>The charity reimbursed the clinic for £1,900 of equipment purchased and purchased a further £1,600 of equipment on its behalf.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
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Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Please see separate financial report
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Please see separate financial report
Amount of reserves held	Para 1.22	The Trustees have agreed to maintain the funds held in the UK to a level whereby the Friends could support the Clinic with funding for the health and well being of patients and their families in cases of emergency ie civil war or instability impacting food availability
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	By appointment by the Board of Trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Code of Conduct agreed by all Trustees in May 2019. Safeguarding Policy agreed by all Trustees in May 2019. Signed by Clinic Directors.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Friends of Atsede and Indie's Clinic
Other name the charity uses	
Registered charity number	1183007
Charity's principal address	Ashgrove Cottage Gracious Lane Sevenoaks Kent TN13 1TJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Amanda McDowell	Chair	16/4/2023 – 11/12/2023	The Board of Trustees
2	Robert Manning	Treasurer		The Board of Trustees
3	Gavin Roweth	Trustee		The Board of Trustees
4				
5				
6				
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14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Robert Manning</i>	
Full name(s)	Robert Manning	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	20/05/2025	

The Friends of Atside & Indie's Clinic
(a charitable incorporated organisation)

Registered Charity No. 1183007

ANNUAL ACCOUNTS
For the year ended 15 April 2024

The Friends of Atsede & Indie's Clinic

**Annual Accounts
For the year ended 15 April 2024**

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The trustees of the charity are pleased to present their annual accounts for the year ended 15 April 2024.

1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: The Friends of Atsede & Indie’s Clinic

Charity Registration: 1183007

Registered Office: Ashgrove Cottage
Gracious Lane,
Sevenoaks,
Kent

Chairman: Vacant

Bank: CAF Bank Ltd
Kings Hill, West
Malling
Kent ME19 4TA

The directors who served during the period and up to the date of this report are set out below:

<u>Directors / Trustees: Elected Members</u>	<u>Role:</u>	<u>Date Appointed</u>	<u>Date Resigned</u>
Amanda McDowell	Chair	16/04/2020	11/12/2023
Gavin Roweth	Vice-Chair	16/04/2020	
Robert Manning	Treasurer	16/04/2020	

The Friends of Atsede & Indie's Clinic

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 15 April 2024

	<u>Note</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Designated funds</u>	<u>Total funds 2024</u>	<u>Total Year to 15 April 2023</u>
		£	£	£	£	£ <u>Note 8</u>
Income from:	1					
Donations	2	319	-	-	319	-
Charitable activities	3	-	3,000	-	3,000	-
Interest income		-	-	-	-	-
Total Incoming Resources		319	3,000	-	3,319	-
Expenditure on:						
Charitable activities	5	487	3,000	-	3,487	-
Administration Costs	5	258	-	-	258	265
Total expenditure		745	3,000	-	3,745	265
Net income /(expenditure) before transfers	6	(426)	-	-	(426)	(265)
Transfers between funds		-	-	-	-	-
Net movement in funds for the year		(426)	-	-	(265)	(265)
Reconciliation of funds						
Total funds brought forward 16 April 2023		4,641	-	-	4,641	4,906
Balances carried forward 15 April 2024		4,215	-	-	4,215	4,641

All income and expenditure derive from continuing activities.

The Statement of Financial Activities incorporates all gains and losses recognised in the above two financial periods.

The notes on pages 6 to 10 form part of these financial statements.

The Friends of Atsede & Indie's Clinic

Balance Sheet as at 15 April 2024

		<u>As at</u> <u>15-April</u> <u>2024</u>	<u>As at</u> <u>15-April</u> <u>2024</u>	<u>As at</u> <u>15-April</u> <u>2024</u>	<u>As at</u> <u>15-April</u> <u>2023</u>
	Note	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>Total</u>
		£	£	£	£
Current Assets					
Cash at bank and in hand		4,215	-	4,215	4,641
		4,215	-	4,215	4,641
Creditors - amounts falling due within one year	6	-	-	-	-
Net Current Assets		4,215	-	4,215	4,641
Net Assets	13	4,215	-	4,215	4,641
Represented by:					
Funds of the Charity					
Restricted funds	13	-	-	-	-
Designated funds	13	-	-	-	-
Unrestricted funds					
General funds	13	4,215	-	4,215	4,641
	20	4,215	-	4,215	4,641

The members have not required the charitable incorporated organisation to have an audit in line with Section 144 of the Charities act 2011. As the income for the year is less than £10,000 no independent examination has been carried out.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable incorporated organisation keeps accounting records in accordance with sections 130 and 131 of the Charities Act 2011.

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable incorporated organisation as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 132 and 333 and which otherwise comply with the requirements of the Charities Act 2011 relating to financial statements, so far as applicable to the charitable incorporated organisation.

