

HELPING LITTLE ANGELS

England & Wales · Charity number 1118152

Details

Other names	JANNAT UL FIRDOUS
Status	Registered
Legal form	Trust
Registered	2007-02-28
Register	View on the Charity Commission register

Contact

Address	1046 Stratford Road Hall Green Birmingham B28 8BJ
Phone	07507 437 648
Email	admin@helpinglittleangels.org.uk
Website	www.helpinglittleangels.org.uk

Activities

Objects: 1 TO ALLEVIATE POVERTY AND FINANCIAL HARDSHIP PARTICULARLY BUT NOT EXCLUSIVELY AMONG CHILDREN AND YOUNG PEOPLE IN PAKISTAN.2 TO PROMOTE EDUCATION PARTICULARLY AMONG CHILDREN AND YOUNG PEOPLE IN PAKISTAN.3 TO FURTHER SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES DEEM NECESSARY, PARTICULARLY FOR THE BENEFIT OF YOUNG PEOPLE AND THOSE IN NEED.. THEIR CONDITIONS OF LIFE.

Activities: Fund raising by charity dinners.Sponsor walks.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** PAKISTAN
- Pakistan
- Birmingham City
- Hounslow
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£192,448	£371,313	-	-
2024-05-31	£222,001	£157,962	-	-
2023-05-31	£254,769	£269,498	-	-
2022-05-31	£261,268	£200,021	-	-
2021-05-31	£312,318	£156,383	-	-

Trustees

Name	Role	Appointed
ATHAR AYAZ SIDDIQUI		2007-02-05
DAUD MIKHAEIL		2007-02-05
Dr SHAHID SANDHU		2007-02-05
Lubna Sarwar		2016-04-25
MUHAMMAD DAUD MIKHAEIL		2007-02-05
SHAMSA MIRAN-BUX		2014-01-16
TAHIR MUKHTAR ALI		2016-08-16

HELPING LITTLE ANGELS

England & Wales - Charity number 1118152

Accounts

Registered Charity number: 1118152

HELPING LITTLE ANGELS
Annual Report and Financial Statements
For The Year Ended 31 May 2025

**HELPING LITTLE ANGELS
FOR THE YEAR ENDED 31 MAY 2025**

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**HELPING LITTLE ANGELS
STRATEGIC REPORT
FOR THE YEAR ENDED 31 MAY 2025**

Financial review

During the period ending 31 May 2025, the charity raised £192,448 in donations and from other activities (2024: £222,001) and spent £371,313 (2024: £157,962) in furtherance of its charitable objectives.

Policy on reserves

The charity's restricted reserves stood at £ 241,205 (2024: £436,581) and unrestricted reserves stood at £ 32,612 (2024: £16,101).

The charity continued to apply a substantial proportion of its available funds directly towards charitable activities during the year, particularly in relation to overseas projects and beneficiary support programmes.

During the year restricted reserves reduced as previously accumulated funds were utilised to support charitable activities. The trustees continue to monitor reserve levels to ensure the charity maintains sufficient financial stability

Risk Management

The trustees recognise the importance of identifying and managing the principal risks facing the charity. The trustees regularly review the activities of the charity and consider potential risks as part of their ongoing oversight. The trustees believe that maintaining appropriate financial oversight and monitoring the charity's activities helps mitigate potential risks.

Future Plans

The Trustees are very proud of the achievements of the various projects throughout 2024-25.

The charity aims to maximise the proportion of donations applied directly to its charitable activities. The trustees work to keep administrative and operational costs to a minimum so that the majority of funds received can be used to support the charity's projects and beneficiaries.

The Trustees are very grateful to all donors and volunteers who have helped the Charity to go from strength to strength each year.

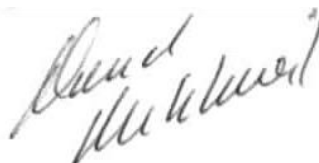
The Trustees will carry on sponsoring the orphanage in Lahore, Pakistan and a project for the construction of a separate girls wing for the orphanage.

The strategic report was approved by the Trustees of the Charity on 30/03/2026 and signed on its behalf by:

Athar Siddiqui
Chief Executive



Muhammad Daud Mikhaeil
Treasurer



HELPING LITTLE ANGELS STRATEGIC REPORT FOR THE YEAR ENDED 31 MAY 2025

Purpose of report

The Trustees present their annual report and financial statements for the year ended 31 May 2025.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Organisational Structure

The Trustees are responsible for the overall control and management of the charity. The Trustees give their time freely and receive no salary or other financial benefits.

The Trustees meet together on a regular basis and are responsible for all decisions taken in relation to running of the charity and its activities. The Trustees continue to be actively involved in the running of projects supported by their volunteers.

Recruitment and Appointment of Trustees

There are six Trustees. The Trustees are responsible for the recruitment of new Trustees and will appoint additional Trustees as required.

Risk Management

The trustees recognise their responsibility to identify and manage the principal risks facing the charity. The trustees consider potential financial, operational and governance risks as part of their ongoing oversight of the charity's activities.

The charity operates with a small trustee and volunteer structure. The trustees maintain oversight of the charity's activities, financial transactions and overseas projects through regular review and communication.

The trustees are aware of the risks associated with delivering humanitarian and charitable activities, particularly where work is carried out overseas, and take reasonable steps to monitor and manage such risks as part of their governance responsibilities.

Where appropriate, the trustees may seek advice from professional advisers or external consultants to support the charity in ensuring appropriate governance and oversight.

Activities and Achievements

The Trustees consider that the charity provides benefit to both people in this country and overseas. These are listed below:

- The charity head office building is undergoing refurbishment and aiming to be completed by April 2026.
- The second orphanage for girls fully operational.
- To promote education particularly amongst children and young people in Pakistan.
- To further other such charitable purposes as the trustees deem necessary, e.g. Orphan marriages, water pumps in remote locations, sending food aid, utensil, medicine and clothing for the destitute people.
- Water hand pumps over 1392 to date
- Water wells over 64 to date
- Maintaining and operating 2 Orphanages in Lahore, Pakistan for 83 children
- Providing free education, books, and uniforms for 83 children up to the age of 18 years.

**HELPING LITTLE ANGELS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2025**

Structure, governance and management

Reference and Administrative Details

Trustees	Athar Siddiqui Dr. Shahid Sandhu Dr. Tahir Ali Muhammad Daud Mikhaeil Shamsa Miran-Bux Lubna Sarwar	Chief Executive Chairman Vice Chairman Treasurer Trustee Trustee
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Principal Office	1046 Stratford Road Hall Green Birmingham B28 8BJ
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Charity Registration Number	1118152
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Independent Examiner	Manor Hill Accountants 619A Stratford Road Birmingham B11 4DX
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The annual report was approved by the trustees of the Charity on 30/03/2026 and signed on its behalf by:

Muhammad Daud Mikhaeil

Treasurer



HELPING LITTLE ANGELS
Statement of Trustees' Responsibilities
FOR THE YEAR ENDED 31 MAY 2025

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the charity's governing document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**HELPING LITTLE ANGELS
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HELPING LITTLE ANGELS
FOR THE YEAR ENDED 31 MAY 2025**

We report to the trustees on our examination of the accounts of Helping Little Angels (the Charity) for the year ended 31 May 2025.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

We report in respect of our examination of the Charity's accounts carried out under section 145 of the Charities Act 2011. In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- accounting records were not kept as required by section 130 of the Charities Act 2011; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Act 2011.

We 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.

