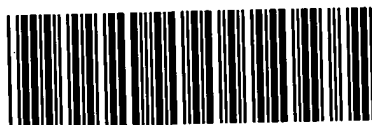

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MAY 2022

TUESDAY



A03 *ABWEEAFC* #250
31/01/2023
COMPANIES HOUSE

Company Number 5449185
Charity Number 111873

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

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FOR THE YEAR ENDED 31st MAY 2022

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FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

COMPANY INFORMATION

Directors and Trustees

Diane Mitchell	(Chair)
Valerie Lithgow	(Secretary)
Peter David Mitchell	(Treasurer)
Elizabeth Geraldine Ann Cassidy	
Kirstin Rebecca Datta	
Jacqueline Madden	

Company number 5449185

Charity number 1111873

Date of incorporation 11 May 2005

Registered office 107 Weston Lane
Basford
Crewe
CW2 5NJ

Bankers The Co-operative Bank plc
PO Box 101
1 Balloon Street
Manchester M60 4EP

FOREVER ANGELS UK LIMITED
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TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MAY 2022

The Trustees present their report and the accounts for the year ended 31st May 2022.

Incorporation

The Company was incorporated, on 11th May 2005 and became a registered charity on 31st October 2005. The Trustees are also the Directors of the charitable company for the purposes of Company Law.

Objectives and Activities

The principal activity of the Charity is to fundraise for, and support, the activities of Forever Angels Tanzania which are to relieve poverty, sickness and distress, the advancement of education and the preservation and protection of good health amongst orphaned, abandoned, and unwanted children and their families in Tanzania, in particular by the provision, maintenance and support of a home, and by outreach work in the local communities.

Structure, Governance and Management of the Charity

The Charity has a Trustee Board who normally meet eight times a year, comprising a Chair, a Secretary, a Treasurer and, for the first nine months of the financial year ending 31st May 2022, four other trustees, one resigning in February 2022. The Charity has two employees, the Project Director and Founder, and the Maisha Matters Project Director who both also normally attend Trustee Board meetings and provide progress reports to these meetings on UK activities and the work of the Forever Angels Tanzania Baby Home and the Maisha Matters projects. At each Trustee Meeting, the Trustees normally review the financial status of the Charity, particularly income, expenditure and reserves, fundraising issues together with anything of significance that might impact upon the progress or success of the charity. The Charity's employees are also responsible for all fundraising grant applications.

The detailed financial records are maintained by the Secretary and reviewed by the Treasurer who is also responsible for the formal submissions to Companies House and the Charity Commission.

The financial status of the Forever Angels Tanzania NGO, which the Charity supports is monitored by the Project Director and Founder and requests made to the Trustees for grants to be made to Forever Angels Tanzania, on a case-by-case basis.

The Charity's governing document and policies are reviewed on a periodic basis.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the strategy for the year.

FOREVER ANGELS UK LIMITED
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Achievements and performance

Forever Angels Tanzania operates the Baby Home and runs the 'Maisha Matters' projects in Mwanza. It also supports 'Maisha Matters' projects at three other sites in Tanzania (Geita, Arusha and Dar es Salaam) through a Social Franchise model. Maisha Matters provides an information, advice, and support network to enable babies who would often be abandoned to remain in the care of a close relative. As explained below in the financial review, Forever Angels UK Ltd provided grants which met nearly 60% of the running costs of Forever Angels Tanzania involvement in these projects. A small amount of support came from within Tanzania, with the remainder from Forever Projects in Australia and Forever Angels USA. Whilst all part of the Forever Angels 'family' with similar objectives, these are all independent organisations. The biggest single item of expenditure in Tanzania continued to be the employment of local staff at 36% of total costs. Forever Angels Tanzania pays its staff fair and, by local standards, generous salaries. As a consequence, we have a loyal and hard-working group of care and support staff, all Tanzanian nationals, dedicated to the welfare of the babies at the Baby Home and the Maisha matters projects. The well-trained FA Tanzanian managers continually demonstrate their professionalism and competence in keeping everything going well in Tanzania, with the lightest of touches of support from the UK.

Since the Baby Home was established in 2005, some 444 babies have entered the Home. The fact that only 21 entered in the last year reflects the success of the Maisha Matters approach where 349 babies received support and remained in the care of their families. In addition, support was given to help set up 55 small businesses which themselves had 345 beneficiaries. Malaria prevention continues to be a key focus and 75 nets were given out last year. Maisha Matters work now takes one quarter of the Tanzanian budget.