The financial statements were approved by the Board of Trustees on **15 May 2025** and were signed on its behalf by:

Robert Manning

Treasurer

Charity Registration No 1183007

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2024

1. Accounting policies

Basis of preparing the financial statements

The Friends of Atsede & Indie's Clinic (also known as Cit.A.SH) is a charity limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these Report and Accounts. The nature of the charity's operations and principal activities are in raising funds for the delivery of equipment and/or additional services for a health clinic based in Ethiopia.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

- Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable and when the amounts are known with certainty and are measurable.
- Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2024

1. Accounting policies Resources expended (continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund accounting

Restricted funds

Restricted funds represent grants and donations received which are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds and designated funds

Unrestricted funds represent funds that are expendable at the discretion of the directors in the furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds are those funds which are unrestricted in nature but which have been designated by the directors to be used in a particular manner.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Recognition of liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transactions or events.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis, as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2024

2. Donations

<u>Source of income</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total 2024</u>	<u>Total 2023</u>
	£	£	£	£
Charities Trust	-	-	-	-
Bequests	-	-	-	-
Other Donations	319	-	319	-
	<u>319</u>	<u>-</u>	<u>319</u>	<u>-</u>

3. Income from Charitable Activities

<u>Source of income</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total 2024</u>	<u>Total 2023</u>
			£	£
Rathbone	-	3,000	3,000	-
	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>

Rathbone – Grant received to purchase equipment for the clinic

4. Analysis of expenditure

Charitable activities

	<u>Total 2024</u>	<u>Total 2023</u>
	£	£
Expenditure on:		
Equipment Purchases	1,587	-
Clinic Support	1,900	-
Grant Monies	-	-
Other support costs	258	265
Total expenditure by activity	<u>3,745</u>	<u>265</u>

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2024

5. Comparatives for the Statement of Financial Activities

	<u>Note</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Designated funds</u>	<u>Total funds 2023</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income from:	1				
Donations	2	-	-	-	-
Charitable activities	3	-	-	-	-
Interest income		-	-	-	-
Total Incoming Resources		-	-	-	-
Expenditure on:					
Charitable activities	4	-	-	-	-
Administration Costs	4	265	-	-	265
Total expenditure		265	-	-	265
Net income / (expenditure) before transfers	6	(265)	-	-	(265)
Transfers between funds	12	-	-	-	-
Net movement in funds for the year		(265)	-	-	(265)
Reconciliation of funds					
Total funds brought forward 16 April 2022	12	4,906	-	-	4,906
Balances carried forward 15 April 2023	12	4,641	-	-	4,906

6. Creditors: Amounts falling due within one year

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Trade creditors	-	-
Deferred income ¹	-	-
	-	-

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2024

14. Financial commitments

Capital Commitments

At the balance sheet date there were no capital commitments.

15. Related party transactions

There were no related party transaction during the year other than repayments for expenditure incurred on behalf of the charity.

16. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

The MOMENTS Project

England & Wales - Charity number 1183007

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 16 April 2022 To 15 April 2023

Charity name: The Friends of Atsede and Indie's Clinic

Charity registration number: 1183007

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To relieve sickness and to preserve the health of patients of Atsede and Indie's Clinic at Gubrye, Ethiopia by providing or assisting in the provision of equipment, facilities and/or services to the Clinic not normally provided by the statutory authorities in Ethiopia
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Friends' Trustees are all volunteers and do not receive any material benefit from their work on behalf of the Charity. The Friends have signed a partnership agreement with the Directors of the Clinic. Under the agreement, the Clinic Directors submit six monthly requests (if needed) for equipment (or ad hoc in an emergency situation) which is considered by the Trustees. Provided funds are available the Trustees agree funding for the purchase of equipment, facilities and/or other services. The purchases are intended to improve the services offered by the Clinic for the public benefit of the people of Gubrye and surrounding villages.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Friends' Trustees have understood and have had regard to guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The Friends agreed that the main fundraising activities would take the form of applications to grant making bodies.

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	All the Trustees are volunteers and give their time freely and willingly to the Charity.
Other		The Trustees promote the work of the Clinic via social media in order to provide information about the work of the Clinic to supporters.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>During the year the clinic did not have any needs from the charity for equipment and therefore no funds were disbursed.</p> <p>No funding/grants were received by the charity for use by the clinic.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
-------------------------------------	-----------	--

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Please see separate financial report
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Please see separate financial report
Amount of reserves held	Para 1.22	The Trustees have agreed to maintain the funds held in the UK to a level whereby the Friends could support the Clinic with funding for the health and well being of patients and their families in cases of emergency ie civil war or instability impacting food availability
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	By appointment by the Board of Trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Code of Conduct agreed by all Trustees in May 2019. Safeguarding Policy agreed by all Trustees in May 2019. Signed by Clinic Directors.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Friends of Atsede and Indie's Clinic
Other name the charity uses	
Registered charity number	1183007
Charity's principal address	Ashgrove Cottage Gracious Lane Sevenoaks Kent TN13 1TJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Amanda McDowell	Chair		The Board of Trustees
2	Robert Manning	Treasurer		The Board of Trustees
3	Gavin Roweth	Trustee		The Board of Trustees
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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		Name of chief executive or names of senior staff