For and on behalf of Manor Hill Accountants



Mazher Saleem FCCA
Manor Hill Accountants
619A Stratford Road
Birmingham
B11 4DX

Date: 30-03-2026

**HELPING LITTLE ANGELS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025**

	Notes	Restricted Funds £	Unrestricted Funds £	2025 Total £	2024 Total £
Incoming Resources from generating funds:					
Donations - Sadaqah		360	47,744	48,104	46,953
Zakat		139,726	-	139,726	139,823
Income from activities		-	4,618	4,618	7,836
Earthquake And Emergency Relief Appeal		-	-	-	27,389
TOTAL INCOMING RESOURCES	2	140,086	52,362	192,448	222,001
Resources Expended					
Costs of Generating Donations		-	21,316	21,316	21,962
Charitable activities		316,242	-	316,242	111,972
Administrative expenses		421	10,784	11,206	7,015
Governance costs	3	18,799	3,750	22,549	17,013
TOTAL RESOURCES EXPENDED		335,462	35,850	371,313	157,962
NET MOVEMENT IN FUNDS		(195,377)	16,512	(178,865)	64,039
RECONCILIATION OF FUNDS					
TOTAL FUNDS Brought forward		436,581	16,101	452,682	388,643
TOTAL FUNDS Carried forward		241,205	32,612	273,817	452,682

The notes on pages 8 to 12 form an integral part of these financial statements.

**HELPING LITTLE ANGELS
BALANCE SHEET
FOR THE YEAR ENDED 31 MAY 2025**

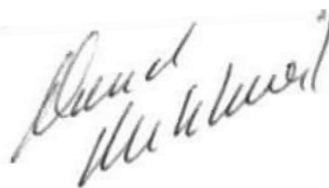
	Notes	2025 £	2024 £
CURRENT ASSETS			
Cash at bank and in hand	7	281,567	459,182
		<u>281,567</u>	<u>459,182</u>
CREDITORS			
Amounts falling due within one year	8	(7,750)	(6,500)
Net Current Assets		<u>273,817</u>	<u>452,682</u>
THE FUNDS OF THE CHARITY			
Unrestricted Funds			
General / Designated Purpose Funds B/fwd.		16,101	-
General Purpose funds for the year		<u>16,512</u>	<u>16,101</u>
Total		<u>32,612</u>	<u>16,101</u>
Restricted Funds			
Specific Funds B/fwd.		436,581	388,643
Specific Funds for the year		<u>(195,377)</u>	<u>47,938</u>
Total Funds	10	<u>273,817</u>	<u>452,682</u>

The financial statements were approved by the trustees on 30-03-2026 and signed on its behalf by

Athar Siddiqui
Chief Executive



Muhammad Daud Mikhaeil
Treasurer



The notes on pages 8 to 12 form an integral part of these financial statements.

HELPING LITTLE ANGELS

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

Basis of preparation

Helping Little Angels meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured reliably. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

HELPING LITTLE ANGELS NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Trustee's meetings and reimbursed expenses.

Taxation

The Charity is a registered charity and is potentially exempt from taxation in respect of income and gains applied for charitable purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The charity did not hold any tangible fixed assets during the year.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**HELPING LITTLE ANGELS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

2. Income from Donations

	Restricted Funds £	Unrestricted Funds £	2025 Total £	2024 Total £
Donations - Sadaqah	360	47,744	48,104	46,953
Zakat	139,726	-	139,726	139,823
Income from activities	-	4,618	4,618	7,836
Earthquake And Emergency Relief Appeal	-	-	-	27,389
Total	140,086	52,362	192,448	222,001

3. Governance costs

	2025 Total £	2024 Total £
Book-keeping and accountancy charges	3,750	4,000
Consultancy	17,790	12,020
Insurance	1,009	993
Total	22,549	17,013

4. Trustee remuneration and expenses

During the year the Charity made the following transactions with trustees:

No trustee expenses were reimbursed during the year

5. Staff costs

Average number of employees for the period	0	0
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The charity did not incur any staff costs during the year (2024: Nil).

**HELPING LITTLE ANGELS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

6. Taxation

The Charity is a registered charity and is exempt from taxation.

7. Current assets	2025	2024
	£	£
HSBC	281,547	459,162
Petty Cash	20	20
	<u>281,567</u>	<u>459,182</u>

8. Creditors: amounts falling due within one year

	Total 2025	Total 2024
	£	£
Accruals	7,750	6,500
	<u>7,750</u>	<u>6,500</u>

9. Contingent liabilities

The charity had no contingent liabilities at 31 May 2025 (2024: Nil)

10. Movement in Funds	2025	2024
	£	£
As at 31 May 2024	452,682	388,643
Net surplus / (deficit) for the year	(178,865)	64,039
	<u>273,817</u>	<u>452,682</u>

11. Related party transactions

There was no related party transaction to report in 2025.

**HELPING LITTLE ANGELS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

<u>INCOME</u>	Restricted Funds £	Unrestricted Funds £	Total 2025 £	Total 2024 £
Donations - Sadaqah	360	47,744	48,104	46,953
Zakat	139,726	-	139,726	139,823
Income from activities	-	4,618	4,618	7,836
Earthquake And Emergency Relief Appeal	-	-	-	27,389
	<hr/>			
Total incoming resources	140,086	52,362	192,448	222,001
	<hr/>			
<u>EXPENDITURE</u>				
<u>Costs of Generating Donations</u>				
Event organizing costs	-	9,994	9,994	16,153
Advertising	-	11,322	11,322	5,809
	<hr/>			
	-	21,316	21,316	21,962
	<hr/>			
<u>Charitable Expenditure</u>				
Janat-ul-Firdous charitable trust - Pakistan	16,200	-	16,200	60,400
Donations and charitable projects	164,822	-	164,822	3,044
Overseas projects	134,785	-	134,785	45,175
UK Projects	435	-	435	1,685
Sundry charitable expenses	-	-	-	1,668
	<hr/>			
	316,242	-	316,242	111,972
	<hr/>			
<u>Administrative Expenditure</u>				
Light, heat & water	-	1,669	1,669	1,474
Stationery, postage and IT services	-	4,704	4,704	1,166
Bank charges	-	2,086	2,086	621
Repairs and maintenance	-	-	-	1,748
Travel and subsistence	421	-	421	-
Sundry	-	2,325	2,325	2,006
	<hr/>			
	421	10,784	11,206	7,015
	<hr/>			
<u>Governance</u>				
Insurance	1,009	-	1,009	993
Book-keeping and accountancy charges	-	3,750	3,750	4,000
Consultancy	17,790	-	17,790	12,020
	<hr/>			
	18,799	3,750	22,549	17,013
	<hr/>			
TOTAL EXPENDITURE	335,462	35,850	371,313	157,962
EXCESS INCOME OVER EXPENDITURE	(195,377)	16,512	(178,865)	64,039

HELPING LITTLE ANGELS

England & Wales - Charity number 1118152

Accounts

Registered Charity number: 1118152

HELPING LITTLE ANGELS
Annual Report and Financial Statements
For The Year Ended 31 May 2024

**HELPING LITTLE ANGELS
FOR THE YEAR ENDED 31 MAY 2024**

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**HELPING LITTLE ANGELS
STRATEGIC REPORT
FOR THE YEAR ENDED 31 MAY 2024**

Financial review

During the period ending 31 May 2024, the charity raised £222,001 in donations and from other activities (2023: £254,769) and spent £157,962 (2023: £269,498) in furtherance of its charitable objectives.

Policy on reserves

The charity's restricted reserves stood at £436,581 (2023: £388,643) and unrestricted reserves stood at £16,101 (2023: NIL).

