

WITHY TREES WELFARE & EDUCATION

England & Wales · Charity number 1138788

Details

Other names	FULWOOD ISLAMIC NURSERY, ROHINGYA RELIEF, WITHY TREES CHILDCARE
Status	Registered
Legal form	Other
Registered	2010-11-02
Register	View on the Charity Commission register

Contact

Address	WITHY TREES WELFARE & EDUCATION 157 Garstang Road Fulwood Preston PR2 3BH
Phone	01772715830
Email	office@withytrees.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN GENERALLY BELOW STATUTORY SCHOOL AGE THROUGH THE PROVISION OF A NURSERY PARTICULARLY BUT NOT EXCLUSIVELY FOR THOSE CHILDREN WHO FROM FAMILIES WHO MAY BE SOCIALLY OR ECONOMICALLY DISADVANTAGED

Activities: Help the vulnerable locally and globallySupport homeless Youth capacity buildingRelieve poverty locally and globally

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£557,277	£529,503	£345,286	0
2023-12-31	£436,900	£410,099	-	-
2022-12-31	£395,420	£211,707	-	-
2021-12-31	£171,747	£122,560	-	-
2020-12-31	£121,618	£80,395	-	-

Trustees

Name	Role	Appointed
Farook Kazi	Chair	
F PATEL		
S HASAN		

WITHY TREES WELFARE & EDUCATION

England & Wales - Charity number 1138788

Accounts



Withy Trees Welfare & Education

157 Garstang Road, Fulwood, Preston, PR2 3BH

Email: office@withytrees.org.uk

REPORT & ACCOUNTS



YEAR ENDING 2024

WE BELIEVE THAT CHARITY IS NOT A HANDOUT, IT'S A HAND HELD.

Registered Charity Number: 1138788

INTRODUCTION



CHARITY COMMISSION
FOR ENGLAND AND WALES



FUNDRAISING
REGULATOR

1. We are a U.K. registered charity carrying out humanitarian work in some of the poorest parts of the world.
2. We registered as a charity in 2011; however our overall activities have only increased in the last 6 years, in particular from the year 2020.
3. We do not employ or use any paid or professional fundraisers. Our donations are largely via word of mouth, including from the live feedback we send from the ground.
4. We use the premises of 157 Garstang Road (Preston) as our correspondence address, with an office for administrative work.



100% DONATIONS POLICY - GIFT AID



1. We have a 100% donations policy. All administrative, office and project delivery costs are met from Gift Aid.
2. Gift Aid is an important income stream; thus we encourage all eligible donors to fill in a Gift Aid declaration, or simply email us with your full name, address, postcode and a declaration that you are a UK taxpayer for Gift Aid purposes.
3. Even a donation of £20 with Gift Aid is significant, as these small donations with their Gift Aid soon add up.

Donation Amount	With Gift Aid	Increase of:
£20	£25	+£5
£50	£62.50	+£12.50
£100	£125	+£25
£300	£375	+£75
£1000	£1250	+£250



WHAT WE DO IN THE U.K.

1. We work both in the U.K. and abroad.
2. Our U.K. activities are funded through grants and Gift Aid.
3. These monies are kept in a separate account.
4. Gift Aid also supports administration costs of projects outside the UK.

IN THE UK WE HAVE TWO PRIMARY OBJECTIVES:

- a) “Hygiene Bank” to support those who are struggling due to a drop in income. This project commenced from around July 2020, via a Covid support grant. On a 6-month average, 20 families a month benefit. This project was inactive since 2023; however the aim is to re-start it again, in particular due to the rising cost of living.
- b) We also have a “Hardship Fund” for specific requests. Examples of individuals/families we have supported are:
- Refugees.
 - Single Parents / Widows.
 - Requests for white goods.
 - Requests for help with school uniforms, footwear etc.

Referrals are made by social services, council workers, partner organizations, Imams, faith leaders etc.



WHAT WE DO ABROAD

1. These projects are funded by donations from the Muslim community, in the month of Ramadhan (the month of fasting).
2. Muslims who meet certain criteria give 2.5% of certain assets to charity. This is known as Zakat. These donations are used to support projects in needy countries / regions such as:
 - Afghanistan: we made two trips in each of the years 2022, 2023 and 2024.
 - Rohingya Refugees (Bangladesh).
 - Rural communities in Bangladesh and India.
 - Nepal, Pakistan and Sri Lanka.
 - Syria and Yemen.
3. As our Zakat donors are largely from South Asia, our projects are primarily focused on these countries.