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Robert Manning</i>	
Full name(s)	Robert Manning	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	19/11/2024	

The Friends of Atside & Indie's Clinic
(a charitable incorporated organisation)

Registered Charity No. 1183007

ANNUAL ACCOUNTS
For the year ended 15 April 2023

The Friends of Atsede & Indie's Clinic

Annual Accounts For the year ended 15 April 2023

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The trustees of the charity are pleased to present their annual accounts for the year ended 15 April 2023.

1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: The Friends of Atsede & Indie's Clinic

Charity Registration: 1183007

Registered Office: Ashgrove Cottage
Gracious Lane,
Sevenoaks,
Kent

Chairman: Amanda McDowell

Bank: CAF Bank Ltd
Kings Hill, West
Malling
Kent ME19 4TA

The directors who served during the period and up to the date of this report are set out below:

<u>Directors / Trustees: Elected Members</u>	<u>Role:</u>	<u>Date Appointed</u>	<u>Date Resigned</u>
Amanda McDowell	Chair	16/04/2020	
Gavin Roweth	Vice-Chair	16/04/2020	
Robert Manning	Treasurer	16/04/2020	

The Friends of Atsede & Indie's Clinic

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 15 April 2023

	<u>Note</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Designated funds</u>	<u>Total funds 2023</u>	<u>Total Year to 15 April 2022</u>
		£	£	£	£	£ Note 8
Income from:	1					
Donations	2	-	-	-	-	30
Charitable activities	3	-	-	-	-	2,500
Interest income		-	-	-	-	-
Total Incoming Resources		-	-	-	-	2,530
Expenditure on:						
Charitable activities	5	-	-	-	-	6,472
Administration Costs	5	265	-	-	265	453
Total expenditure		265	-	-	265	6,925
Net income /(expenditure) before transfers	6	(265)	-	-	(265)	(4,395)
Transfers between funds		-	-	-	-	-
Net movement in funds for the year		(265)	-	-	(265)	(4,395)
Reconciliation of funds						
Total funds brought forward 16 April 2022		4,906	-	-	4,906	9,301
Balances carried forward 15 April 2023		4,641	-	-	4,641	4,906

All income and expenditure derive from continuing activities.

The Statement of Financial Activities incorporates all gains and losses recognised in the above two financial periods.

The notes on pages 6 to 10 form part of these financial statements.

The Friends of Atsede & Indie's Clinic

Balance Sheet as at 15 April 2023

		<u>As at</u> <u>15-April</u> <u>2023</u>	<u>As at</u> <u>15-April</u> <u>2023</u>	<u>As at</u> <u>15-April</u> <u>2023</u>	<u>As at</u> <u>15-April</u> <u>2022</u>
	Note	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>Total</u>
		£	£	£	£
Current Assets					
Cash at bank and in hand		4,641	-	4,641	4,906
		4,641	-	4,641	4,906
Creditors - amounts falling due within one year	6	-	-	-	-
Net Current Assets		4,641	-	4,641	4,906
Net Assets	13	4,641	-	4,641	4,906
Represented by:					
Funds of the Charity					
Restricted funds	13	-	-	-	-
Designated funds	13	-	-	-	-
Unrestricted funds					
General funds	13	4,641	-	4,641	4,906
	20	4,641	-	4,641	4,906

The members have not required the charitable incorporated organisation to have an audit in line with Section 144 of the Charities act 2011. As the income for the year is less than £10,000 no independent examination has been carried out.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable incorporated organisation keeps accounting records in accordance with sections 130 and 131 of the Charities Act 2011.

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable incorporated organisation as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 132 and 333 and which otherwise comply with the requirements of the Charities Act 2011 relating to financial statements, so far as applicable to the charitable incorporated organisation.

The financial statements were approved by the Board of Trustees on **18 Nov 2024** and were signed on its behalf by:

Robert Manning

Treasurer *Robert Manning*

Charity Registration No 1183007

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2023

1. Accounting policies

Basis of preparing the financial statements

The Friends of Atsede & Indie's Clinic (also known as Cit.A.SH) is a charity limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these Report and Accounts. The nature of the charity's operations and principal activities are in raising funds for the delivery of equipment and/or additional services for a health clinic based in Ethiopia.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

- Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable and when the amounts are known with certainty and are measurable.
- Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2023

1. Accounting policies Resources expended (continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund accounting

Restricted funds

Restricted funds represent grants and donations received which are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds and designated funds

Unrestricted funds represent funds that are expendable at the discretion of the directors in the furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds are those funds which are unrestricted in nature but which have been designated by the directors to be used in a particular manner.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Recognition of liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transactions or events.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis, as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2023

