

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

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## 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



### **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.

### **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 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**

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**Structure, governance and management**

**Reference and Administrative Details**

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

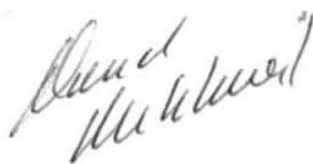
|                         |  |
|-------------------------|--|
| <b>Principal Office</b> | 1046 Stratford Road<br>Hall Green<br>Birmingham<br>B28 8BJ |
|-------------------------|--|

|                                    |         |
|------------------------------------|---------|
| <b>Charity Registration Number</b> | 1118152 |
|------------------------------------|---------|

|                             |  |
|-----------------------------|--|
| <b>Independent Examiner</b> | Manor Hill Accountants<br>619A Stratford Road<br>Birmingham<br>B11 4DX |
|-----------------------------|--|

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**

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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**

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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<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | 2024<br>Total<br>£ | 2023<br>Total<br>£ |
|---|----------|--------------------------|----------------------------|--------------------|--------------------|
| 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             |
| <b>TOTAL INCOMING RESOURCES</b>           | <b>2</b> | <b>170,050</b>           | <b>51,951</b>              | <b>222,001</b>     | <b>254,769</b>     |
| 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                          | <b>3</b> | <b>13,013</b>            | <b>4,000</b>               | <b>17,013</b>      | <b>3,550</b>       |
| <b>TOTAL RESOURCES EXPENDED</b>           |          | <b>122,112</b>           | <b>35,850</b>              | <b>157,962</b>     | <b>269,498</b>     |
| <b>NET MOVEMENT IN FUNDS</b>              |          | <b>47,938</b>            | <b>16,101</b>              | <b>64,039</b>      | <b>(14,729)</b>    |
| <b>RECONCILIATION OF FUNDS</b>            |          |                          |                            |                    |                    |
| 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**

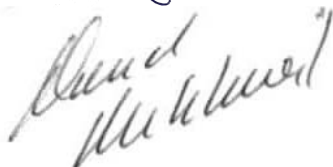
|   | Notes | 2024<br>£      | 2023<br>£      |
|---|-------|----------------|----------------|
| <b>CURRENT ASSETS</b>                     |       |                |                |
| Cash at bank and in hand                  | 7     | 459,182        | 393,893        |
|   |       | <u>459,182</u>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

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

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#### 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**

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#### **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**

|  | <b>Restricted<br/>Funds<br/>£</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>2024<br/>Total<br/>£</b> | <b>2023<br/>Total<br/>£</b> |
|--|-----------------------------------|-------------------------------------|-----------------------------|-----------------------------|
| 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                      |
| <b>Total</b>                           | <b>170,050</b>                    | <b>51,951</b>                       | <b>222,001</b>              | <b>254,769</b>              |

**3. Governance costs**

|                                      | <b>2024<br/>Total<br/>£</b> | <b>2023<br/>Total<br/>£</b> |
|--------------------------------------|-----------------------------|-----------------------------|
| Book-keeping and accountancy charges | 4,000                       | 3,550                       |
| Consultancy                          | 12,020                      | -                           |
| Insurance                            | 993                         | -                           |
| <b>Total</b>                         | <b>17,013</b>               | <b>3,550</b>                |

**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

|  | <b>2024<br/>Total</b> | <b>2023<br/>Total</b> |
|--|-----------------------|-----------------------|
| Staff costs during the year were:          |                       |                       |
| Wages and salaries & Social security costs | -                     | 11,060                |
| <b>Total</b>                               | <b>-</b>              | <b>11,060</b>         |

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**

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**6. Taxation**

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

**7. Current assets**

|            | <b>2024</b>    | <b>2023</b>    |
|------------|----------------|----------------|
|            | <b>£</b>       | <b>£</b>       |
| HSBC       | 459,162        | 393,547        |
| UBL        | -              | 325            |
| Petty Cash | 20             | 21             |
|            | <u>459,182</u> | <u>393,893</u> |

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**

|          | <b>Total<br/>2024<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|----------|-----------------------------|-----------------------------|
| Accruals | 6,500                       | 5,250                       |
|          | <u><b>6,500</b></u>         | <u><b>5,250</b></u>         |

**9. Contingent liabilities**

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

**10. Movement in Funds**

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

**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**

|  | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|--|--------------------------|----------------------------|--------------------|--------------------|
| <b><u>INCOME</u></b>                         |                          |                            |                    |                    |
| 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                     | 170,050                  | 51,951                     | 222,001            | 254,769            |
|  |                          |                            |                    |                    |
| <b><u>EXPENDITURE</u></b>                    |                          |                            |                    |                    |
| <b><u>Costs of Generating Donations</u></b>  |                          |                            |                    |                    |
| Event organizing costs                       | -                        | 16,153                     | 16,153             | 28,706             |
| Advertising                                  | -                        | 5,809                      | 5,809              | -                  |
|  |                          |                            |                    |                    |
|  | -                        | 21,962                     | 21,962             | 28,706             |
|  |                          |                            |                    |                    |
| <b><u>Charitable Expenditure</u></b>         |                          |                            |                    |                    |
| 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                 |
|  | 108,619                  | 3,353                      | 111,972            | 213,068            |
|  |                          |                            |                    |                    |
| <b><u>Administrative Expenditure</u></b>     |                          |                            |                    |                    |
| 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              |
|  |                          |                            |                    |                    |
|  | 480                      | 6,535                      | 7,015              | 24,174             |

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

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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>           |
| <br>TOTAL EXPENDITURE                 | <br>122,112          | <br>35,850           | <br>157,962          | <br>269,498            |
| <b>EXCESS INCOME OVER EXPENDITURE</b> | <b><u>47,938</u></b> | <b><u>16,101</u></b> | <b><u>64,039</u></b> | <b><u>(14,729)</u></b> |