Restricted funds are held for specific charitable purposes in accordance with donors' wishes and include amounts received but not yet applied at the year end which will be used to support ongoing and future projects.

The trustees aim to maintain only a small level of unrestricted reserves to support the charity's day-to-day operational requirements and to provide a degree of financial flexibility where required.

Risk Management

The trustees recognise the importance of identifying and managing the principal risks facing the charity. The trustees regularly review the activities of the charity and consider potential risks as part of their ongoing oversight. The trustees believe that maintaining appropriate financial oversight and monitoring the charity's activities helps mitigate potential risks.

Future Plans

The Trustees are very proud of the achievements of the various projects throughout 2023-24.

The charity aims to maximise the proportion of donations applied directly to its charitable activities. The trustees work to keep administrative and operational costs to a minimum so that the majority of funds received can be used to support the charity's projects and beneficiaries.

The Trustees are very grateful to all donors and volunteers who have helped the Charity to go from strength to strength each year.

The Trustees will carry on sponsoring the orphanage in Lahore, Pakistan and a project for the construction of a separate girls wing for the orphanage.

The strategic report was approved by the Trustees of the Charity on 30/03/2026 and signed on its behalf by:

Athar Siddiqui
Chief Executive



Muhammad Daud Mikhaeil
Treasurer



HELPING LITTLE ANGELS STRATEGIC REPORT FOR THE YEAR ENDED 31 MAY 2024

Purpose of report

The Trustees present their annual report and financial statements for the year ended 31 May 2024.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Organisational Structure

The Trustees are responsible for the overall control and management of the charity. The Trustees give their time freely and receive no salary or other financial benefits.

The Trustees meet together on a regular basis and are responsible for all decisions taken in relation to running of the charity and its activities. The Trustees continue to be actively involved in the running of projects supported by their staff and volunteers.

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There are six Trustees. The Trustees are responsible for the recruitment of new Trustees and will appoint additional Trustees as required.

Risk Management

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The trustees are aware of the risks associated with delivering humanitarian and charitable activities, particularly where work is carried out overseas, and take reasonable steps to monitor and manage such risks as part of their governance responsibilities.

Where appropriate, the trustees may seek advice from professional advisers or external consultants to support the charity in ensuring appropriate governance and oversight.

Activities and Achievements

The Trustees consider that the charity provides benefit to both people in this country and overseas. These are listed below:

- To promote education particularly amongst children and young people in Pakistan.
- To further other such charitable purposes as the trustees deem necessary, e.g. Orphan marriages, water pumps in remote locations, sending food aid, utensil, medicine and clothing for the destitute people.
- Water hand pumps over 1364 to date
- Water wells over 58 to date
- Maintaining and operating an Orphanage in Lahore, Pakistan for 77 children
- Providing free education, books, and uniforms for 77 children up to the age of 18 years.

**HELPING LITTLE ANGELS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2024**

Structure, governance and management

Reference and Administrative Details

Trustees	Athar Siddiqui Dr. Shahid Sandhu Dr. Tahir Ali Muhammad Daud Mikhaeil Shamsa Miran-Bux Lubna Sarwar	Chief Executive Chairman Vice Chairman Treasurer Trustee Trustee
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Principal Office	1046 Stratford Road Hall Green Birmingham B28 8BJ
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Charity Registration Number	1118152
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Independent Examiner	Manor Hill Accountants 619A Stratford Road Birmingham B11 4DX
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The annual report was approved by the trustees of the Charity on 30/03/2026 and signed on its behalf by:

Muhammad Daud Mikhaeil
Treasurer



HELPING LITTLE ANGELS
Statement of Trustees' Responsibilities
FOR THE YEAR ENDED 31 MAY 2024

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the charity's governing document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**HELPING LITTLE ANGELS
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HELPING LITTLE ANGELS
FOR THE YEAR ENDED 31 MAY 2024**

We report to the trustees on our examination of the accounts of Helping Little Angels (the Charity) for the year ended 31 May 2024.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

We report in respect of our examination of the Charity's accounts carried out under section 145 of the Charities Act 2011. In carrying out our examination, we have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

We confirm that we are qualified to undertake the examination by being members of a recognised supervisory body.

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- accounting records were not kept as required by section 130 of the Charities Act 2011; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Act 2011.

We 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.



Manor Hill Accountants
619A Stratford Road
Birmingham
B11 4DX

Date: 31-03-2026

**HELPING LITTLE ANGELS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2024**

	Notes	Restricted Funds £	Unrestricted Funds £	2024 Total £	2023 Total £
Incoming Resources from generating funds:					
Donations - Sadaqah		2,838	44,115	46,953	54,269
Zakat		139,823	-	139,823	131,578
Income from activities		-	7,836	7,836	10,238
Earthquake And Emergency Relief Appeal		27,389	-	27,389	58,684
TOTAL INCOMING RESOURCES	2	170,050	51,951	222,001	254,769
Resources Expended					
Costs of Generating Donations		-	21,962	21,962	28,706
Charitable activities		108,619	3,353	111,972	213,068
Administrative expenses		480	6,535	7,015	24,174
Governance costs	3	13,013	4,000	17,013	3,550
TOTAL RESOURCES EXPENDED		122,112	35,850	157,962	269,498
NET MOVEMENT IN FUNDS		47,938	16,101	64,039	(14,729)
RECONCILIATION OF FUNDS					
Total funds brought forward		388,643	-	388,643	403,372
Total funds carried forward		436,581	16,101	452,682	388,643

The notes on pages 8 to 13 form an integral part of these financial statements.

**HELPING LITTLE ANGELS
BALANCE SHEET
FOR THE YEAR ENDED 31 MAY 2024**

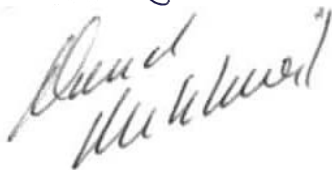
	Notes	2024 £	2023 £
CURRENT ASSETS			
Cash at bank and in hand	7	459,182	393,893
		459,182	393,893
CREDITORS			
Amounts falling due within one year	8	(6,500)	(5,250)
Net Current Assets		452,682	388,643
THE FUNDS OF THE CHARITY			
Unrestricted Funds			
General / Designated Purpose Funds B/fwd.		-	-
General Purpose funds for the year		16,101	-
Total		16,101	-
Restricted Funds			
Specific Funds B/fwd.		388,643	403,372
Specific Funds for the year		47,938	(14,729)
Total Funds	10	452,682	388,643

The financial statements were approved by the trustees on 30/03/2026 and signed on its behalf by

Athar Siddiqui
Chief Executive



Muhammad Daud Mikhaeil
Treasurer



The notes on pages 8 to 13 form an integral part of these financial statements.

HELPING LITTLE ANGELS

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

Basis of preparation

Helping Little Angels meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured reliably. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where support costs cannot be directly attributed, they are allocated on a reasonable and consistent basis. and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated on a reasonable and consistent basis.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

HELPING LITTLE ANGELS NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Trustee's meetings and reimbursed expenses.

Taxation

The Charity is a registered charity and is potentially exempt from taxation in respect of income and gains applied for charitable purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The charity did not hold any tangible fixed assets during the year.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**HELPING LITTLE ANGELS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

2. Income from Donations

	Restricted Funds £	Unrestricted Funds £	2024 Total £	2023 Total £
Donations - Sadaqah	2,838	44,115	46,953	54,269
Zakat	139,823	-	139,823	131,578
Income from activities	-	7,836	7,836	10,238
Earthquake And Emergency Relief Appeal	27,389	-	27,389	58,684
Total	170,050	51,951	222,001	254,769

3. Governance costs

	2024 Total £	2023 Total £
Book-keeping and accountancy charges	4,000	3,550
Consultancy	12,020	-
Insurance	993	-
Total	17,013	3,550

4. Trustee remuneration and expenses

During the year the Charity made the following transactions with trustees:
No Trustees Expenses were reimbursed for the year

5. Staff costs

The aggregate payroll costs were as follows

	2024 Total	2023 Total
Staff costs during the year were:		
Wages and salaries & Social security costs	-	11,060
Total	-	11,060

Average number of employees for the period 0 1
No staff costs were incurred during the year (2023: £11,060).