2. Donations

<u>Source of income</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total 2023</u>	<u>Total 2022</u>
	£	£	£	£
Charities Trust	-	-	-	-
Bequests	-	-	-	-
Other Donations	-	-	-	30
	-	-	-	30

3. Income from Charitable Activities

<u>Source of income</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total 2023</u>	<u>Total 2022</u>
			£	£
Pignatelli Trust	-	-	-	2,500
Souter Trust	-	-	-	-
Burdett Trust	-	-	-	-
Rathbone	-	-	-	-
	-	-	-	2,500

Pignatelli Trust – Project to make and provide re-usable menstrual pads for girls and women

4. Analysis of expenditure

Charitable activities

	<u>Total 2023</u>	<u>Total 2022</u>
	£	£
Expenditure on:		
Equipment Purchases	-	3,972
Clinic Support	-	-
Grant Monies	-	2,500
Other support costs	265	453
Total expenditure by activity	265	6,925

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2023

5. Comparatives for the Statement of Financial Activities

	<u>Note</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Designated funds</u>	<u>Total funds 2022</u>
		£	£	£	£
Income from:	1				
Donations	2	30	-	-	30
Charitable activities	3	-	2,500	-	2,500
Interest income		-	-	-	-
Total Incoming Resources		30	2,500	-	2,530
Expenditure on:					
Charitable activities	4	3,972	2,500	-	6,472
Administration Costs	4	453	-	-	453
Total expenditure		4,425	2,500	0	6,925
Net income /(expenditure) before transfers	6	(4,395)	-	-	(4,395)
Transfers between funds	12	-	-	-	-
Net movement in funds for the year		(4,395)	-	-	(4,395)
Reconciliation of funds					
Total funds brought forward 16 April 2022	12	9,301	-	-	9,301
Balances carried forward 15 April 2023	12	4,906	-	-	4,906

6. Creditors: Amounts falling due within one year

	<u>2023</u>	<u>2022</u>
	£	£
Trade creditors	-	-
Deferred income ¹	-	-
	-	-

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2023

14. Financial commitments

Capital Commitments

At the balance sheet date there were no capital commitments.

15. Related party transactions

There were no related party transaction during the year other than repayments for expenditure incurred on behalf of the charity.

16. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

The MOMENTS Project

England & Wales - Charity number 1183007

Accounts



Trustees' Annual Report for the period

From 16 April 2021 To 15 April 2022

Charity name: The Friends of Atsede and Indie's Clinic

Charity registration number: 1183007

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To relieve sickness and to preserve the health of patients of Atsede and Indie's Clinic at Gubrye, Ethiopia by providing or assisting in the provision of equipment, facilities and/or services to the Clinic not normally provided by the statutory authorities in Ethiopia
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Friends' Trustees are all volunteers and do not receive any material benefit from their work on behalf of the Charity. The Friends have signed a partnership agreement with the Directors of the Clinic. Under the agreement, the Clinic Directors submit six monthly requests for equipment (or ad hoc in an emergency situation) which is considered by the Trustees. Provided funds are available the Trustees agree funding for the purchase of equipment, facilities and/or other services. The purchases are intended to improve the services offered by the Clinic for the public benefit of the people of Gubrye and surrounding villages.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Friends' Trustees have understood and have had regard to guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The Friends agreed that the main fundraising activities would take the form of applications to grant making bodies.

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	All the Trustees are volunteers and give their time freely and willingly to the Charity.
Other		The Trustees promote the work of the Clinic via social media in order to provide information about the work of the Clinic to supporters.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Friends and the Clinic bid jointly for the following grant, which was awarded:</p> <p>The Pignatelli Trust - £2,500 received to establish a project which makes and distributes reusable menstrual pads for girls and women</p> <p>This project was implemented during the reporting period. The results included:</p> <p>- the opportunity for local women to become involved in paid work making cloth re-usable sanitary products for your girls, both providing income for the women and the possibility of remaining in education for the girls who receive the menstrual pads.</p> <p>In addition, the Friends used existing funds to replace clinical supplies for the Clinic, purchase a mobile Ultrasound machine, laptop, mobile telephone – all equipment supporting the Clinic staff to carry out their services to the community in temporary units in the local area which enabled a far greater reach for the local women and girls.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
-------------------------------------	-----------	--

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Please see separate financial report
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Please see separate financial report
Amount of reserves held	Para 1.22	The Trustees have agreed to maintain the funds held in the UK to a level whereby the Friends could support the Clinic with funding for the health and well being of patients and their families in cases of emergency ie civil war or instability impacting food availability
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	By appointment by the Board of Trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Code of Conduct agreed by all Trustees in May 2019. Safeguarding Policy agreed by all Trustees in May 2019. Signed by Clinic Directors.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Friends of Atsede and Indie's Clinic
Other name the charity uses	
Registered charity number	1183007
Charity's principal address	Ashgrove Cottage Gracious Lane Sevenoaks Kent TN13 1TJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Amanda McDowell	Chair		The Board of Trustees
2	Robert Manning	Treasurer		The Board of Trustees
3	Gavin Roweth	Trustee		The Board of Trustees
4				
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20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Amanda Ross McDowell</i>	
Full name(s)	Amanda Ross McDowell	
Position (eg Secretary, Chair, etc)	Chair	
Date	13.2.2023	

