

Charity Registration No: NIC106306
Company Registration No: NI646347 (Northern Ireland)

Baby Angels Organisation Limited

**Annual Report & Financial Statements
For the year ended 30th June 2024**

Baby Angels Organisation Limited

Legal & Administrative Information

Name of the Charity:	Baby Angels Organisation Limited
Other names used:	babyangels.org
Trustees:	Therese Bateson Bridie Gribbin Kevin Ryan Daniel Bateson
Secretary:	Therese Bateson
Charity No:	NIC106306
Company No:	NI646347 (Northern Ireland)
Registered Office:	2 Ballyneill Road Ballyronan Magherafelt Co Derry BT45 6JE
Bankers:	DANSKE BANK Northern Bank Limited T/A Danske Bank P.O. Box 183 Donegall Square West Belfast BT1 6JS
Independent Examiner:	Frazar Ngosa

Baby Angels Organisation Limited

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Baby Angels Organisation Limited

Trustees Report (Including Director's Report)

For the year ended 30th June 2024

The Trustees present their report and accounts for the year ended 30th June 2024.

The accounts have been prepared in accordance with the accounting policies set out in Note 2 to the accounts, and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)'.

Objectives and Activities

The Objectives of Baby Angels Organisation Limited are:

To relieve poverty among underprivileged children and their families world-wide by financially supporting meaningful development initiatives, aiming to promote positive change within their lives and help build sustainable livelihoods.

The main activity undertaken in relation to the objectives is fundraising through our supporters in the world's wealthiest nations, and re-distribution of that wealth to support the world's poorest children through locally established social projects.

During the current financial period, Baby Angels Organisation Limited has supported the following projects:

- 1) **Food Programme for Orphans & Vulnerable Children in Port Elizabeth South Africa** - through Emmanuel Advice & Care Centre (EACC). **(Grant Value £900)**
EACC works in collaboration with Food Forward SA to deliver the child food programme. Baby Angels grants £75 per month to enable Emmanuel to provide continuity of this service to the community. Current attendance is approximately 300 children 2 times a week, including some adults and senior community members. The project provides over 2,400 meals per month to vulnerable children from approx. 100 local families.
The management and staff of Emmanuel have expressed their gratitude for the continued support of Baby Angels which has allowed them to provide a beacon of hope in their community.
- 2) **Rafiki Foster Care – Supporting Cost of Operations (Grant Value £600.00)**
Rafiki Foster Care is a non-profit community organisation, set up by and for local people in Kenya, to provide a complete care programme for children at risk of forced labour, exploitation, sexual abuse and drug use due to family circumstances. They work collaboratively with vulnerable families in the region to provide residential respite care for their younger children, and foster homes to children without families. Baby Angels grant £50 per month towards the children's medical insurance, electricity, water and gas costs. Although this payment was disbursed in 2023 FY, the impact relates to 2024 FY.
- 3) **Tree Planting – Expanding Mphanga Primary School's Food Forest (Grant Value £1,773.00)**
This sustainable food project planted 2,000 fruit and shade trees to supply the school food programme, harness the potential of the school's newly installed solar irrigation system and encourage school attendance by pupils. The project also provided training on caring for tree seedlings to students, staff and parents.
While some fruit trees will take years to bear fruit, many will bear fruit within 3-4 years.
In the short-medium term, the establishment of this orchard represents a source of great pride and hope for the community. Students have commended the effort and will actively use the orchard as a living laboratory for their agriculture lessons at school.

Achievements and Performance

In the financial year ended 30th June 2024, Baby Angels Organisation Limited has raised funds of £4,005, distributed £2,673 to achieve its objectives, and incurred £178 in support costs.

1) Food Programme for Orphans & Vulnerable Children - South Africa

The direct benefit flowing from this activity is the reduction in levels of poverty experienced by underprivileged children and their families. The children receive physical nourishment they may not otherwise receive in an underprivileged community enabling them to flourish, and in turn relieving financial pressure on their families.

Charity objectives achieved by funding this project:

Child Wellbeing	100%
Education & Skills Development	0%
Community & Sustainability	0%

2) Rafiki Foster Care – Supporting Cost of Operations

The grant is allocated to children's medical insurance (NHIF) cover, electricity, water and gas costs.

Charity objectives achieved by funding this project:

Child Wellbeing	100%
Education & Skills Development	0%
Community & Sustainability	0%

3) Tree Planting – Expanding Mphanga Primary School's Food Forest

This sustainable food project planted 2,000 fruit and shade trees to supply the school food programme, harness the potential of the school's newly installed solar irrigation system, encourage school attendance and provided training on caring for tree seedlings to students, staff and parents.

