

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

Baby Angels Organisation Limited

**Annual Report & Financial Statements
For the year ended 30th June 2025**

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:	Mr. Frazar Ngosa

Baby Angels Organisation Limited

CONTENTS

	Page
Trustees Report	4
Independent Examiners Report	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13

Baby Angels Organisation Limited

Trustees Report (Including Director's Report)

For the year ended 30th June 2025

The Trustees present their report and accounts for the year ended 30th June 2025.

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)**
A grant of £75 per month to helps Emmanuel deliver the child food programme attended by over 300 children 2-3 times a week. The project delivers over 2,400 meals per month to vulnerable children from approx. 100 local families. The programme also welcomes a small number of elderly and vulnerable adults. The management and staff of Emmanuel express their gratitude for our continued support which allows them to provide a secure beacon of hope in their community.
- 2) **Rafiki Foster Care, Kenya – 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 younger children, and foster homes to children without families. Baby Angels grants £50 per month towards medical insurance, electricity, water and gas expenses.
- 3) **Eco-Sanitation Toilets – Kamwendo Primary School, Malawi (Grant Value £2,417.41)**
This project built 2 Eco-sanitation toilets and 2 Eco-sanitation urinals in a school of 370 children. Eco-sanitation toilets and urinals offer quality hygienic facilities improving child health, wellbeing and motivating attendance (particularly for girls). This technology also provides compost for the school gardens and food programme, and the community benefits from technology transfer when training local artisans in construction of the toilets.
- 4) **Water Harvesting – Kamwendo Primary School, Malawi (Grant Value £2,280.94)**
Kamwendo PS had no access to water within 1km radius of the school. This project installed 2 water harvesting tanks and piping to harvest water from the school rooftops creating 10,000 litres of stored water capacity for handwashing and sanitation of toilets (installed in the project above). This will minimise the distance kids need to travel to fetch water for the school, thereby increasing the time allowed for lessons. The tanks will also provide water for the school gardens in the dry season. Broader ecological benefits manifest through the reduction of surface run-off and erosion by redirecting water away from the surrounding area into storage tanks.

Achievements and Performance

In the financial year ended 30th June 2025, Baby Angels Organisation Limited has raised funds of £6,284, distributed £6,198 to achieve its objectives, and incurred £187 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 cover, electricity, water and gas costs to enable secure access to medical services, heat, light and cooking facilities.

Charity objectives achieved by funding this project:

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

3) **Eco-Sanitation Toilets – Kamwendo Primary School, Malawi (Grant Value £2,417.41)**

Benefits include improved sanitation, hygiene, child health, well-being, and nutrition through inputs to the school gardens and food programme.

Charity objectives achieved by funding this project:

Child Wellbeing	80%
Education & Skills Development	10%
Community & Sustainability	10%

4) **Water Harvesting – Kamwendo Primary School, Malawi (Grant Value £2,280.94)**

This installation will minimise the distance kids need to travel to fetch water for the school, thereby increasing the time allowed for lessons, provide water for the school gardens in the dry season feeding into the school gardens and food programme while also preventing surface run-off and erosion.

Charity objectives achieved by funding this project:

Child Wellbeing	80%
Education & Skills Development	10%
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/water harvesting 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 2025, Baby Angels Organisation Limited has supported local organisations to:

- Provide 210,200 meals impacting 2,100 vulnerable children from 700 families
- Build 6 eco-sanitation toilets and 8 urinals impacting 12,470 children from 3,736 families
- Install two 10,000L Water Harvesting systems impacting 5,970 children from 1873 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 20,576 children from 6,339 families.

Programme	No. Meals Provided	No. Toilets Built	No. Urinals Built	No. Water Harvesting Systems Installed	Trees Planted	No. Children Impacted	No. Families Impacted	Cum. Impact Year
1) Emmanuel - Child Food Programme	210,200	-	-	-	-	2,100	700	n/a
2) Empower - Eco-Sanitation Project-01	-	2	3	-	-	6,300	1,800	7
3) Empower - Eco-Sanitation Project-02	-	2	3	-	-	5,800	1,813	4
4) Empower - Water Harvesting Project-01	-	-	-	1	-	5,600	1,750	4
5) Rafiki Care Home - Operations Support	-	-	-	-	-	36	30	n/a
6) Empower Tree Planting Project-01	-	-	-	-	2,000	-	-	Starts 2026
7) Empower - Eco Sanitation Project 3	-	2	2	-	-	370	123	1
8) Empower - Water Harvesting Project-02	-	-	-	1	-	370	123	1
	210,200	6	8	2	2,000	20,576	6,339	

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 £5,643 (including £500 Reserve). The opening balance for the period was £5,744 (including £500 Reserve).

£435.87 of income in the current period was received from HMRC in Gift Aid payments on donation receipts from 2024 FY. The receipt of Gift Aid payments has a significant impact on the ability of the charity to achieve its objectives.

Charity donation boxes in local shops have brought income of £826.60 for the 2024-5 financial year. The trustees express their sincere thanks to the shop owners and customers.

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.

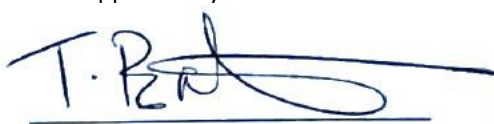
Funds held as custodian trustee on behalf of others

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: 08/01/2026

Signed by 
Bridie Gribbin, Trustee

Date: 08/01/2026

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

For the year ended 30th June 2025

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.

