



**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	<b>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</b>
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	<b>The Friends' Trustees are all volunteers and do not receive any material benefit from their work on behalf of the Charity.</b>  <b>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.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The Friends' Trustees have understood and have had regard to guidance issued by the Charity Commission on public benefit.</b>

### **Additional information (optional)**

You may choose to include further statements where relevant about:

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

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

## 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><b>During the year the clinic did not have any needs from the charity for equipment and therefore no funds were disbursed.</b></p> <p><b>No funding/grants were received by the charity for use by the clinic.</b></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	<b>Please see separate financial report</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>Please see separate financial report</b>
Amount of reserves held	Para 1.22	<b>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</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	<b>None</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>n/a</b>

### 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	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>CIO</b>
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	<b>By appointment by the Board of Trustees</b>

### 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	<b>Code of Conduct agreed by all Trustees in May 2019.</b>  <b>Safeguarding Policy agreed by all Trustees in May 2019. Signed by Clinic Directors.</b>
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

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

**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

**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 Atsede & 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:

<b><u>Directors / Trustees: Elected Members</u></b>	<b><u>Role:</u></b>	<b><u>Date Appointed</u></b>	<b><u>Date Resigned</u></b>
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</u> <u>2023</u>	<u>Total</u> <u>Year to 15</u> <u>April 2022</u>
		£	£	£	£	£
						<b>Note 8</b>
<b>Income from:</b>	<b>1</b>					
Donations	<b>2</b>	-	-	-	-	30
Charitable activities	<b>3</b>	-	-	-	-	2,500
Interest income		-	-	-	-	-
<b>Total Incoming Resources</b>		-	-	-	-	2,530
<b>Expenditure on:</b>						
Charitable activities	<b>5</b>	-	-	-	-	6,472
Administration Costs	<b>5</b>	265	-	-	265	453
<b>Total expenditure</b>		265	-	-	265	6,925
<b>Net income /(expenditure) before transfers</b>	<b>6</b>	(265)	-	-	(265)	(4,395)
<b>Transfers between funds</b>		-	-	-	-	-
<b>Net movement in funds for the year</b>		(265)	-	-	(265)	(4,395)
<b>Reconciliation of funds</b>						
<b>Total funds brought forward 16 April 2022</b>		4,906	-	-	4,906	9,301
<b>Balances carried forward 15 April 2023</b>		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>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	
<b>Current Assets</b>					
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	<b>6</b> -	-	-	-	
<b>Net Current Assets</b>	4,641	-	4,641	4,906	
<b>Net Assets</b>	<b>13</b> 4,641	-	4,641	4,906	
<b>Represented by:</b>					
<b>Funds of the Charity</b>					
Restricted funds	<b>13</b> -	-	-	-	
Designated funds	<b>13</b> -	-	-	-	
Unrestricted funds					
General funds	<b>13</b> 4,641	-	4,641	4,906	
	<b>20</b> 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>
<b>Expenditure on:</b>	£	£
Equipment Purchases	-	3,972
Clinic Support	-	-
Grant Monies	-	2,500
Other support costs	265	453
<b>Total expenditure</b>		
<b>by activity</b>	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>
		£	£	£	£
<b>Income from:</b>	<b>1</b>				
Donations	<b>2</b>	30	-	-	30
Charitable activities	<b>3</b>	-	2,500	-	2,500
Interest income		-	-	-	-
<b>Total Incoming Resources</b>		30	2,500	-	2,530
<b>Expenditure on:</b>					
Charitable activities	<b>4</b>	3,972	2,500	-	6,472
Administration Costs	<b>4</b>	453	-	-	453
<b>Total expenditure</b>		4,425	2,500	0	6,925
<b>Net income /(expenditure) before transfers</b>	<b>6</b>	(4,395)	-	-	(4,395)
<b>Transfers between funds</b>	<b>12</b>	-	-	-	-
<b>Net movement in funds for the year</b>		(4,395)	-	-	(4,395)
<b>Reconciliation of funds</b>					
<b>Total funds brought forward 16 April 2022</b>	<b>12</b>	9,301	-	-	9,301
<b>Balances carried forward 15 April 2023</b>	<b>12</b>	4,906	-	-	4,906

### 6. Creditors: Amounts falling due within one year

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

# **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.