The Friends of Atsede & Indie's Clinic
(a charitable incorporated organisation)

Registered Charity No. 1183007

ANNUAL ACCOUNTS
For the year ended 15 April 2022

The Friends of Atsede & Indie's Clinic

Annual Accounts For the year ended 15 April 2022

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The trustees of the charity are pleased to present their annual accounts for the year ended 15 April 2022.

1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: The Friends of Atsede & Indie's Clinic

Charity Registration: 1183007

Registered Office: Ashgrove Cottage
Gracious Lane,
Sevenoaks,
Kent

Chairman: Amanda McDowell

Bank: CAF Bank Ltd
Kings Hill, West
Malling
Kent ME19 4TA

The directors who served during the period and up to the date of this report are set out below:

<u>Directors / Trustees: Elected Members</u>	<u>Role:</u>	<u>Date Appointed</u>	<u>Date Resigned</u>
Amanda McDowell	Chair	16/04/2020	
Gavin Roweth	Vice-Chair	16/04/2020	
Robert Manning	Treasurer	16/04/2020	

The Friends of Atsede & Indie's Clinic

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 15 April 2022

	<u>Note</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Designated funds</u>	<u>Total funds 2022</u>	<u>Total Year to 15 April 2021</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
						<u>Note 8</u>
Income from:	1					
Donations	2	30	-	-	30	16,972
Charitable activities	3	-	2,500	-	2,500	11,215
Interest income		-	-	-	-	-
Total Incoming Resources		30	2,500	-	2,530	28,187
Expenditure on:						
Charitable activities	5	3,972	2,500	-	6,472	17,775
Administration Costs	5	453	-	-	453	530
Total expenditure		4,425	2,500	0	6,925	18,305
Net income / (expenditure) before transfers	6	(4,395)	-	-	(4,395)	9,882
Transfers between funds		-	-	-	-	-
Net movement in funds for the year		(4,395)	-	-	(4,395)	9,882
Reconciliation of funds						
Total funds brought forward 16 April 2021		9,301	-	-	9,301	(581)
Balances carried forward 15 April 2022		4,906	-	-	4,906	9,301

All income and expenditure derive from continuing activities.

The Statement of Financial Activities incorporates all gains and losses recognised in the above two financial periods.

The notes on pages 6 to 10 form part of these financial statements.

The Friends of Atseide & Indie's Clinic

Balance Sheet as at 15 April 2022

		<u>As at</u> <u>15-April</u> <u>2022</u>	<u>As at</u> <u>15-April</u> <u>2022</u>	<u>As at</u> <u>15-April</u> <u>2022</u>	<u>As at</u> <u>15-April</u> <u>2021</u>
	Note	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>Total</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Current Assets					
Cash at bank and in hand		4,906	-	4,906	11,801
		4,906	-	4,096	11,801
Creditors - amounts falling due within one year	6	-	-	-	2,500
Net Current Assets		4,096	-	4,096	9,301
Net Assets	13	4,096	-	4,096	9,301
Represented by:					
Funds of the Charity					
Restricted funds	13	-	-	-	-
Designated funds	13	-	-	-	-
Unrestricted funds					
General funds	13	4,096	-	4,096	9,301
	20	4,096	-	4,096	9,301

The members have not required the charitable incorporated organisation to have an audit in line with Section 144 of the Charities act 2011. As the income for the year is less than £10,000 no independent examination has been carried out.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable incorporated organisation keeps accounting records in accordance with sections 130 and 131 of the Charities Act 2011.

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable incorporated organisation as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 132 and 333 and which otherwise comply with the requirements of the Charities Act 2011 relating to financial statements, so far as applicable to the charitable incorporated organisation.