**HELPING LITTLE ANGELS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

6. Taxation

The Charity is a registered charity and is exempt from taxation.

7. Current assets	2024	2023
	£	£
HSBC	459,162	393,547
UBL	-	325
Petty Cash	20	21
	<hr/>	<hr/>
	459,182	393,893
	<hr/>	<hr/>

The UBL bank account held in the prior year was closed during the year and the remaining balance was transferred to the HSBC account.

8. Creditors: amounts falling due within one year

	Total 2024	Total 2023
	£	£
Accruals	6,500	5,250
	<hr/>	<hr/>
	6,500	5,250
	<hr/>	<hr/>

9. Contingent liabilities

The charity had no contingent liabilities at 31 May 2024 (2023: Nil)

10. Movement in Funds

	2024	2023
	£	£
As at 31 May 2023	388,643	403,372
Net surplus / (deficit) for the year	64,039	(14,729)
	<hr/>	<hr/>
	452,682	388,643
	<hr/>	<hr/>

11. Related party transactions

There was no related party transaction to report in 2024.

**HELPING LITTLE ANGELS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

<u>INCOME</u>	Restricted Funds £	Unrestricted Funds £	Total 2024 £	Total 2023 £
Donations - Sadaqah	2,838	44,115	46,953	54,269
Zakat	139,823	-	139,823	131,578
Income from activities	-	7,836	7,836	10,238
Earthquake And Emergency Relief Appeal	27,389	-	27,389	58,684
	<hr/>			
Total incoming resources	170,050	51,951	222,001	254,769
	<hr/>			
<u>EXPENDITURE</u>				
<u>Costs of Generating Donations</u>				
Event organizing costs	-	16,153	16,153	28,706
Advertising	-	5,809	5,809	-
	<hr/>			
	-	21,962	21,962	28,706
	<hr/>			
<u>Charitable Expenditure</u>				
Janat-ul-Firdous charitable trust - Pakistan	60,400	-	60,400	59,400
Donations and subscriptions	-	-	-	2,819
Donations and charitable projects	3,044	-	3,044	-
Overseas projects	45,175	-	45,175	150,752
UK Projects	-	1,685	1,685	-
Sundry charitable expenses	-	1,668	1,668	97
	<hr/>			
	108,619	3,353	111,972	213,068
	<hr/>			
<u>Administrative Expenditure</u>				
Wages & Social security costs	-	-	-	11,060
Insurance	-	-	-	1,012
Light, heat & water	-	1,474	1,474	1,801
Stationery, postage and IT services	-	1,166	1,166	1,357
Bank charges	-	621	621	824
Repairs and maintenance	-	1,748	1,748	4,175
Travel and subsistence	-	-	-	2,337
Sundry	480	1,526	2,006	1,608
	<hr/>			
	480	6,535	7,015	24,174
	<hr/>			

**HELPING LITTLE ANGELS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

Governance costs

Insurance	993	-	993	-
Book-keeping and accountancy charges	-	4,000	4,000	3,550
Consultancy	12,020	-	12,020	-
	<u>13,013</u>	<u>4,000</u>	<u>17,013</u>	<u>3,550</u>
 TOTAL EXPENDITURE	 122,112	 35,850	 157,962	 269,498
EXCESS INCOME OVER EXPENDITURE	<u>47,938</u>	<u>16,101</u>	<u>64,039</u>	<u>(14,729)</u>

HELPING LITTLE ANGELS

England & Wales - Charity number 1118152

Accounts

Registered Charity number: 1118152

HELPING LITTLE ANGELS
Annual Report and Financial Statements
For The Year Ended 31 May 2023

**HELPING LITTLE ANGELS
FOR THE YEAR ENDED 31 MAY 2023**

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**HELPING LITTLE ANGELS
STRATEGIC REPORT
FOR THE YEAR ENDED 31 MAY 2023**

Financial review

During the period ending 31 May 2023, the charity raised £254,769 in donations and from other activities (2022: £261,268) and spent £269,498 (2022: £202,871) in furtherance of its charitable objectives.

Policy on reserves

The charity's restricted reserves stood at £388,643 (2022: £403,372).

The charity holds restricted funds which are to be applied towards specific charitable purposes. The trustees do not currently hold unrestricted reserves. The level of restricted funds reflects funds received for ongoing and future charitable projects.

Risk Management

The trustees recognise the importance of identifying and managing the principal risks facing the charity. The trustees regularly review the activities of the charity and consider potential risks as part of their ongoing oversight. The trustees believe that maintaining appropriate financial oversight and monitoring the charity's activities helps mitigate potential risks.

Future Plans

The Trustees are very proud of the achievements of the various projects throughout 2022-23.

The charity aims to maximise the proportion of donations applied directly to its charitable activities. The trustees work to keep administrative and operational costs to a minimum so that the majority of funds received can be used to support the charity's projects and beneficiaries.

The Trustees are very grateful to all donors and volunteers who have helped the Charity to go from strength to strength each year.

The Trustees will carry on sponsoring the orphanage in Lahore, Pakistan and a project for the construction of a separate girls wing for the orphanage.

The strategic report was approved by the Trustees of the Charity on 23/03/2026 and signed on its behalf by:

Athar Siddiqui
Chief Executive



Muhammad Daud Mikhaeil
Treasurer



HELPING LITTLE ANGELS STRATEGIC REPORT FOR THE YEAR ENDED 31 MAY 2023

Purpose of report

The Trustees present their annual report and financial statements for the year ended 31 May 2023.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Organisational Structure

The Trustees are responsible for the overall control and management of the charity. The Trustees give their time freely and receive no salary or other financial benefits.

The Trustees meet together on a regular basis and are responsible for all decisions taken in relation to running of the charity and its activities. The Trustees continue to be actively involved in the running of projects supported by their staff and volunteers.

Recruitment and Appointment of Trustees

There are six Trustees. The Trustees are responsible for the recruitment of new Trustees and will appoint additional Trustees as required.

Risk Management

The trustees recognise their responsibility to identify and manage the principal risks facing the charity. The trustees consider potential financial, operational and governance risks as part of their ongoing oversight of the charity's activities.

The charity operates with a small trustee and volunteer structure. The trustees maintain oversight of the charity's activities, financial transactions and overseas projects through regular review and communication.

The trustees are aware of the risks associated with delivering humanitarian and charitable activities, particularly where work is carried out overseas, and take reasonable steps to monitor and manage such risks as part of their governance responsibilities.

Where appropriate, the trustees may seek advice from professional advisers or external consultants to support the charity in ensuring appropriate governance and oversight.