Charity objectives achieved by funding this project:

Child Wellbeing	70%
Education & Skills Development	20%
Community & Sustainability	10%

The above benefits are evidenced through purchase receipts, photographs, blog updates and feedback from our partners demonstrating how donations from Baby Angels Organisation Limited have helped them relieve poverty in their communities.

Impact to Date

Impact is measured as the contribution made by grant activity to one child for one year, and counted cumulatively on an annual basis.

School toilet construction projects are deemed to continue to positively impact children at the school and their families for up to 10 years. Each year's impact will be counted in addition to the year of construction and in addition to the impact of previous years.

Whilst the trees planted at Mpanga PS in 2023-24 will take 3-4 years to begin bearing fruit, the impact from this project is expected to last 15 years.

Up to 30th June 2024, Baby Angels Organisation Limited has supported local organisations to:

- Provide 187,400 meals impacting 1,800 vulnerable children from 600 families
- Build four eco-sanitation toilets and six urinals impacting 9,750 children from 2,829 families
- Install one 10,000L Water Harvesting system impacting 4,200 children from 1,283 families, and,
- Plant 2,000 fruit and shade trees impacting 1,400 school pupils for 15 years starting 2026-27

To date, Baby Angels Organisation Limited has positively impacted the lives of 15,768 children from 4,728 families.

Programme	No. Meals Provided	No. Toilets Built	No. Urinals Built	Trees Planted	No. Children Impacted	No. Families Impacted
1) Emmanuel - Child Food Programme	187,400	-	-	-	1,800	600
2) Empower - Eco-Sanitation Project-01	-	2	3	-	5,400	1,500
3) Empower - Eco-Sanitation Project-02	-	2	3	-	4,350	1,329
4) Empower - Water Harvesting Project-01	-	-	-	-	4,200	1,283
5) Rafiki Care Home - Operations Support	-	-	-	-	18	15
6) Empower Tree Planting Project-01	-	-	-	2,000	-	-
	187,400	4	6	2,000	15,768	4,728

Financial Review

Review of Financial Position

At the end of the reporting period, the balance between income and expenditure is positive. Funds to be carried forward to the following financial year are £5,244 (including £500 Reserve). The opening balance for the period was £4,090 (including £500 Reserve).

£455.37 of income in the current period was received from HMRC in Gift Aid payments on donation receipts from 2023 FY. The receipt of Gift Aid payments has a significant impact on the ability of the charity to achieve its objectives.

Reserves Policy

Baby Angels Organisation Limited holds a financial reserve to cover any possible liability should the organisation need to respond to unexpected financial difficulties, to protect the charity from future changes and challenges in economic circumstances, or if the organisation should have to cease operations. A reserve of £500 is held as security before grant making activity occurs. This means that grant making activity will not occur unless charity funds, over and above the £500 reserve, are sufficient to fund the proposed grant, its related costs and general running costs for the period.

Structure, Governance and Management

Baby Angels Organisation is a limited company and a charity registered with the Charity Commission NI. Our governing document is the Baby Angels Organisation Limited Memorandum and Articles of Association.

The Trustees, who are also directors for the purpose of company law, and who served during the year were:

Therese Bateson

Bridie Gribbin

Kevin Ryan

Daniel Bateson

Recruitment and appointment of Trustees

Trustees of the charity are appointed annually and in keeping with our Memorandum and Articles of Association.

Organisational structure and how decisions are made

Decisions are considered and made by Baby Angels Organisation Limited Board of Trustees on an individual proposal basis. It is the responsibility of the Secretary to ensure the execution of decisions and the reporting of works carried out back to the Board.

Statement of Trustees Responsibilities

The Trustees, who are also the directors of Baby Angels Organisation Limited for the purpose of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Reference and Administrative Details

Name of the Charity: Baby Angels Organisation Limited
Other names used: babyangels.org
Charity Registration No: NIC106306
Company Registration No: NI646347 (Northern Ireland)

Registered Office: 2 Ballyneill Road
Ballyronan
Magherafelt
Co Derry BT45 6JE

Trustees: Therese Bateson
Michelle Ryan
Kevin Ryan
Daniel Bateson

Exemptions from disclosure

There are no exemptions from disclosure.

Funds held as custodian trustee on behalf of others

There are no funds held as custodian trustee on behalf of others.

Disclosure of information to the Independent Examiner

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to independent examination, but of which the examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

The Trustees' Report was approved by the Board of Trustees

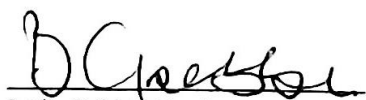
Signed by



Therese Bateson, Trustee

Date: 08/01/25

Signed by



Bridle Gribbin, Trustee

Date: 08/01/25

Independent Examiner's Report (to the Trustees of Baby Angels Organisation Limited)

For the year ended 30th June 2024

Independent Examiner's report to the Charity Trustees of Baby Angels Organisation Limited

I report on the accounts of the Trust for the year ended 30th June 2024, which are set out on pages 10 to 15

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.


