

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

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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

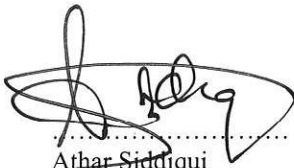
The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees 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

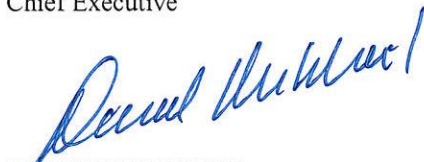
The Trustees are very proud of the achievements of the various projects throughout 2020-21. The Trust operates and continue to maintain a 100% donation policy where every single penny donated goes towards every cause. The Trustees are very grateful to all donors and volunteers who have helped the Charity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

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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

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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 and signed on its behalf by: *6/6/2022*

M Daud Mikhaeil
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M Daud Mikhaeil
Treasurer

HELPING LITTLE ANGELS

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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

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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

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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
<u>RECONCILIATION OF FUNDS</u>					
TOTAL FUNDS Brought forward		487,890	-	487,890	388,302
TOTAL FUNDS Carried forward		643,825	-	643,825	487,890

HELPING LITTLE ANGELS

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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>

THE FUNDS OF THE CHARITY

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>
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The financial statements were approved by the Board of Trustees on 6/6/2022 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.

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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.

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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.

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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.

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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
	<u>347,825</u>	<u>489,890</u>

8. Creditors: Amounts falling due within one year

	Total 2021 £	Total 2020 £
Accruals	2,000	2,000
	<u>2,000</u>	<u>2,000</u>

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	<u>643,825</u>	<u>487,890</u>

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Income & Expenditure Statement
For the year ended 31 May 2021

	Restricted Funds £	Unrestricted Funds £	Total 2021 £	Total 2020 £
<u>INCOME</u>				
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