Activities and Achievements

The Trustees consider that the charity provides benefit to both people in this country and overseas. These are listed below:

- To promote education particularly amongst children and young people in Pakistan.
- To further other such charitable purposes as the trustees deem necessary, e.g. Orphan marriages, water pumps in remote locations, sending food aid, utensil, medicine and clothing for the destitute people.
- Water hand pumps over 1326 to date
- Water wells over 56 to date
- Maintaining and operating an Orphanage in Lahore, Pakistan for 75 children
- Providing Free education, books and uniforms for nearly 1100 children up to the age of 15 years

**HELPING LITTLE ANGELS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2023**

Structure, Governance and Management

Trustees	Athar Siddiqui Dr. Shahid Sandhu Dr. Tahir Ali Muhammad Daud Mikhaeil Shamsa Miran-Bux Lubna Sarwar	Chief Executive Chairman Vice Chairman Treasurer Trustee Trustee
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Principal Office	1046 Stratford Road Hall Green Birmingham B28 8BJ
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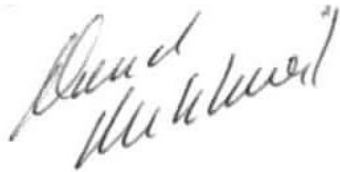
Charity Registration Number	1118152
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Independent Examiner	Manor Hill Accountants 619A Stratford Road Birmingham B11 4DX
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The annual report was approved by the trustees of the Charity on 23/03/2026 and signed on its behalf by:

Muhammad Daud Mikhaeil

Treasurer



HELPING LITTLE ANGELS
Statement TRUSTEES' Responsibilities
FOR THE YEAR ENDED 31 MAY 2023

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the charity's governing document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**HELPING LITTLE ANGELS
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HELPING LITTLE ANGELS
FOR THE YEAR ENDED 31 MAY 2023**

We report to the trustees on our examination of the accounts of Helping Little Angels (the Charity) for the year ended 31 May 2023.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

We report in respect of our examination of the Charity's accounts carried out under section 145 of the Charities Act 2011. In carrying out our examination, we have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, we confirm that we are qualified to undertake the examination by being members of a recognised supervisory body.

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- accounting records were not kept as required by section 130 of the Charities Act 2011; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Act 2011.

We 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.



Mazher Saleem FCCA

Manor Hill Accountants
619A Stratford Road
Birmingham
B11 4DX

Date: 05-03-2026

**HELPING LITTLE ANGELS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2023**

	Notes	Restricted Funds £	Unrestricted Funds £	2023 Total £	2022 Total £
Incoming Resources from generating funds:					
Donations - Sadaqah		54,269	-	54,269	51,607
Zakat		131,578	-	131,578	202,135
Income from activities		10,238	-	10,238	7,526
Earthquake And Emergency Relief Appeal		58,684	-	58,684	-
TOTAL INCOMING RESOURCES	2	254,769	-	254,769	261,268
Resources Expended					
Charitable activities		241,774	-	241,774	184,383
Administrative expenses		24,174	-	24,174	15,638
Governance costs	3	3,550	-	3,550	2,850
TOTAL RESOURCES EXPENDED		269,498	-	269,498	202,871
NET MOVEMENT IN FUNDS		(14,729)	-	(14,729)	58,397
RECONCILIATION OF FUNDS					
TOTAL FUNDS Brought forward		403,372	-	403,372	344,975
TOTAL FUNDS Carried forward		388,643	-	388,643	403,372

The notes on pages 8 to 12 form an integral part of these financial statements.

**HELPING LITTLE ANGELS
BALANCE SHEET
FOR THE YEAR ENDED 31 MAY 2023**

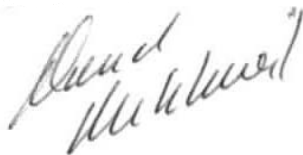
	Notes	2023 £	2022 £
CURRENT ASSETS			
Cash at bank and in hand	7	393,893	407,072
		<u>393,893</u>	<u>407,072</u>
CREDITORS			
Amounts falling due within one year	8	(5,250)	(3,700)
Net Current Assets		<u>388,643</u>	<u>403,372</u>
THE FUNDS OF THE CHARITY			
Unrestricted Funds			
General / Designated Purpose Funds B/fwd.		-	-
General Purpose funds for the year		-	-
Total		<u>-</u>	<u>-</u>
Restricted Funds			
Specific Funds B/fwd.		403,372	344,975
Specific Funds for the year		(14,729)	58,397
Total Funds	10	<u>388,643</u>	<u>403,372</u>

The financial statements were approved by the trustees on 23/03/2026 and signed on its behalf by

Athar Siddiqui
Chief Executive



Muhammad Daud Mikhaeil
Treasurer



The notes on pages 8 to 12 form an integral part of these financial statements.

HELPING LITTLE ANGELS

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

Basis of preparation

Helping Little Angels meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured reliably. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

HELPING LITTLE ANGELS NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Trustee's meetings and reimbursed expenses.

Taxation

The Charity is a registered charity and is potentially exempt from taxation in respect of income and gains applied for charitable purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The charity did not hold any tangible fixed assets during the year.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**HELPING LITTLE ANGELS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

2. Income from Donations

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Donations - Sadaqah	-	54,269	54,269	51,607
Zakat	-	131,578	131,578	202,135
Income from activities	-	10,238	10,238	7,526
Earthquake And Emergency Relief Appeal	-	58,684	58,684	-
Total	-	254,769	254,769	261,268

3. Governance costs

	2023 Total £	2022 Total £
Book-keeping and accountancy charges	3,550	2,850
Legal fees	-	-
Total	3,550	2,850

4. Trustee remuneration and expenses

During the year the Charity made the following transactions with trustees:
No Trustees Expenses were reimbursed for the year

5. Staff costs

The aggregate payroll costs were as follows

	2023 Total	2022 Total
Staff costs during the year were:		
Wages and salaries & Social security costs	11,060	8,800
Total	11,060	8,800

Average number of employees for the period	1	1
--	---	---

No employee received emoluments of more than £15,000 during the year.

**HELPING LITTLE ANGELS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

6. Taxation

The Charity is a registered charity and is exempt from taxation.

7. Current assets	2023	2022
	£	£
HSBC	393,547	403,328
UBL	325	3,744
Petty Cash	21	-
	<u>393,893</u>	<u>407,072</u>

8. Creditors: amounts falling due within one year

	Total 2023	Total 2022
	£	£
Accruals	5,250	3,700
	<u>5,250</u>	<u>3,700</u>

9. Contingent liabilities

The charity had no contingent liabilities at 31 May 2023 (2022: Nil)

10. Movement in Funds

	2023	2022
	£	£
As at 31 May 2022	403,372	344,975
Net surplus / (deficit) for the year	(14,729)	58,397
	<u>388,643</u>	<u>403,372</u>

11. Related party transactions

There was no related party transaction to report in 2023.

**HELPING LITTLE ANGELS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

<u>INCOME</u>	Restricted Funds £	Unrestricted Funds £	Total 2023 £	Total 2022 £
Donations - Sadaqah	54,269	-	54,269	51,607
Zakat	131,578	-	131,578	202,135
Income from activities	10,238	-	10,238	7,526
Earthquake And Emergency Relief Appeal	58,684	-	58,684	-
Total incoming resources	254,769	-	254,769	261,268
 <u>EXPENDITURE</u>				
<u>Charitable Expenditure</u>				
Janat-ul-Firdous charitable trust - Pakistan	59,400	-	59,400	163,892
Event organizing costs	28,706	-	28,706	12,434
Donations and subscriptions	2,819	-	2,819	5,751
Donations and charitable projects	-	-	-	2,000
Overseas projects	150,752	-	150,752	-
Sundry charitable expenses	97	-	97	306
	241,774	-	241,774	184,383
 <u>Administrative Expenditure</u>				
Wages & Social security costs	11,060	-	11,060	8,800
Insurance	1,012	-	1,012	1,079
Service charges	-	-	-	2,025
Light, heat & water	1,801	-	1,801	-
Stationery, postage and IT services	1,357	-	1,357	1,102
Bank charges	824	-	824	144
Repairs and maintenance	4,175	-	4,175	2,188
Travel and subsistence	2,337	-	2,337	-
Sundry	1,608	-	1,608	-
Advertising and promotions	-	-	-	300
	24,174	-	24,174	15,638
 <u>Governance</u>				
Book-keeping and accountancy charges	3,550	-	3,550	2,850
Legal and professional fees	-	-	-	-
	3,550	-	3,550	2,850
TOTAL EXPENDITURE	269,498	-	269,498	202,871
EXCESS INCOME OVER EXPENDITURE	(14,729)	-	(14,729)	58,397