BREAKDOWN OF FUNDS SPENT (2024):

Funds are allocated to a region / area / country based on donor preference.

	COUNTRY	AMOUNT
1	Afghanistan	£186,000
2	India	£69,000
3	Yemen	£65,000
4	Sri Lanka	£47,000
5	Pakistan	£30,000
6	Qurbani	£29,500
7	Rohingya	£29,000
8	Bangladesh	£8,000
9	Nepal	£8,000
10	Misc. / Other ¹	£58,000
Total:		£529,500.00

¹ This includes £30,434 project delivery costs met from Gift Aid.

All figures have been rounded off in the above table.

Actual 2024 total expenditure is £529,503 (2023 = £410,099).

BREAKDOWN OF RAMADHAN 2024:

Ramadhan 2024 - 7 Countries

Country		Food Packs	Daily Iftar Provision
Afghanistan	600 families	-	☑ 17000 hot meals
Bangladesh	3 projects	317	☑ 30,000 hot meals
India	7 projects	1156	☑ 3000 hot meals
Myanmar	Arkan State	-	☑ 3000 hot meals
Nepal	3 projects	463	☑ 800 hot meals
Pakistan	300 food packs + financial aid (x150) delivered before Ramadhan.		5000 kg flour
Sri Lanka	3 projects	550	
		2486 Food Packs	53,000+ hot meals!

Over 3300 families supported in Ramadhan.



FOCUS:

AFGHANISTAN HUMANITARIAN CRISIS

"APPROXIMATELY 85% OF AFGHANS LIVE ON LESS THAN \$1 A DAY."

Source: UNDP. Accessed on: 15.08.2025

1. In February 2022 we made our first ever visit to Afghanistan. Since then, we have made 6 visits to Afghanistan (as of 31 Dec 2024), personally distributing over £438,000 of aid.
2. We still are one of the very few and first UK charities to have an “on the ground” presence in Afghanistan, providing aid directly to the poor and needy without any third-party involvement.
3. 9.5 million people are classified as “high risk” and on the brink of famine, with 3.5 million children under the age of 5 severely malnourished.



"NEARLY 69% OF AFGHANISTAN'S POOR ARE CHILDREN."

Source: Global Poverty Index

PROJECTS IN AFGHANISTAN:

1	2	3	4	5
Food Aid	Cash Distribution	School Children	Supporting Schools	Water Aid

1. On a longer-term basis, we are sponsoring children to attend school and get an education. This project will get children off the streets, into learning and allow them to earn a respectable living as adults.
2. In 2024 we initiated various water projects, which have been hugely successful. To date, we have completed 9 water projects, providing water to over 13000 people (mostly in rural areas). Donors receive video updates whilst the work is ongoing, and we personally visit each completed water project.
3. We are also focussing on income generation projects.



PROJECT DELIVERY

1. Although we work with local charities abroad, we ensure that our key projects are delivered in our presence.
2. This ensures funds are spent correctly and gives confidence to our donors, as we send live reports on WhatsApp (videos) and via our Instagram page.
3. Our donors also donate on the understanding that we are personally going to deliver aid.
4. The costs of these trips are met via Gift Aid, allowing us to ensure that 100% of the donation reaches the poor and needy.
5. The following page has details of where we have been personally delivered aid.



AID DELIVERED PERSONALLY:

The following list are countries where we have personally delivered aid.

PROJECTS PERSONALLY DELIVERED.

Region / Country	Year
Afghanistan Pakistan	Feb 2023
Syria Türkiye	April 2023
Afghanistan Pakistan	June 2023
India (Assam, West Bengal, Haryana & U.P.)	Dec 2023
Afghanistan Pakistan	Feb 2024
Afghanistan	June 2024
Yemen (South Yemen)	Oct 2024
Rohingya (Bangladesh) India (Hyderabad), Sri Lanka	Dec 2024



VOLUNTEERS / VOLUNTEERING

1. Volunteers are essential to our success in personally delivering projects. We strongly encourage our donors and supporters to accompany us on our foreign deployments, which range from 5-8 days.
2. You may be an Imam, local activist, businessman, or just someone passionate about helping others.

3. You will undergo a great life experience when you accompany us. All you have to do is raise funds (from friends and family) for the respective projects. We provide you with all the necessary support.



4. Other than a contribution of around £400 per person, all costs are met from Gift Aid. Email us if you are interested in accompanying us.



