

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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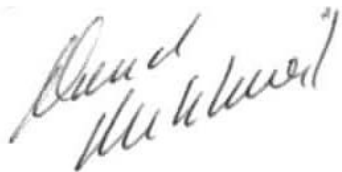
Charity Registration Number	1118152
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Independent Examiner	Manor Hill Accountants 619A Stratford Road Birmingham B11 4DX
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The annual report was approved by the trustees of the Charity on 23/03/2026 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)
		<u>388,643</u>	<u>403,372</u>
Net Current Assets		388,643	403,372
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	-
	393,893	407,072

8. Creditors: amounts falling due within one year

	Total 2023 £	Total 2022 £
Accruals	5,250	3,700
	5,250	3,700

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
	388,643	403,372

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