HELPING LITTLE ANGELS

England & Wales - Charity number 1118152

Accounts

Registered Charity number: 1118152

HELPING LITTLE ANGELS
Annual Report and Financial Statements
For The Year Ended 31 May 2022

**HELPING LITTLE ANGELS
FOR THE YEAR ENDED 31 MAY 2022**

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HELPING LITTLE ANGELS STRATEGIC REPORT FOR THE YEAR ENDED 31 MAY 2022

Financial review

During the period ending 31 May 2022, the charity raised £261,268 in donations and from other activities (2021: £312,318) and spent £202,871 (2021: £455,233) in furtherance of its charitable objectives.

Policy on reserves

The charity's restricted reserves stood at £403,372 (2021: £344,975).

The charity holds restricted funds which are to be applied towards specific charitable purposes. The trustees do not currently hold unrestricted reserves. The level of restricted funds reflects funds received for ongoing and future charitable projects.

Risk Management

The trustees recognise the importance of identifying and managing the principal risks facing the charity. The trustees regularly review the activities of the charity and consider potential risks as part of their ongoing oversight. The trustees believe that maintaining appropriate financial oversight and monitoring the charity's activities helps mitigate potential risks.

Future Plans

The trustees are very proud of the achievements of the various projects throughout 2021-22.

The charity aims to maximise the proportion of donations applied directly to its charitable activities. The trustees work to keep administrative and operational costs to a minimum so that the majority of funds received can be used to support the charity's projects and beneficiaries.

The Trustees are very grateful to all donors and volunteers who have helped the Charity to go from strength to strength each year.

The Trustees will carry on sponsoring the orphanage in Lahore, Pakistan and a project for the construction of a separate girls wing for the orphanage.

The strategic report was approved by the Trustees of the Charity on 23/03/2026 and signed on its behalf by:

Athar Siddiqui
Chief Executive



Muhammad Daud Mikhaeil
Treasurer



HELPING LITTLE ANGELS STRATEGIC REPORT FOR THE YEAR ENDED 31 MAY 2022

Organisational Structure

The Trustees present their annual report and financial statements for the year ended 31 May 2022.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Organisational Structure

The Trustees are responsible for the overall control and management of the charity. The Trustees give their time freely and receive no salary or other financial benefits.

The Trustees meet together on a regular basis and are responsible for all decisions taken in relation to running of the charity and its activities. The Trustees continue to be actively involved in the running of projects supported by their staff and volunteers.

Recruitment and Appointment of Trustees

There are six trustees. The trustees are responsible for the recruitment of new trustees and will appoint additional trustees as required.

Risk Management

The trustees recognise their responsibility to identify and manage the principal risks facing the charity. The trustees consider potential financial, operational and governance risks as part of their ongoing oversight of the charity's activities.

The charity operates with a small trustee and volunteer structure. The trustees maintain oversight of the charity's activities, financial transactions and overseas projects through regular review and communication.

The trustees are aware of the risks associated with delivering humanitarian and charitable activities, particularly where work is carried out overseas, and take reasonable steps to monitor and manage such risks as part of their governance responsibilities.

Where appropriate, the trustees may seek advice from professional advisers or external consultants to support the charity in ensuring appropriate governance and oversight.

Activities and Achievements

- To promote education particularly amongst children and young people in Pakistan.
- To further other such charitable purposes as the Trustees deem necessary, e.g. Orphan marriages, water pumps in remote locations, sending food aid, utensil, medicine and clothing for the destitute people.
- Water hand pumps over 1160 to date
- Water wells over 55 to date
- Maintaining and operating an Orphanage in Lahore, Pakistan for 60 children
- Providing Free education, books and uniforms for nearly 1100 children up to the age of 15 years

**HELPING LITTLE ANGELS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2022.

Objectives and activities

Public benefit

The strategic report sets out the activities undertaken to further public benefit. The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Reference and Administrative Details

Trustees	Athar Siddiqui Dr. Shahid Sandhu Dr. Tahir Ali Muhammad Daud Mikhaeil Shamsa Miran-Bux Lubna Sarwar	Chief Executive Chairman Vice Chairman Treasurer Trustee Trustee
-----------------	--	---

Principal Office	1046 Stratford Road Hall Green Birmingham B28 8BJ
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Charity Registration Number	1118152
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Independent Examiner	Manor Hill Accountants 619A Stratford Road Birmingham B11 4DX
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The annual report was approved by the trustees of the Charity on 23/03/2026 and signed on its behalf by:

Muhammad Daud Mikhaeil
Treasurer



HELPING LITTLE ANGELS
Statement TRUSTEES' Responsibilities
FOR THE YEAR ENDED 31 MAY 2022

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the charity's governing document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**HELPING LITTLE ANGELS
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HELPING LITTLE ANGELS
FOR THE YEAR ENDED 31 MAY 2022**

We report to the trustees on our examination of the accounts of Helping Little Angels (the Charity) for the year ended 31 May 2022.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

We report in respect of our examination of the Charity's accounts carried out under section 145 of the Charities Act 2011. In carrying out our examination, we have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, we confirm that we are qualified to undertake the examination by being members of a recognized supervisory body.

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- accounting records were not kept as required by section 130 of the Charities Act 2011; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Act 2011.

We 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.



Mazher Saleem FCCA

Manor Hill Accountants
619A Stratford Road
Birmingham
B11 4DX

Date: 05-03-2026

**HELPING LITTLE ANGELS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022**

	Notes	Restricted Funds £	Unrestricted Funds £	2022 Total £	2021 Total £
Incoming Resources from generating funds:					
Donations - Sadaqah		51,607	-	51,607	129,780
Zakat		202,135	-	202,135	178,005
Income from activities		7,526	-	7,526	4,533
TOTAL INCOMING RESOURCES	2	261,268	-	261,268	312,318
Resources Expended					
Charitable activities		184,383	-	184,383	439,986
Administrative expenses		15,638	-	15,638	11,857
Governance costs	3	2,850	-	2,850	3,390
TOTAL RESOURCES EXPENDED		202,871	-	202,871	455,233
NET MOVEMENT IN FUNDS		58,397	-	58,397	(142,915)
RECONCILIATION OF FUNDS					
TOTAL FUNDS Brought forward		344,975	-	344,975	487,890
TOTAL FUNDS Carried forward		403,372	-	403,372	344,975

The notes on pages 8 to 12 form an integral part of these financial statements.

**HELPING LITTLE ANGELS
BALANCE SHEET
FOR THE YEAR ENDED 31 MAY 2022**

	Notes	2022 £	2021 £
CURRENT ASSETS			
Cash at bank and in hand	7	407,072	347,825
		<u>407,072</u>	<u>347,825</u>
CREDITORS			
Amounts falling due within one year	8	(3,700)	(2,850)
Net Current Assets		<u>403,372</u>	<u>344,975</u>
THE FUNDS OF THE CHARITY			
Unrestricted Funds			
General / Designated Purpose Funds B/fwd.		-	-
General Purpose funds for the year		-	-
Total		<u>-</u>	<u>-</u>
Restricted Funds			
Specific Funds B/fwd.		344,975	487,890
Specific Funds for the year		58,397	(142,915)
Total Funds	10	<u>403,372</u>	<u>344,975</u>

The financial statements were approved by the trustees on 23/03/2026 and signed on its behalf by

Athar Siddiqui
Chief Executive



Muhammad Daud Mikhaeil
Treasurer



The notes on pages 8 to 12 form an integral part of these financial statements.