The financial statements were approved by the Board of Trustees on 14 **Feb 2023** and were signed on its behalf by:

Amanda McDowell

Chair

Charity Registration No 1183007

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2022

1. Accounting policies

Basis of preparing the financial statements

The Friends of Atsede & Indie's Clinic (also known as Cit.A.SH) is a charity limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these Report and Accounts. The nature of the charity's operations and principal activities are in raising funds for the delivery of equipment and/or additional services for a health clinic based in Ethiopia.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

- Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable and when the amounts are known with certainty and are measurable.
- Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2022

1. Accounting policies Resources expended (continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund accounting

Restricted funds

Restricted funds represent grants and donations received which are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds and designated funds

Unrestricted funds represent funds that are expendable at the discretion of the directors in the furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds are those funds which are unrestricted in nature but which have been designated by the directors to be used in a particular manner.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Recognition of liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transactions or events.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis, as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2022

2. Donations

<u>Source of income</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total 2022</u>	<u>Total 2021</u>
	£	£	£	£
Charities Trust	-	-	-	3,000
Bequests	-	-	-	12,650
Other Donations	30	-	30	1,322
	<u>30</u>	<u>-</u>	<u>30</u>	<u>16,972</u>

3. Income from Charitable Activities

<u>Source of income</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total 2022</u>	<u>Total 2021</u>
			£	£
Pignatelli Trust	-	2,500	2,500	-
Souter Trust	-	-	-	3,000
Burdett Trust	-	-	-	6,215
Rathbone	-	-	-	2,000
	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>11,215</u>

Pignatelli Trust – Project to make and provide re-usable menstrual pads for girls and women

4. Analysis of expenditure

Charitable activities

	<u>Total 2022</u>	<u>Total 2021</u>
	£	£
Expenditure on:		
Equipment Purchases	3,972	5,360
Clinic Support	-	1,200
Grant Monies	2,500	11,215
Other support costs	453	530
Total expenditure by activity	<u>6,925</u>	<u>18,305</u>

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2022

5. Comparatives for the Statement of Financial Activities

	<u>Note</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Designated funds</u>	<u>Total funds 2021</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income from:	1				
Donations	2	16,972	-	-	16,972
Charitable activities	3	-	11,215	-	11,215
Interest income		-	-	-	-
Total Incoming Resources		16,972	11,215	-	28,187
Expenditure on:					
Charitable activities	4	6,560	11,215	-	17,775
Administration Costs	4	530	-	-	530
Total expenditure		7,090	11,215	-	18,305
Net income / (expenditure) before transfers	6	9,882	-	-	9,882
Transfers between funds	12	-	-	-	-
Net movement in funds for the year		9,882	-	-	9,882
Reconciliation of funds					
Total funds brought forward 16 April 2021	12	(581)	-	-	(581)
Balances carried forward 15 April 2022	12	9,301	-	-	9,301

6. Creditors: Amounts falling due within one year

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Trade creditors	-	-
Deferred income ¹	-	2,500
	-	2,500

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2022

14. Financial commitments

Capital Commitments

At the balance sheet date there were no capital commitments.

15. Related party transactions

There were no related party transaction during the year other than repayments for expenditure incurred on behalf of the charity.

16. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

The MOMENTS Project

England & Wales - Charity number 1183007

Accounts



Trustees' Annual Report for the period

From 16 April 2020 To 15 April 2021

Charity name: The Friends of Atsede and Indie's Clinic

Charity registration number: 1183007

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To relieve sickness and to preserve the health of patients of Atsede and Indie's Clinic at Gubrye, Ethiopia by providing or assisting in the provision of equipment, facilities and/or services to the Clinic not normally provided by the statutory authorities in Ethiopia
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Friends' Trustees are all volunteers and do not receive any material benefit from their work on behalf of the Charity. The Friends have signed a partnership agreement with the Directors of the Clinic. Under the agreement, the Clinic Directors submit six monthly requests for equipment (or ad hoc in an emergency situation) which is considered by the Trustees. Provided funds are available the Trustees agree funding for the purchase of equipment, facilities and/or other services. The purchases are intended to improve the services offered by the Clinic for the public benefit of the people of Gubrye and surrounding villages.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Friends' Trustees have understood and have had regard to guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The Friends agreed that the main fundraising activities would take the form of applications to grant making bodies.

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	All the Trustees are volunteers and give their time freely and willingly to the Charity.
Other		The Trustees promote the work of the Clinic via social media in order to provide information about the daily work of the Clinic to supporters.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Friends and the Clinic bid jointly for the following grants, which were awarded:</p> <p>The Souter Trust – A project to monitor and support improved childhood nutrition for families attending the Clinic The Burdett Trust – A project which provides mental health support for children and families The Eleanor Rathbone Charitable Trust – A project to make and provide re-usable menstrual pads for girls and women</p> <p>All these projects were implemented during the reporting period. The results included:</p> <ul style="list-style-type: none"> - improved childhood nutrition guidance, support and provision for families attending the Clinic - the creation of a new staff position within the Clinic of Mental Health Nurse which has facilitated access for any patient requiring specialist support - the opportunity for local women to become involved in paid work making cloth re-usable sanitary products for your girls, both providing income for the women and the possibility of remaining in education for the girls who receive the menstrual pads <p>The Friends received a bequest from a long time supporter of the work undertaken by the Clinic. The bequest enabled the Friends to provide the following:</p>

