

ANGEL WELFARE AND EDUCATION TRUST
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021

Riley Moss 2018 Limited
Riley House
183-185 North Road
Preston
Lancashire
PR1 1YQ

ANGEL WELFARE AND EDUCATION TRUST

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FOR THE YEAR ENDED 31 OCTOBER 2021**

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ANGEL WELFARE AND EDUCATION TRUST

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 OCTOBER 2021

Trustees	Mr Nasim Patel Mrs Yasmin Patel Mr. Hussan Mussa Mrs. Zubeda Mussa Mr Moinuddin Saiyed Mr Farook Essa
Principal address	29 The Drive Preston Lancashire PR2 8FF
Registered charity number	1106010
Independent examiner	Riley Moss 2018 Limited Riley House 183-185 North Road Preston Lancashire PR1 1YQ

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2021. The trustees have adopted the provisions of 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 2019).

Objectives and activities

Objectives and aims

Angel Welfare and Education Trust activities are based on long term projects across thousands of square miles reaching out to individuals, families & villages with effective programs such as school feeding, orphan support and education support. Angel Welfare and Education Trust is working with local organizations to provide awareness of health and social responsibility by organising & delivering medical outreach caravans into rural villages.

Significant activities

2021, as expected, was a difficult year to navigate around coronavirus-19 and the ever increasing drought and crop failures. As the year passed and restrictions of social distancing were relaxed we moved slowly away from food distributions to engaging social enterprises and income generation projects. As schools re-opened we supported schools and education centres to help bridge the gap of lost time during the coronavirus-19 lockdowns.

General poverty was increasing month on month and is still increasing as crops fail due to the lack of rain. With the rising costs of transport and fuel and basic products across the world the cost of living was rising sharply. The droughts causing cattle to die as there was not enough grass to keep them alive. Families and individuals who were self-sustaining have reached out for assistance this year for the reasons mentioned above.

Although most of 2021 was spent handing out basic foods the latter part was spent in school assistance and enterprise objectives to try and kick-start the economy for farmers and small businesses who suffered earlier in the year. At our centre we kept many seminars to bring the youth and the adults back on their feet. Many suffered with diseases and dare not see doctors outside their villages. Medical Outreach programs we organised were very busy and much needed. In previous years our medics would see 400 persons per day but in 2021 this increased to 600 per day. During our medical outreach programs, other international aid agencies were invited to provide Covid vaccines for those eligible.

Public benefit

Angel Welfare and Education Trust core activities are still based around the long-term devastating effects of abstract poverty and economic instability of rural Africa. These devastating effects demand our charity to provide the very basic provisions of shelter, food and clean water.

Financial review

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure.

This provides sufficient funds to cover management and administration and support costs.

Future plans

In 2022, AWET intend to provide more income generation support and enterprise grants to assist those who want to become self-sufficient. AWET shall seek out areas where poverty has hit hard and we shall try and counter this with support and assistance. New fundraising initiatives are being introduced to help raise more funds from different streams than our normal donation streams.

AWET Trustees would like to thank all the volunteers, ambassadors, partners and donors for their tireless efforts and continued support.

Structure, governance and management

Governing document

Angel Welfare and Education Trust is a registered UK Charity constituted on 23 September 2004 under charity number 1106010. It is an unincorporated charity. The governing document is a Trust Deed.

The trustees who served during the year and up to the date of this report are set out on page 1. The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

There are informal procedures in place for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses.

Approved by order of the board of trustees on 28 July 2022 and signed on its behalf by:

Mr Nasim Patel - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANGEL WELFARE AND EDUCATION TRUST

Independent examiner's report to the trustees of Angel Welfare and Education Trust

I report to the charity trustees on my examination of the accounts of Angel Welfare and Education Trust (the Trust) for the year ended 31 October 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Farook Patel FCA
ICAEW
Riley Moss 2018 Limited
Riley House
183-185 North Road
Preston
Lancashire
PR1 1YQ

28 July 2022

ANGEL WELFARE AND EDUCATION TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2021**

		Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
	Notes				
Income and endowments from					
Donations and legacies	2	195,409	659,738	855,147	922,723
Expenditure on					
Charitable activities	3				
Charitable		153,561	800,368	953,929	779,739
Support cost		-	-	-	2,976
Total		<u>153,561</u>	<u>800,368</u>	<u>953,929</u>	<u>782,715</u>
NET INCOME/(EXPENDITURE)		<u>41,848</u>	<u>(140,630)</u>	<u>(98,782)</u>	<u>140,008</u>
Reconciliation of funds					
Total funds brought forward		336,413	140,631	477,044	337,036
Total funds carried forward		<u><u>378,261</u></u>	<u><u>1</u></u>	<u><u>378,262</u></u>	<u><u>477,044</u></u>

The notes form part of these financial statements

ANGEL WELFARE AND EDUCATION TRUST

STATEMENT OF FINANCIAL POSITION

31 OCTOBER 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
Current assets					
Debtors	8	57,000	-	57,000	42,016
Cash at bank and in hand		323,422	49,385	372,807	437,188
		<u>380,422</u>	<u>49,385</u>	<u>429,807</u>	<u>479,204</u>
Creditors					
Amounts falling due within one year	9	(2,161)	(49,384)	(51,545)	(2,160)
		<u>378,261</u>	<u>1</u>	<u>378,262</u>	<u>477,044</u>
Net current assets					
		<u>378,261</u>	<u>1</u>	<u>378,262</u>	<u>477,044</u>
Total assets less current liabilities		<u>378,261</u>	<u>1</u>	<u>378,262</u>	<u>477,044</u>
NET ASSETS		<u>378,261</u>	<u>1</u>	<u>378,262</u>	<u>477,044</u>
Funds	11				
Unrestricted funds				378,261	336,413
Restricted funds				<u>1</u>	<u>140,631</u>
Total funds				<u>378,262</u>	<u>477,044</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 July 2022 and were signed on its behalf by:

Mr Nasim Patel - Trustee

Mr. Hussan Mussa - Trustee

The notes form part of these financial statements

ANGEL WELFARE AND EDUCATION TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	(113,766)	122,660
Net cash (used in)/provided by operating activities		(113,766)	122,660
Change in cash and cash equivalents in the reporting period		(113,766)	122,660
Cash and cash equivalents at the beginning of the reporting period	2	437,188	314,528
Cash and cash equivalents at the end of the reporting period	2	323,422	437,188

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2021

1. Reconciliation of net (expenditure)/income to net cash flow from operating activities			
	2021	2020	
	£	£	
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(98,782)	140,008	
Adjustments for:			
Increase in debtors	(14,984)	(18,008)	
Increase in creditors	-	660	
Net cash (used in)/provided by operations	<u>(113,766)</u>	<u>122,660</u>	
2. Analysis of cash and cash equivalents			
	2021	2020	
	£	£	
Cash in hand	26,129	26,129	
Notice deposits (less than 3 months)	346,678	411,059	
Overdrafts included in bank loans and overdrafts falling due within one year	(49,385)	-	
Total cash and cash equivalents	<u>323,422</u>	<u>437,188</u>	
3. Analysis of changes in net funds			
	At 1.11.20	Cash flow	At 31.10.21
	£	£	£
Net cash			
Cash at bank and in hand	437,188	(64,381)	372,807
Bank overdraft	-	(49,385)	(49,385)
	<u>437,188</u>	<u>(113,766)</u>	<u>323,422</u>
Total	<u>437,188</u>	<u>(113,766)</u>	<u>323,422</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021**

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Analysis of charitable activities

All restricted funds include Zakat, Lillah and Sadqa. These are all related to removing human suffering, provide shelter, clothing and food, clean water, education facilities and establish work for people to look after themselves.

2. Donations and legacies

	2021	2020
	£	£
Donations	774,913	875,645
Gift aid	80,234	47,078
	<u>855,147</u>	<u>922,723</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2021**3. Charitable activities costs**

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable	951,574	2,355	953,929

4. Support costs

	Finance £	Governance costs £	Totals £
Charitable	195	2,160	2,355

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 October 2021 nor for the year ended 31 October 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2021 nor for the year ended 31 October 2020.

6. Staff costs

There were no staff costs for the year ended 31 October 2021 nor for the year ended 31 October 2020.

No employees received emoluments in excess of £60,000.

7. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	288,285	634,438	922,723
Expenditure on			
Charitable activities			
Charitable	149,728	630,011	779,739
Support cost	2,976	-	2,976
Total	152,704	630,011	782,715
NET INCOME	135,581	4,427	140,008
Reconciliation of funds			
Total funds brought forward	200,832	136,204	337,036
Total funds carried forward	336,413	140,631	477,044

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2021

8. Debtors: amounts falling due within one year

	2021 £	2020 £
Prepayments and accrued income	57,000	42,016

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts (see note 10)	49,385	-
Other creditors	2,160	2,160
	51,545	2,160

10. Loans

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Bank overdrafts	49,385	-

11. Movement in funds

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
Un restricted fund	336,413	41,848	378,261
Restricted funds			
Restricted Funds	140,631	(140,630)	1
TOTAL FUNDS	477,044	(98,782)	378,262

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Un restricted fund	195,409	(153,561)	41,848
Restricted funds			
Restricted Funds	659,738	(800,368)	(140,630)
TOTAL FUNDS	855,147	(953,929)	(98,782)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2021

11. Movement in funds - continued

Comparatives for movement in funds

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
Un restricted fund	200,832	135,581	336,413
Restricted funds			
Restricted Funds	136,204	4,427	140,631
TOTAL FUNDS	<u>337,036</u>	<u>140,008</u>	<u>477,044</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Un restricted fund	288,285	(152,704)	135,581
Restricted funds			
Restricted Funds	634,438	(630,011)	4,427
TOTAL FUNDS	<u>922,723</u>	<u>(782,715)</u>	<u>140,008</u>

All restricted funds include Zakat, Lillah and Sadqa. These are all related to removing human suffering, provide shelter, clothing and food, clean water, education facilities and establish work for people to look after themselves.

12. Related party disclosures

There were no related party transactions for the year ended 31 October 2021.

ANGEL WELFARE AND EDUCATION TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2021**

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	774,913	875,645
Gift aid	80,234	47,078
	<u>855,147</u>	<u>922,723</u>
Total incoming resources	855,147	922,723
Expenditure		
Charitable activities		
Charitable activities overseas	951,574	779,739
Support costs		
Finance		
Bank charges	195	156
Governance costs		
Accountancy and legal fees	2,160	2,820
Total resources expended	<u>953,929</u>	<u>782,715</u>
Net (expenditure)/income	<u>(98,782)</u>	<u>140,008</u>

This page does not form part of the statutory financial statements