HELPING LITTLE ANGELS

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

Basis of preparation

Helping Little Angels meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured reliably. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

HELPING LITTLE ANGELS NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Trustee's meetings and reimbursed expenses.

Taxation

The Charity is a registered charity and is potentially exempt from taxation in respect of income and gains applied for charitable purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The charity did not hold any tangible fixed assets during the year.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**HELPING LITTLE ANGELS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

2. Income from Donations

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Donations - Sadaqah	-	51,607	51,607	129,780
Zakat	-	202,135	202,135	178,005
Income from activities	-	7,526	7,526	4,533
Total	-	261,268	261,268	312,318

3. Governance costs

	2022 Total £	2021 Total £
Book-keeping and accountancy charges	2,850	2,850
Legal fees	-	540
Total	2,850	3,390

4. Trustee remuneration and expenses

During the year the Charity made the following transactions with trustees:

No trustees were reimbursed expenses during the year

5. Staff costs

The aggregate payroll costs were as follows

	2022 Total	2021 Total
Staff costs during the year were:		
Wages and salaries & Social security costs	8,800	9,600
Total	8,800	9,600

Average number of employees for the period	1	1
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No employee received emoluments of more than £15,000 during the year.

**HELPING LITTLE ANGELS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

6. Taxation

The Charity is a registered charity and is exempt from taxation.

7. Current assets	2022	2021
	£	£
HSBC	403,328	203,350
UBL	3,744	144,475
	<u>407,072</u>	<u>347,825</u>

8. Creditors: amounts falling due within one year

	Total 2022	Total 2021
	£	£
Accruals	3,700	2,850
	<u>3,700</u>	<u>2,850</u>

9. Contingent liabilities

The charity had no contingent liabilities at 31 May 2022 (2021: Nil)

10. Movement in Funds	2022	2021
	£	£
As at 31 May 2021	344,975	487,890
Net surplus / (deficit) for the year	58,397	(142,915)
	<u>403,372</u>	<u>344,975</u>

11. Related party transactions

There was no related party transaction to report in 2022.

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

<u>INCOME</u>	Restricted Funds £	Unrestricted Funds £	Total 2022 £	Total 2021 £
Donations - Sadaqah	51,607	-	51,607	129,780
Zakat	202,135	-	202,135	178,005
Income from activities	7,526	-	7,526	4,533
Total incoming resources	261,268	-	261,268	312,318
 <u>EXPENDITURE</u>				
<u>Charitable Expenditure</u>				
Janat-ul-Firdous charitable trust - Pakistan	163,892	-	163,892	133,949
Event organizing costs	12,434	-	12,434	-
Donations and subscriptions	5,751	-	5,751	-
Donations and charitable projects	2,000	-	2,000	301,750
Overseas projects	-	-	-	4,000
Sundry charitable expenses	306	-	306	287
	184,383	-	184,383	439,986
 <u>Administrative Expenditure</u>				
Wages & Social security costs	8,800	-	8,800	9,600
Insurance	1,079	-	1,079	971
Service charges	2,025	-	2,025	1,286
Stationery, postage and IT services	1,102	-	1,102	-
Bank charges	144	-	144	-
Repairs and maintenance	2,188	-	2,188	-
Advertising and promotions	300	-	300	-
	15,638	-	15,638	11,857
 <u>Governance</u>				
Book-keeping and accountancy charges	2,850	-	2,850	2,850
Legal and professional fees	-	-	-	540
	2,850	-	2,850	3,390
TOTAL EXPENDITURE	202,871	-	202,871	455,233
EXCESS INCOME OVER EXPENDITURE	58,397	-	58,397	(142,915)

HELPING LITTLE ANGELS

England & Wales - Charity number 1118152

Accounts

Registered Charity number: 1118152

HELPING LITTLE ANGELS

Annual Report and Financial Statements

For the Year Ended 31 May 2021

HELPING LITTLE ANGELS

Registered Charity number: 1118152

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HELPING LITTLE ANGELS

Registered Charity number: 1118152

Strategic Report for the Year Ended 31 May 2021

Financial review

During the period ending 31 May 2021, the charity raised £312,318 in donations and from other activities (2020: £216,931) and spent £156,383 (2020: £117,343 on Charitable Activities in accordance with its objectives.

Policy on reserves

The charity's restricted reserves stood at £643,825 including premises acquired for £300,000 (2020: £487,890).

The trustees consider the level of year end reserves to be sufficient in meeting the further needs of the charity.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have been established systems to mitigate the significant risks.

Future Plans

The Trustees are very proud of the achievements of the various projects throughout 2020-21. The Trust operates and continue to maintain a 100% donation policy where every single penny donated goes towards every cause. The Trustees are very grateful to all donors and volunteers who have helped the Charity to go from strength each year.

The Trustees will carry on sponsoring the Orphanage in Lahore, Pakistan and a project for the construction of Girls wing for the orphanage.

The strategic report was approved by the trustees of the Charity on 6/6/2022 And signed on its behalf by:


.....
Athar Siddiqui
Chief Executive


.....
Muhammad Daud Mikhaeil
Treasurer

HELPING LITTLE ANGELS

Registered Charity number: 1118152

Strategic Report for the Year Ended 31 May 2021

Organisational Structure

The trustees are responsible for the overall control and management of the charity. The trustees give their time freely and receive no salary or other financial benefits.

The trustees meet together on a regular basis and are responsible for all decisions taken in relation to running and activities of the charity. The trustees continue to be actively involved in the running of projects supported by their staff and volunteers.

Recruitment and Appointment of Trustees

There are six trustees. The trustees are responsible for the recruitment of new trustees and will appoint additional trustees as required.

Risk Management

Policies and Procedures have been put in place to ensure that risks are controlled and managed. Trustees have put in place systems and requirements are at hand, to manage the risks that have been identified. The trustees are aware of the risks associated with providing humanitarian aid in high-risk countries are being managed and risk assessments have been put in place. Trustees have attended workshops for charities working in high risk areas.

Trustees also engaged services of an external consultant for advice and guidance, as and when required.

Activities and Achievements

The trustees consider that these activities, summarized below, provide benefit both to people in this country and overseas.

Relief of Hardship Activities

- To promote education particularly amongst children and young people in Pakistan.
- To further other such charitable purposes as the Trustees deem necessary, e.g. Orphan marriages, water pumps in remote locations, sending food aid, utensil, medicine and clothing for the destitute people.
- Water hand pumps over 1160 to date
- Water wells over 85 to date
- Maintaining and operating an Orphanage in Lahore, Pakistan for 54 children
- Providing free education, books and uniforms for nearly 1100 children up to the age of 15 years

HELPING LITTLE ANGELS

Registered Charity number: 1118152

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2021.