		<ul style="list-style-type: none"> - Training, anatomical aids and other training material for staff to improve the treatment provided by the Clinic - Medical equipment to improve the diagnostics and monitoring capacity of the Clinic, including: Doppler machine, heart monitor, oxygen concentrator, heat pads, microscope, - Uniforms for staff and mosquito netting to improve safety and hygiene for patients in the Clinic - Solar powered lighting for Clinic building providing improved safety for patients and staff at night - Emergency food rations for families attending the Clinic during periods when the local markets were closed and food availability severely limited - Upgrade to waiting area to enclose the walls and improvements to the Clinic bathroom to enable additional patients to be seen in the Clinic
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Please see separate financial report
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Please see separate financial report
Amount of reserves held	Para 1.22	The Trustees have agreed to maintain the funds held in the UK to a minimum level whereby the Friends could support the Clinic with emergency funding for the health and well being of patients and their families in cases of emergency ie civil war or instability impacting food availability
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	By appointment by the Board of Trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Code of Conduct agreed by all Trustees in May 2019. Safeguarding Policy agreed by all Trustees in May 2019. Signed by Clinic Directors.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Friends of Atsede and Indie's Clinic
Other name the charity uses	
Registered charity number	1183007
Charity's principal address	Ashgrove Cottage Gracious Lane Sevenoaks Kent TN13 1TJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Amanda McDowell	Chair		The Board of Trustees
2	Robert Manning	Treasurer		The Board of Trustees
3	Gavin Roweth	Trustee		The Board of Trustees
4				
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20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Amanda Ross McDowell</i>	
Full name(s)	Amanda Ross McDowell	
Position (eg Secretary, Chair, etc)	Chair	
Date	12.2.2022	

The Friends of Atsede & Indie's Clinic
(a charitable incorporated organisation)

Registered Charity No. 1183007

ANNUAL ACCOUNTS
For the year ended 15 April 2021

The Friends of Atsede & Indie's Clinic

Annual Accounts For the year ended 15 April 2021

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The trustees of the charity are pleased to present their annual accounts for the year ended 15 April 2021.

1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: The Friends of Atsede & Indie's Clinic

Charity Registration: 1183007

Registered Office: Ashgrove Cottage
Gracious Lane,
Sevenoaks,
Kent

Chairman: Amanda McDowell

Bank: CAF Bank Ltd
Kings Hill, West
Malling
Kent ME19 4TA

The directors who served during the period and up to the date of this report are set out below:

<u>Directors / Trustees: Elected Members</u>	<u>Role:</u>	<u>Date Appointed</u>	<u>Date Resigned</u>
Amanda McDowell	Chair	16/04/2020	
Gavin Roweth	Vice-Chair	16/04/2020	
Robert Manning	Treasurer	16/04/2020	

The Friends of Atsede & Indie's Clinic

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 15 April 2021

	<u>Note</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Designated funds</u>	<u>Total funds 2021</u>	<u>Total Year to 15 April 2020</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
						<u>Note 8</u>
Income from:	1					
Donations	2	16,972	-	-	16,972	1,252
Charitable activities	3	-	11,215	-	11,215	-
Interest income		-	-	-	-	-
Total Incoming Resources		16,972	11,215	-	28,187	1,252
Expenditure on:						
Charitable activities	5	6,560	11,215	-	17,775	1,624
Administration Costs	5	530	-	-	530	209
Total expenditure		7,090	11,215	-	18,305	1,833
Net income / (expenditure) before transfers	6	9,882	-	-	9,882	(581)
Transfers between funds		-	-	-	-	-
Net movement in funds for the year		9,882	-	-	9,882	(581)
Reconciliation of funds						
Total funds brought forward 16 April 2020		(581)	-	-	(581)	-
Balances carried forward 15 April 2021		9,301	-	-	9,301	(581)

All income and expenditure derive from continuing activities.

The Statement of Financial Activities incorporates all gains and losses recognised in the above two financial periods.

The notes on pages 6 to 10 form part of these financial statements.

The Friends of Atside & Indie's Clinic

Balance Sheet as at 15 April 2021

		<u>As at</u> <u>15-April</u> <u>2021</u>	<u>As at</u> <u>31-March</u> <u>2021</u>	<u>As at</u> <u>31-March</u> <u>2021</u>	<u>As at</u> <u>31-March</u> <u>2020</u>
Note	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Current Assets					
Cash at bank and in hand	9,301	2,500	11,801	568	
	9,301	2,500	11,801	568	
Creditors - amounts falling due within one year	6	-	2,500	2,500	1,149
Net Current Assets	9,301	-	9,301	(581)	
Net Assets	13	9,301	-	9,301	(581)
Represented by:					
Funds of the Charity					
Restricted funds	13	-	-	-	-
Designated funds	13	-	-	-	-
Unrestricted funds					
General funds	13	9,301	-	9,301	(581)
	20	9,301	-	9,301	(581)

The members have not required the charitable incorporated organisation to have an audit in line with Section 144 of the Charities act 2011.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable incorporated organisation keeps accounting records in accordance with sections 130 and 131 of the Charities Act 2011.