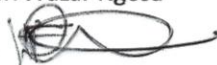
My role is to state whether any material matters have come to my attention giving me cause to believe:

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



10/11/2025

Professional membership status: Part Qualified Management Accountant
10 Hilcrest Close, Pulborough, West Sussex, RH20 3LE

Statement of Financial Activities (Including Income & Expenditure Account)

For the year ended 30th June 2025

	2025				2024
	Unrestricted	Restricted	Endowment		Restated
	Funds	Funds	Funds	Total Funds	Prior Period
	£	£	£	£	Total Funds
					£
Income & endowments from:					
Donations & legacies	6,284	0	0	6,284	4,005
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	6,284	0	0	6,284	4,005
Expenditure on:					
Raising funds	0	0	0	0	0
Charitable activities - Grant Making	6,198	0	0	6,198	2,673
Other	187	0	0	187	178
Total	6,385	0	0	6,385	2,851
Net gains/(losses) on investments	0	0	0	0	0
Net income/ (expenditure) before tax for the reporting	-101	0	0	-101	1,154
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	5,744	0	0	5,744	4,590
Total funds carried forward	5,643	0	0	5,643	5,744

Baby Angels Organisation Limited

Balance Sheet

As at 30th June 2025

Balance Sheet

	2025	2024
	Total funds £	Prior year funds £
Fixed assets:		
<i>Total fixed assets</i>	0	0
Current assets:		
Cash at bank and in hand	5,643	5,744
<i>Total current assets</i>	5,643	5,744
Liabilities:		
Creditors: Amounts falling due within one year	1,500	900
<i>Net current assets or liabilities</i>	1,500	900
<i>Total assets less current liabilities</i>	4,143	4,844
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>	3,643	4,344
Defined benefit pension scheme asset or liability	0	0
Total net assets or liabilities	3,643	4,344
The funds of the charity:		
Endowment funds	0	0
Restricted income funds	0	0
Unrestricted funds	3,643	4,344
Revaluation reserve	0	0
Pension reserve	0	0
<i>Total unrestricted funds</i>	3,643	4,344
Total charity funds	3,643	4,344

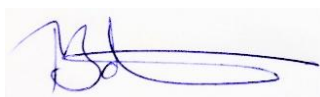
The accounts have been prepared in accordance with the charities governing document, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in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

For the year ending 30/06/2025 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: 08/01/2026

Therese Bateson, Trustee

Baby Angels Organisation Limited

Baby Angels Organisation Limited

Statement of Cash Flows

For the year ended 30th June 2025

	Current Year Total funds	Prior year funds
	£	£
Cash flows from operating activities:		
<i>Net cash provided by (used in) operating activities</i>	-101	1,154
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
<i>Net cash provided by (used in) investing activities</i>	0	0
Cash flows from financing activities:		
Repayments of borrowing	0	0
Cash inflows from new borrowing	0	0
Receipt of endowment	0	0
<i>Net cash provided by (used in) financing activities</i>	0	0
Change in cash and cash equivalents in the reporting period	-101	1,154
Cash and cash equivalents at the beginning of the reporting period	5,744	4,590
Change in cash and cash equivalents due to exchange rate movements	0	0
Cash and cash equivalents at the end of the reporting period	5,643	5,744

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

For the year ended 30th June 2025

	Current year	Prior year
	£	£
Net income/(expenditure) for the reporting period (as per SoFA)	-101	1,154
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	-101	1,154

Analysis of cash and cash equivalents

For the year ended 30th June 2025

	Current year	Prior year
	£	£
Cash in hand	5,643	5,744
Notice deposits (less than 3 months)	0	0
Overdraft facility repayable on demand	0	0
Total cash and cash equivalents	5,643	5,744

Baby Angels Organisation Limited

Notes to the Financial Statements

For the year ended 30th June 2025

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				Gains and losses	Fund balances carried forward
	brought forward	Income	Expenditure	Transfers		
	£	£	£	£	£	£
Restricted Funds	0	0	0	0	0	0
Unrestricted Funds	5,744	6,284	6,385	0	0	5,643
Total Funds	5,744	6,284	6,385	0	0	5,643

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 2025, Baby Angels Organisation Limited disbursed **£6,198** 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.

£600.00 was disbursed in the current period to Rafiki Care Home. Kenya and is accounted for below.

£4,698.35 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	6,198	187	6,385
Total	0	6,198	187	6,385

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	124	124	
Information Technology	0	29	29	
Function/Activity Total	0	187	187	

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 £1,500.00 include grants payable to be expended in the 2025-26 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 2025, Baby Angels Organisation Limited disbursed **£6,198** 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.

£600.00 was disbursed in the current period to Rafiki Care Home. Kenya and is accounted for below.

£4,698.35 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	5,259	0	158	5,417
Education & Skills Development	470	0	14	484
Community and Sustainability	470	0	14	484
Total	6,198	0	187	6,385

Analysis of Charitable Activities

Grant Making to:	Activities undertaken directly	Grant funding of Activities	Support Costs	Total
	£	£	£	£
Child Wellbeing	0	5,259	158	5,417
Education & Skills Development	0	470	14	484
Community and Sustainability	0	470	14	484
Total	0	6,198	187	6,385