FUTURE

1. We want to totally separate our UK and foreign operations, in a manner where foreign projects run under a separate charitable entity. The name of “Just Relief” has been proposed.
2. The reason for this is to ensure our UK operations attract grant funding, and we can clearly demonstrate that we are only working in the UK. Currently the Zakat donations received gives the impression that we have a “strong and healthy” stream of income when this is not the case for our UK operations.
3. As part of our UK operations, we want to support the local community, especially with the “cost of living crisis.”
4. We also wish to sponsor more children in Afghanistan who can attend school. Our target is to have one hundred children, whose approximate cost is £40,000 per annum.
5. We also want to recruit a paid employee to help further our objectives, in particular give us a presence on social media and help with day to day running.



SOCIAL MEDIA

We currently do not have a website.

You can see various updates (Afghanistan, Syria, Pakistan, India, Yemen etc) on our Instagram page. Scan the QR code and join us:



Join our community WhatsApp group and keep up to date with all our projects / updates:



TO DONATE – OUR BANK DETAILS

This is the easiest, fastest, and cost-free method to donate.
We receive your donation in full, without any deductions / fees etc.

OUR BANK DETAILS FOR DONATIONS:

Account name:
WITHY TREES WELFARE & EDUCATION

Sort Code:
16-20-16

Account number:
10 25 64 36

BIC: RBOSGB2L

IBAN: GB33RBOS 162016 10256436

giftaid it

*If you are a UK taxpayer, email
us your Gift Aid declaration.*

*Simply scan the QR code and
fill in the form online (takes
less than 30 seconds).*









Updated: 16.08.2025

End of report.

WITHY TREES WELFARE & EDUCATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2024

CHARITY NUMBER: 1138788

**STONEBRIDGE ACCOUNTANTS
19A CHORLEY OLD ROAD
BOLTON
BL1 3AD**

WITHY TREES WELFARE & EDUCATION
CONTENTS INFORMATION
FOR THE YEAR ENDING 31 DECEMBER 2024

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WITHY TREES WELFARE & EDUCATION

CHARITY INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2024

Trustees

Mohammed Farook Kazi
Summiyyah Hasan
Fatima Patel

Charity Chairman

Mohammed Farook Kazi

Charity Secretary

None

Registered Office

157 Garstang Road
Fulwood, Preston
PR2 3BH

Bankers

Royal Bank of Scotland
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Accountants

Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

WITHY TREES WELFARE & EDUCATION

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2024

TO THE TRUSTEES AND MEMBERS OF WITHY TREES WELFARE & EDUCATION

I have examined the financial statements for the year ended 31 December 2024 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination; it is my responsibility to:

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

Basis of Independent Examiner's Report

My 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 a 'true and fair' view and the report is limited to those matters set out in the statement below.

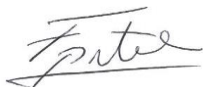
Independent Examiner's Statement

In connection with our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Honorary Independent Examiner

Faruk Patel FFA FTA
Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

17th April 2025

WITHY TREES WELFARE & EDUCATION

FOR THE YEAR ENDING 31 DECEMBER 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:

Mohammed Farook Kazi (Charity Chairman)

17th April 2025

WITHY TREES WELFARE & EDUCATION
STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDING 31 DECEMBER 2024

	Unrestricted Funds £	Restricted Funds £	Totals 2024 £	Totals 2023 £
INCOME				
<u>Voluntary Income</u>				
Donations	-	-	-	-
Building Appeal	-	-	-	-
Government Grants	-	-	-	-
Government Grants (JRS)	-	-	-	-
<u>Investment Income</u>	-	-	-	-
<u>Income from Charities Activities</u>				
Other Income	-	15,826	15,826	4,652
Lillah/Sadaka & Other Donations	92,710	60,683	153,393	106,782
Zakat Donations	-	323,080	323,080	293,906
Gift Aid Payments	63,958	-	63,958	30,555
Sponsors Income	-	1,020	1,020	1,005
	<u>156,668</u>	<u>400,609</u>	<u>557,277</u>	<u>436,900</u>
RESOURCES EXPENDED				
Cost of Generating Funds	30,434	-	30,434	22,967
Charitable Activities	53,557	445,512	499,069	387,132
	<u>72,677</u>	<u>(44,903)</u>	<u>27,774</u>	<u>26,801</u>
NET INCOMING RESOURCES	<u>72,677</u>	<u>(44,903)</u>	<u>27,774</u>	<u>26,801</u>
Fund Balances Brought Forward	12,169	305,343	317,512	290,711
	<u>84,846</u>	<u>260,440</u>	<u>345,286</u>	<u>317,512</u>
FUND BALANCES CARRIED FORWARD	<u><u>84,846</u></u>	<u><u>260,440</u></u>	<u><u>345,286</u></u>	<u><u>317,512</u></u>