Objectives and activities

Public benefit

The strategic report sets out the activities undertaken to further public benefit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Reference and Administrative Details

Trustees

Athar Siddiqui	Chief Executive
Dr. Shahid Sandhu	Chairman
Dr. Tahir Ali	Vice Chairman
M Da'ud Mikhaeil	Treasurer
Ayesha Saddiq	Trustee (<i>Resigned on 07/10/2020</i>)
Shamsa Miran-Bux	Trustee
Lubna Sarwar	Trustee

Principal Office

1046 Stratford Road
Hall Green
Birmingham
B28 8BJ

Charity Registration Number

1118152

Independent Examiner

Moughal & Co (B*ham) Ltd
Chartered Certified Accountants
George Court
17 George Street
Birmingham
West Midlands
B12 9RG

The annual report was approved by the trustees of the Charity on *6/6/2022* and signed on its behalf by:

M Daud Mikhaeil
.....
M Daud Mikhaeil
Treasurer

HELPING LITTLE ANGELS

Registered Charity number: 1118152

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HELPING LITTLE ANGELS

Registered Charity number: 1118152

Independent Examiner's Report to the trustees of Helping Little Angels

We report on the accounts of the Charity for the year ended 31 May 2021 which are set out on pages 5 to 12.

Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no material matter has come to our attention which gives us cause to believe that in, any material respect:

- a) the accounting records were not kept in accordance with section 130 of the Charities Act 2011; or
- b) the accounts did not accord with the accounting records; or
- c) the accounts did not comply with the applicable requirements concerning the form and content of the 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 examinations.

We have no concern 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.


.....

Moughal & Co (B*ham) Ltd
George Court, 17 George Street
Birmingham B12 9RG

Date: 06/06/2022

HELPING LITTLE ANGELS

Registered Charity number: 1118152

Statement of Financial Activities For the year ended 31 May 2021

INCOMING RESOURCES	Note	Restricted Funds £	Unrestricted Funds £	TOTAL Funds 2021 £	TOTAL Funds 2020 £
Incoming Resources from generating funds:					
Donations - Sadaqah		129,780	-	129,780	103,104
Zakat		178,005	-	178,005	76,935
Income from activities		4,533	-	4,533	36,892
TOTAL INCOMING RESOURCES	(2)	312,318	-	312,318	216,931
Resources Expended					
Charitable activities		141,986	-	141,986	90,706
Administrative expenses		11,857	-	11,857	23,737
Governance costs	(3)	2,540	-	2,540	2,900
TOTAL RESOURCES EXPENDED		156,383	-	156,383	117,343
NET MOVEMENT IN FUNDS		155,935	-	155,935	99,588
RECONCILIATION OF FUNDS					
TOTAL FUNDS Brought forward		487,890	-	487,890	388,302
TOTAL FUNDS Carried forward		643,825	-	643,825	487,890

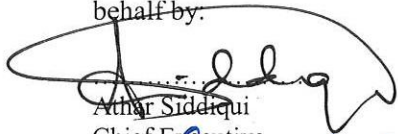
HELPING LITTLE ANGELS

Registered Charity number: 1118152

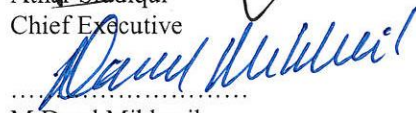
Balance Sheet As at 31 May 2021

		2021	2020
	Note	£	£
FIXED ASSETS			
Freehold Property at cost		300,000	-
CURRENT ASSETS	(7)	347,825	489,890
CURRENT LIABILITIES	(8)	2,000	2,000
NET CURRENT ASSETS		<u>345,825</u>	<u>487,890</u>
NON-CURRENT LIABILITIES		-	-
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>645,825</u>	<u>487,890</u>
 <u>THE FUNDS OF THE CHARITY</u>			
Unrestricted Funds			
General / Designated Purpose Funds B/fwd		-	-
General Purpose funds for the year		-	-
 Restricted Funds			
Specific Funds B/fwd		487,890	388,302
Specific Funds for the year		155,935	99,588
TOTAL CHARITY FUNDS	(10)	<u>643,825</u>	<u>487,890</u>

The financial statements were approved by the Board of Trustees on ... *6/6/2021* ... and were signed on its behalf by.



Athar Siddiqui
Chief Executive



M Daud Mikhaeil
Treasurer

The notes at pages 8 to 12 form part of these accounts.

HELPING LITTLE ANGELS

Registered Charity number: 1118152

Notes to the Financial Statements for the Year Ended 31 May 2021

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

Basis of preparation

Helping Little Angels meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

HELPING LITTLE ANGELS

Registered Charity number: 1118152

Notes to the Financial Statements for the Year Ended 31 May 2021

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustee's meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Office Equipment: 5 years Motor Vehicles: 5 years

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

HELPING LITTLE ANGELS

Registered Charity number: 1118152

Notes to the Financial Statements for the Year Ended 31 May 2021

2. Income from Donations

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations - Sadaqah	-	129,780	129,780	103,104
Zakat		178,005	178,005	76,935
Income from activities		4,533	4,533	36,892
	-			
	-	312,318	312,318	216,931

3. Governance costs

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Book-keeping and accountancy charges	-	2,000	1,700
Legal fees	-	540	1,200
	-	2,540	2,900

4. Trustee remuneration and expenses

During the year the Charity made the following transactions with trustees:

No Trustees Expenses were reimbursed for the year.

5. Staff costs

The aggregate payroll costs were as follows:

	Total 2021 £	Total 2020 £
Staff costs during the year were:		
Wages and salaries & Social security costs	9,600	15,200

Average number of employees for the period

	1	2
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No employee received emoluments of more than £15,000 during the year.

HELPING LITTLE ANGELS
Registered Charity number: 1118152

Notes to the Financial Statements for the Year Ended 31 May 2021

6. Taxation

The Charity is a registered charity and is exempt from taxation.

7. Current assets

	Total 2021 £	Total 2020 £
HSBC	203,350	249,947
UBL	144,475	239,943
	347,825	489,890

8. Creditors: Amounts falling due within one year

	Total 2021 £	Total 2020 £
Accruals	2,000	2,000
	2,000	2,000

9. Contingent liabilities

Except as reflected in the Financial Statements, there were No contingent liabilities at 31 May 2021
(2020: £NIL)

10. Reserves

	2021 £	2020 £
As at 31 May 2020	487,890	388,302
Net surplus / (deficit) for the year	155,935	99,588
As at 31 May 2021	643,825	487,890

HELPING LITTLE ANGELS
Registered Charity number: 1118152

Income & Expenditure Statement
For the year ended 31 May 2021

<u>INCOME</u>	Restricted Funds £	Unrestricted Funds £	Total 2021 £	Total 2020 £
Donations - Sadaqah	129,780	-	129,780	103,104
Zakat	178,005	-	178,005	76,935
Income from activities	4,533	-	4,533	36,892
Total incoming resources	312,318	-	312,318	216,931
<u>EXPENDITURE</u>				
<u>Charitable Expenditure</u>				
Janat-ul-Firdous charitable trust – Pakistan	133,949	-	133,949	77,785
Donations and charitable projects	3,750	-	3,750	12,921
Overseas projects	4,000	-	4,000	-
Sundry charitable expenses	287	-	287	-
	141,986	-	141,986	90,706
<u>Administrative Expenditure</u>				
Wages & Social security costs	9,600	-	9,600	15,200
Insurance	971	-	971	1,221
Service charges	1,286	-	1,286	1,090
Stationery, postage and IT services	-	-	-	1,050
Advertising and promotions	-	-	-	5,176
	11,857	-	11,857	23,737
<u>Governance</u>				
Book-keeping and accountancy charges	2,000	-	2,000	1,700
Legal and professional fees	540	-	540	1,200
	2,540	-	2,540	2,900
TOTAL EXPENDITURE	156,383	-	156,383	117,343
EXCESS INCOME OVER EXPENDITURE	155,935	-	155,935	99,588