These are only a sample of the achievements of the Forever Angels family. A much fuller picture providing considerably more details of the successes and achievements can be obtained from the Report, Covid Response and Strategic Plan which is available on the Forever Angels website: www.foreverangels.org

Financial Review

INCOME: The 2021/22 financial year saw the continuing impact of the global Covid 19 pandemic on funding. FAUK's income was very similar to the previous year at £247K. However, it should also be noted that, as in 2020/21, the mechanism by which Forever Projects (Australia) met their original pledge to fund the salary of the Maisha Matters Project Director, who is formally employed by FAUK Ltd, is met by a direct payment to Forever Angels Tanzania for this salary on a 'quid pro quo' basis. So, the income does not appear in the FAUK books, but the cost does.

As ever, we must thank our loyal cohort of regular donors who contributed one third of FAUK's income. A further 5% came from those individual donors who took advantage of the UK Government's Gift Aid Scheme. Another 20% of our income came from trust funds, with the remainder being some very generous one-off donations from a variety of sources.

The Forever Angels family remains extremely grateful to all its supporters, whether they be large or small, and without whom none of our work helping disadvantaged babies and families in Tanzania could be continued.

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EXPENDITURE: In the June 2021 to May 2022 financial year, Forever Angels UK provided grants to the Forever Angels Baby Home and its Maisha Matters affiliates totalling £187,000 a 5% reduction from the previous year. This contributed just under 60% of the year's running costs of Forever Angels Tanzania. A further 24% came from our Forever Projects friends in Australia, 8% from Forever Angels USA, a further 8% from trust funds, and a further 4% raised locally. The various proportions of FAUK's expenditure in 2021/22 were 70% being spent on grants to the Baby Home/Maisha Matters, 27% on its UK based staff, and the remainder being spent on administration and miscellaneous items. FAUK Ltd, which is both a registered charity and company limited by guarantee, currently employs two staff on a full-time basis, these being the Project Director and Founder, and its Maisha Matters Project Director. All its other functions in the UK are carried out by members of the Trustee Board on an entirely voluntary and unpaid basis.

FAUK expenditure in 2021/22 exceeded our income by £16K. This additional expenditure was, as in 2020/21, drawn from our current account balance. FAUK's invested reserves remain at just over £150K and are still within our policy of carrying at least six month's expenditure in reserve. Inevitably, the end year current account balance was reduced, from an opening balance £34K to a closing balance of £15K.

FUTURE PLANS: We entered the 2021/22 FY with the Covid 19 pandemic beginning to become a 'normal' feature of daily lives across the World. There has been, as was predicted a year ago, a negative financial impact from this over the past year and, despite some recent optimism that the worst is behind us, there is still a considerable need for caution. As explained above, FAUK is still comfortably maintaining its reserves policy of having six month's expenditure available, although consecutive years of losses have significantly reduced our end year current account balance. Our generous Forever Projects friends in Australia continue to be an extremely valuable source of funds to the Tanzanian projects, but they face similar uncertainties.

One of FAUK's many strengths has been its diversity of income sources – generous loyal regular donors, multi-year support from trust funds, corporate sponsors, and many spontaneous one-off donations, often of a considerable size. However, fundraising continues to be the heart of the Trustee Board's concerns, recognising that continuing income reduction is likely to remain a reality. As in the previous year, there is still too much uncertainty to arrange a major fundraising event such as a dinner and charity auction, but we also recognise that we needed to maintain and support our loyal donor base. However, we cannot, nor should not, continually call upon the same people to provide us with additional financial support. We continue to try and spread the Forever Angels' message to a wider audience, and to keep under continual review our volunteer policy. Volunteers have in the past provided both a valuable additional resource to the Baby Home and created a new set of contacts with accompanying fund-raising opportunities for Forever Angels UK Ltd. Inevitably, Covid restrictions have stopped all volunteer activity, but it is our intention to resume a limited volunteer programme as soon as it becomes safe to do so, but again this is very unlikely until late in 2023. Finally, we recognise that digital fundraising is having a major impact on the Third Sector. We continue to have some limited success in this area through the DonorSee platform but are still looking to increase our digital fundraising knowledge and improve our income whilst, at the same time, not becoming a 'victim' of some of the potential pitfalls of increasing our Social Media exposure.

Recognising the concerns about future income streams, we still have 'on hold' any expansion of the

FOREVER ANGELS UK LIMITED
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Tanzanian Maisha Matters projects. It is vital that we don't overextend ourselves with unsustainable promises or expectations. In this regard, we will be reviewing our full cost base and, in particular, the justification for the continued employment of our Maisha Matters Project Director. This role allowed for the successful production of all the documentation and subsequent implementation of all the Maisha Matters 'Social Franchise' model, but that work is now largely complete.