Mr. Frazar Ngosa

03.12.2024

Professional membership status: N/A (Position does not constitute a public practice)
10 Hilcrest Close, Pulborough, West Sussex, RH20 3LE

Baby Angels Organisation Limited

Statement of Financial Activities (Including Income & Expenditure Account)

For the year ended 30th June 2024

	2024				2023
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Period Total Funds
	£	£	£	£	£
Income & endowments from:					
Donations & legacies	4,005	0	0	4,005	3,155
Charitable activities	0	0	0	0	0
Other trading activities	0	0	0	0	0
Investments	0	0	0	0	0
Other (Interest)	0	0	0	0	0
Total	4,005	0	0	4,005	3,155
Expenditure on:					
Raising funds	0	0	0	0	0
Charitable activities - Grant Making	2,673	0	0	2,673	1,500
Other	178	0	0	178	137
Total	2,851	0	0	2,851	1,637
Net gains/(losses) on investments	0	0	0	0	0
Net income/ (expenditure) before tax for the reporting period	1,154	0	0	1,154	1,517
Transfers between funds	0	0	0	0	0
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets	0	0	0	0	0
Actuarial gains/(losses) on defined benefit pension schemes	0	0	0	0	0
Other gains/(losses)	0	0	0	0	0
Net movements in funds	0	0	0	0	0
Tax payable	0	0	0	0	0
Reconciliation of funds					
Total funds brought forward	4,090	0	0	4,090	2,573
Total funds carried forward	5,244	0	0	5,244	4,090

Baby Angels Organisation Limited

Balance Sheet

As at 30th June 2024

	2024	2023
	Total funds £	Prior year funds £
Fixed assets:		
<i>Total fixed assets</i>	0	0
Current assets:		
Cash at bank and in hand	5,744	4,590
<i>Total current assets</i>	5,744	4,590
Liabilities:		
Creditors: Amounts falling due within one year	900	900
<i>Net current assets or liabilities</i>	900	900
<i>Total assets less current liabilities</i>	4,844	3,690
Creditors: Amounts falling due after more than one year	0	0
Provisions for liabilities (<i>Reserve</i>)	500	500
<i>Net asset or liabilities excluding pension asset or liability</i>	4,344	3,190
Defined benefit pension scheme asset or liability	0	0
Total net assets or liabilities	4,344	3,190
The funds of the charity:		
Endowment funds	0	0
Restricted income funds	0	0
Unrestricted funds	4,344	3,190
Revaluation reserve	0	0
Pension reserve	0	0
<i>Total unrestricted funds</i>	4,344	3,190
Total charity funds	4,344	3,190

The accounts have been prepared in accordance with the charities governing document, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)'.

For the year ending 30/06/2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Signed by



Date: 08/01/25

Therese Bateson, Trustee

Baby Angels Organisation Limited

Statement of Cash Flows

	Current Year Total funds £	Prior year funds £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	1,154	1,517
Cash flows from investing activities:		
Dividends, interest and rents from investments	0	0
Proceeds from the sale of property, plant and equipment	0	0
Purchase of property, plant and equipment	0	0
Proceeds from sale of investments	0	0
Purchase of investments	0	0
Net cash provided by (used in) investing activities	0	0
Cash flows from financing activities:		
Repayments of borrowing	0	0
Cash inflows from new borrowing	0	0
Receipt of endowment	0	0
Net cash provided by (used in) financing activities	0	0
Change in cash and cash equivalents in the reporting period	1,154	1,517
Cash and cash equivalents at the beginning of the reporting period	4,090	2,573
Change in cash and cash equivalents due to exchange rate movements	0	0
Cash and cash equivalents at the end of the reporting period	5,244	4,090

Reconciliation of net income/(expenditure) to net cash flow from operating activities

For the year ended 30th June 2024

	Current year £	Prior year £
Net income/(expenditure) for the reporting period (as per SoFA)	1,154	1,517
Adjustments for:		
Depreciation charges	0	0
(Gains)/losses on investments	0	0
Dividends, interest and rents from investments	0	0
Loss/(profit) on the sale of fixed assets	0	0
(Increase)/decrease in stocks	0	0
(Increase)/decrease in debtors	0	0
Increase/(decrease) in creditors	0	0
Net cash provided by (used in) operating activities	1,154	1,517

Analysis of cash and cash equivalents

For the year ended 30th June 2024

	Current year £	Prior year £
Cash in hand	5,244	4,090
Notice deposits (less than 3 months)	0	0
Overdraft facility repayable on demand	0	0
Total cash and cash equivalents	5,244	4,090

Baby Angels Organisation Limited

Notes to the Financial Statements

For the year ended 30th June 2024

1. Company Information

Baby Angels Organisation Limited is a private company limited by guarantee incorporated in N. Ireland. The registered office is 2 Ballyneill Road, Ballyronan, Magherafelt Co Derry BT45 6JE.