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable incorporated organisation as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 132 and 333 and which otherwise comply with the requirements of the Charities Act 2011 relating to financial statements, so far as applicable to the charitable incorporated organisation.

The financial statements were approved by the Board of Trustees on 14 **April 2021** and were signed on its behalf by:

Amanda McDowell

Chair



Charity Registration No 1183007

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2021

1. Accounting policies

Basis of preparing the financial statements

The Friends of Atsede & Indie's Clinic (also known as Cit.A.SH) is a charity limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these Report and Accounts. The nature of the charity's operations and principal activities are in raising funds for the delivery of equipment and/or additional services for a health clinic based in Ethiopia.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

- Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable and when the amounts are known with certainty and are measurable.
- Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2021

1. Accounting policies Resources expended (continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund accounting

Restricted funds

Restricted funds represent grants and donations received which are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds and designated funds

Unrestricted funds represent funds that are expendable at the discretion of the directors in the furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds are those funds which are unrestricted in nature but which have been designated by the directors to be used in a particular manner.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Recognition of liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transactions or events.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis, as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2021

2. Donations

<u>Source of income</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total 2021</u>	<u>Total 2020</u>
	£	£	£	£
Donations made by Trustees	-	-	-	1,250
Charities Trust	3,000	-	3,000	-
Bequests	12,650	-	12,650	-
Other Donations	1,322	-	1,322	972
	<u>16,972</u>	<u>-</u>	<u>16,972</u>	<u>2,222</u>

3. Income from Charitable Activities

<u>Source of income</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total 2021</u>	<u>Total 2020</u>
			£	£
Souter Trust	-	3,000	3,000	-
Burdett Trust	-	6,215	6,215	-
Rathbone	-	2,000	2,000	-
	<u>-</u>	<u>11,215</u>	<u>11,215</u>	<u>-</u>

Souter Trust – Project to monitor and support improved childhood nutrition

Burdett Trust - Mental health support for children and families

Rathbone - Project to make and provide re-usable menstrual pads for girls and women

4. Analysis of expenditure

Charitable activities

	<u>Total 2021</u>	<u>Total 2020</u>
	£	£
Expenditure on:		
Equipment Purchases	5,360	1,624
Clinic Support	1,200	-
Grant Monies	11,215	-
Other support costs	530	209
Total expenditure	<u>18,305</u>	<u>1,833</u>
by activity		

The Friends of Atside & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2021

5. Comparatives for the Statement of Financial Activities

	<u>Note</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Designated funds</u>	<u>Total funds 2020</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income from:	1				
Donations	2	1,252	-	-	1,252
Charitable activities	3	-	-	-	-
Interest income		-	-	-	-
Total Incoming Resources		1,252	-	-	1,252
Expenditure on:					
Charitable activities	4	1,624	-	-	1,624
Administration Costs	4	209	-	-	209
Total expenditure		1,833	-	-	1,833
Net income / (expenditure) before transfers	6	(581)	-	-	(581)
Transfers between funds	12	-	-	-	-
Net movement in funds for the year		(581)	-	-	(581)
Reconciliation of funds					
Total funds brought forward 16 April 2020	12	-	-	-	-
Balances carried forward 15 April 2021	12	(581)	-	-	(581)

6. Creditors: Amounts falling due within one year

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Trade creditors	-	1,149
Deferred income ¹	2,500	-
	2,500	1,149

¹Grant monies received but not yet paid across to the clinic are classified as Deferred Income until they are transferred when they are released to the P&L. The charity received £2,500 from Mr & Mrs Pignatelli towards a project to make and provide re-usable menstrual pads for girls and women, this had not been transferred to the clinic as 15/04/2021.

The Friends of Atsede & Indie's Clinic

Notes to the Accounts for the year ended 15 April 2021

14. Financial commitments

Capital Commitments

At the balance sheet date there were no capital commitments.

15. Related party transactions

During the year an advance of £1,000 given by the Chairman in 2020 to open the charity's bank account was repaid.


16. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's report on
the accounts**

Report to the trustees/ members of	Charity Name The Friends of Atsede & Indie's Clinic	
On accounts for the year ended	15 th April 2021	Charity no (if any) 1183007
Responsibilities and basis of report	<p>I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 15/04/2021.</p> <p>As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").</p> <p>I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.</p>	
Independent examiner's statement	<p>I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:</p> <ul style="list-style-type: none"> • the accounting records were not kept in accordance with section 130 of the Charities Act; or • the accounts did not accord with the accounting records; or • the accounts did 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. <p>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.</p>	
Signed:		Date: 12/02/2022
Name:	CHRISTOPHER PURKISS	
Relevant professional qualification(s) or body (if any):	ACMA QUALIFIED ACCOUNTANT	
Address:	56 WESCOTT ROAD, WOKINGHAM BERKSHIRE RG40 2ES	