2022/23 will also see a change to the organisation of the Baby Home from an 'orphanage' type model to a 'family homes' type model. This will be an important step in putting Forever Angels in line with best practice for infant care, but we anticipate that net cost changes over time of this important change will be minimal.

Directors and Trustees

The trustees who served during the year are as stated below:

Diane Mitchell (Chair)
Valerie Lithgow (Secretary)
Peter David Mitchell (Treasurer)
Elizabeth Geraldine Ann Cassidy
Kirstin Rebecca Datta
Jacqueline Madden
Karen Retford (resigned 20/02/22)

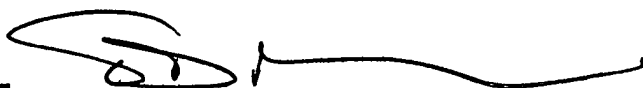
Auditors

The Company is exempt from audit under the Companies Act 2006 and Charities Act 2011.

The annual report and accounts have been prepared in accordance with the requirements of Statement of Recommended Practice for Charities (Charities SORP) and the Companies Act 2006 as applicable for a small charitable company.

By order of the board

Peter Mitchell Trustee/Director



Date: 18th January 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations. Company and charity law requires the Trustees to prepare accounts for each financial year. Under that law, the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The accounts are required by law to give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing these accounts the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and

-
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity))
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st May 2022 (£)

	NOTE	UNRESTRICTED FUNDS 2022	RESTRICTED FUNDS 2022	TOTAL FUNDS 2022	UNRESTRICTED FUNDS 2021	RESTRICTED FUNDS 2021	TOTAL FUNDS 2021
INCOME	1						
Donations	2	208,545		208,545	159,011		159,011
Grants	3	11,286	26,174	37,460	7,827	76,967	84,794
Income from Charitable Activities	4	1,251		1,251	2,486		2,486
Investments	5	191		191	680		680
TOTAL INCOME		221,273	26,174	247,447	170,004	76,967	246,971
EXPENDITURE							
Raising funds	6	36,169		36,169	33,364		33,364
Charitable Activities	7	205,619	18,731	224,350	155,478	76,967	232,445
Agency fees		2,973		2,973	2,550		2,550
TOTAL EXPENDITURE		244,761	18,731	263,492	191,392	76,967	268,359
NET INCOME/ (EXPENDITURE) FOR THE YEAR		(23,488)	7,443	(16,045)	(21,388)		(21,388)
Transfer between funds							
NET MOVEMENT IN FUNDS		(23,488)	7,443	(16,045)	(21,388)		(21,388)
TOTAL FUNDS BROUGHT FORWARD		188,030		188,030	209,418		209,418
TOTAL FUNDS CARRIED FORWARD		164,542	7,443	171,985	188,030		188,030


FOREVER ANGELS UK LIMITED
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BALANCE SHEET AT 31st MAY 2022

	2022 £	2021 (restated) £
Fixed Assets		
Current Assets		
Cash at bank and in hand (Note 8)	169,208	187,741
Debtors: amounts due to be received within one year (Note 9)	4,812	2,838
Total Current Assets	174,020	190,579
Creditors: amounts falling due within one year (Note 10)	(2035)	(2,549)
Net Current Assets	171,985	188,030
Total Net Assets	171,985	188,030
Charitable Funds (note 11)		
Restricted Funds	7,443	-
Unrestricted Funds	164,542	188,030
Total Funds	171,985	188,030

For the financial year-ended 31st May 2022, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476 B (2). The Company was also entitled to exemption from audit under section 144 (1) of the Charities Act 2011 and no notice has been deposited under section 146 (1). The Directors, however, acknowledge their responsibilities for ensuring that the Company keeps accounting records which comply with section 386 of the Companies Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the year-end and of its surplus/deficit for the financial year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the Company. The accounts have been independently examined in accordance with Charity Commission requirements. The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies' subject to the small companies' regime.

These accounts were approved by the Trustees on 18th January 2023 and were signed on its behalf by:


.....Peter Mitchell Director, dated 18th January 2023

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2022

- I. Accounting Policies**
- II. Accounting convention.**
The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have also been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) as applicable to small charities, the Companies Act 2006 and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.
- III. Fund accounting**
Unrestricted funds are available for use at the discretion of the trustees and in furtherance of the general objectives of the charity. *Restricted funds* are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. *Designated funds* (if any) are unrestricted funds earmarked for particular purposes.
- IV. Income**
All income, grants and donations are included in the statement of financial activities when the charity is entitled to and is more likely than not to receive the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income: Voluntary income is received by way of grants, donations and gifts. Incoming resources from charitable trading activity are accounted for when earned.
- V. Expenditure including grants payable**
Expenditure is recognised on an accruals basis as a liability is incurred. Liabilities are recognised when there is a legal and constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable accuracy. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
- VI. Prior period adjustment**
The Statement of Financial Activities and Balance sheet for 2021 have been restated from those reported in the 2021 Financial Statement to include the accrual of Gift Aid income receivable at the balance sheet date but not received until the year ended 31st May 2022. This change in accounting policy results in an increase in donations income and the reported results for the year ended 31st May 2021 of £2,838 and an increase in debtors, net current assets, net assets and unrestricted funds as previously reported at 31st May 2021 of £2,838.