2. Accounts convention

The accounts have been prepared in accordance with the charities governing document, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)'.

The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these accounts are rounded to the nearest £.

The accounts have been prepared on an accruals basis.

3. Going Concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue its operations for the foreseeable future, and therefore adopt the going concern basis of accounting in preparing the accounts.

There are no material uncertainties about the charity's ability to continue its activity for the foreseeable future. Grant making activity will only be undertaken where the Trustees are confident that grant and support funds are available over and above the £500 reserve.

4. Charitable Funds

All funds of the charity are unrestricted funds, available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Outline Summary of Fund Movements

Fund Name	Fund balances brought forward				Gains and losses	Fund balances carried forward
	£	Income	Expenditure	Transfers		£
Restricted Funds	0	0	0	0	0	0
Unrestricted Funds	4,090	4,005	2,851	0	0	5,244
Total Funds	4,090	4,005	2,851	0	0	5,244

5. Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Cash donations are recognised upon receipt. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of receipt.

'Donations & legacies' refers primarily to cash donations received including Gift Aid receipts.

'Other' income for the current period includes bank interest.

6. Resources Expended

All expenditure is accounted for on an accrual 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, the amount of the obligation can be measured reliably, and it is probable that the payment will be made.

Expenditure on charitable activities includes costs undertaken to further the purposes of the charity.

In the financial year ended 30th June 2024, Baby Angels Organisation Limited disbursed **£2,673** of grants in order to achieve its objectives.

£900.00 was disbursed in the current period to Emmanuel, S Africa and is accounted for below.

£1,773.00 was disbursed in the current period to Empower Projects, Malawi and is accounted for below.

Analysis of Expenditure on Charitable Activities

Activity of Programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total
	£	£	£	£
Activity 1 - Grant Making	0	2,673	178	2,851
Total	0	2,673	178	2,851

7. Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charity activities and include fundraising, office, banking and IT costs.

Analysis of Support Costs

Support Cost	Raising funds	Activity 1 - Grant Making	Grand Total	Basis of allocation
	£	£		
Fundraising	0	0	0	All Support Costs relate to Activity 1 - Grant Making
Admin Fees	0	34	34	
Finance	0	126	126	
Information Technology	0	18	18	
Function/Activity Total	0	178	178	

8. Financial Instruments

Assets

Basic financial assets, which include debtors and cash and bank balances, are recognised as financial resource available to the charity and measured on initial recognition at the amount receivable. An asset is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Liabilities

Basic financial liabilities, which include creditors and bank loans, are recognised as financial claim on the charity's resources and are measured on initial recognition at the amount payable. A liability is recognised where there is a legal or constructive obligation to make payments to third parties, the amount of the obligation can be measured reliably, and it is probable that the payment will be made.

Liabilities stated on the balance sheet of £900.00 include grants payable to be expended in the 2024-25 year.

Trustees Remuneration

None of the Trustees (or any person connected with them) received any remuneration or benefits from the charity during the year.

Trustees Expenses

No trustees' expenses have been occurred in the current period.

Independent Examination Fees

The accounts were independently examined on a voluntary basis and no fee was payable.

Employees

The charity does not have any employees. All required activity is carried out by the Trustees on a voluntary basis.

Related Party Transactions

There were no disclosable related party transactions during the year.

Grant Making Activities

In the financial year ended 30th June 2024, Baby Angels Organisation Limited disbursed **£2,673** of grants in order to achieve its objectives.

£900.00 was disbursed in the current period to Emmanuel, S Africa and is accounted for below.

£1,773.00 was disbursed in the current period to Empower Projects, Malawi and is accounted for below.

Analysis of Grants

Grant Making to:	Grants to Institutions	Grants to Individuals	Support Costs	Total
	£	£	£	£
Child Wellbeing	2,141	0	143	2,284
Education & Skills Development	355	0	24	378
Community and Sustainability	177	0	12	189
Total	2,673	0	178	2,851

Analysis of Charitable Activities

Grant Making to:	Activities undertaken directly	Grant funding of Activities	Support Costs	Total
	£	£	£	£
Child Wellbeing	0	2,141	143	2,284
Education & Skills Development	0	355	24	378
Community and Sustainability	0	177	12	189
Total	0	2,673	178	2,851