FOREVER ANGELS UK LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2022**

2. Donations **2022** **2021 (restated)**

Donations comprise:	Donations	£194,806	£ 142,432
	Gift Aid (net)	<u>£13,739</u>	<u>£ 15,579</u>
	Total	<u>£ 208,545</u>	<u>£159,011</u>

3. Grant Income

Grants from charitable trusts and foundations totalled £37,460 (2021: £84794), of which £26,174(2021: £76,967) were restricted.

4 Charitable Activities Income

Principally income from Goods Sold

5. Investments

Comprises interest received from two instant access savings accounts used to hold the charity's reserves. The charity holds no other investments.

6. Raising funds

The charity has two full time employees who are paid equally. One full time equivalent is employed on Charitable Activities; the other full time equivalent is employed on Fundraising. The full cost of their employment (including pension contributions to NEST) was £66,299. (2021: £63,867) These costs, together with miscellaneous costs incurred and travel expenses of £6039 (2021: £2579) are shared equally between the two activities.

7. Charitable Activities Expenditure

Comprises, primarily grants to Forever Angels Tanzania (an NGO registered with the Tanzanian Government) of £187,000, (2021: £198,000). Of the restricted income received (see Note 3), £7,443 will be incorporated into grants made to FATz in 2023. Grants are made on a case by case, 'needs' basis. The needs are discussed and agreed for each case by the Trustees. No forward commitments for grants are made and therefore no provisions have been made for subsequent or future years' grants to FATZ.

One full time employee equivalent, at a salary cost and travel expenses cost of £36,169 (2021: £34,445), is employed on charitable activities (see Note 6 above).

All trustees perform their duties on an entirely voluntary basis. No trustee received any remuneration or expenses during the financial year.

8. Cash at bank and in hand

	2022	2021
	£	£
Current account end year balance and petty cash	15,679	34,403
Instant access interest bearing savings accounts	<u>153,529</u>	<u>153,338</u>
	169,208	187,741

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2022**

9	Debtors: amounts due to be received within one year	2022	2021 Restated
		£	£
	Trade debtors	-	-
	Gift Aid claimed and owed (2021 accounts restated to include this)	4,812	2838
		<u>4,812</u>	<u>2838</u>

10	Creditors: amounts falling due within one year	2022	2021
		£	£
	Trade Creditors	-	-
	Taxation and social security	2,035	2,549
	Accruals and deferred income	-	-
	Total	<u>2,035</u>	<u>2,549</u>

11	Analysis of Charitable Funds	1 June 2021	Income	Expenditure	Transfers	31 May 2022
		£	£	£	£	£
		Restated				
	Restricted Funds	-	26,175	18,731	-	7,443
	Unrestricted Funds	188,030	221,273	244,761	-	164,542
	Total Funds	<u>188,030</u>	<u>247,447</u>	<u>263,492</u>	<u>-</u>	<u>171,985</u>

Unrestricted funds represent the funds of the charity that have not been designated for particular charitable purposes.

Restricted funds represent the balance of restricted funds for specific purposes.

12 Analysis of net assets between funds

	Fixed Assets	Net Current Assets	Net Assets
	£	£	£
Restricted Funds	-	7,443	7,443
Unrestricted Funds	-	164,542	164,542
Total	<u>-</u>	<u>171,985</u>	<u>171,985</u>

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2022

12 Limited by guarantee

The company is a private company limited by guarantee and consequently does not have share capital. Each member has undertaken to contribute an amount not exceeding £10 towards the assets of the company in the event of the company being wound up.

FOREVER ANGELS UK LIMITED
(A company limited by guarantee and a registered charity)

Independent examiner's report to the trustees of Forever Angels UK Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 2022 which are set out on pages 8 to 13.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.


Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that, in any material respect:

1. the accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:



Name: Roger M Davies BA, FCA, D.Cha. Chartered Accountant

Address: 14 Willow Hayes, Ashton Hayes, Chester CH3 8BT

Date: 30th January 2023