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

WITHY TREES WELFARE & EDUCATION

BALANCE SHEET AS AT 31 DECEMBER 2024

	<u>NOTES</u>	£	<u>2024</u> £	£	<u>2023</u> £
FIXED ASSETS					
As per Fixed Asset Schedule	4		-		-
CURRENT ASSETS					
Debtors & Prepayments	5	-		-	
Cash at Bank		345,668		333,286	
Cash in Hand		-		-	
		<u>345,668</u>		<u>333,286</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	7	382		15,774	
Other Creditors & Loans		-		-	
		<u>382</u>		<u>15,774</u>	
Net Current Assets / (Liabilities)			<u>345,286</u>		<u>317,512</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			345,286		317,512
LONG-TERM CREDITORS					
Creditors due after one year	8		-		-
NET ASSETS			<u><u>345,286</u></u>		<u><u>317,512</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/01/2024			317,512		290,711
Surplus for the Year			<u>27,774</u>		<u>26,801</u>
Net Assets C/fwd 31/12/2024			<u><u>345,286</u></u>		<u><u>317,512</u></u>

Approved by the Trustees and signed on their behalf by:

Mohammed Farook Kazi (Charity Chairman)

17th April 2025

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2024

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2024

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land & Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Generating Funds

	2024	2024	2023
	Unrestricted	Restricted	
Bank Charges	1,190	-	511
Advertising	-	-	-
Legal & Professional Fees	237	-	50
Office & Admin Expenses	29,007	-	22,406
	<u>30,434</u>	<u>-</u>	<u>22,967</u>

3. Cost of Charitable Activities

	2024	2024	2023
	Unrestricted	Restricted	
Food Packs Projects	-	230,353	69,039
Hand Pump Projects	-	-	-
Student Education & Welfare Costs	-	54,489	39,730
Orphan Sponsorship Costs	-	-	-
Water Projects	-	-	-
Widows Support Projects	-	-	-
Building Projects Costs	-	-	-
Zakat Donations	-	-	-
Lillah/Sadaka & Other Donations	-	-	-
Other Project Costs	53,557	160,670	278,363
	<u>53,557</u>	<u>445,512</u>	<u>387,132</u>

4. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for services rendered to the charity.

	2024	2023
Mohammed Farook Kazi	-	-
Summiyyah Hasan	-	-
Fatima Patel	-	-
	<u>-</u>	<u>-</u>

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2024

5. Tangible Fixed Assets

	Total	Land & Property	Investments	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 January 2024	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2024	-	-	-	-	-
Depreciation					
As at 1 January 2024	-	-	-	-	-
Charge for year	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2024	-	-	-	-	-
Net book value					
As at 31 December 2024	-	-	-	-	-
As at 31 December 2023	-	-	-	-	-

6. Debtors & Prepayments

	2024	2023
Gift Aid Payments	-	-
Prepayments	-	-
Other Debtors	-	-
	-	-

7. Creditors: Amounts falling due within one year

	2024	2023
Trade Creditors	382	15,774
Accruals	-	-
Other Creditors	-	-
	382	15,774

8. Creditors: Amounts falling due after one year

	2024	2023
Loans (Karz-e-Hasna)	-	-

WITHY TREES WELFARE & EDUCATION

England & Wales - Charity number 1138788

Accounts



Withy Trees Welfare & Education

157 Garstang Road, Fulwood, Preston PR2 3BH

Email: office@withytrees.org.uk

Registered Charity Number: 1138788

REPORT & ACCOUNTS



YEAR ENDING 2023

WE BELIEVE THAT CHARITY IS NOT A HANDOUT, IT'S A HAND HELD.

INTRODUCTION

1. We are a U.K. registered charity carrying out humanitarian work in various regions of Asia (and on occasions elsewhere as well).
2. We registered as a charity in 2011, however our overall activities have only increased in the last 5 years, in particular from the year 2020.
3. We do not have any full-time employees; all our work is done via volunteers and trustees.
4. We also do not employ or use any paid or professional fundraisers. Our donations are largely via word of mouth, including from the live feedback we send from the ground.
5. We use the premises of 157 Garstang Road (Preston) as our correspondence address, with an office for administrative work.



100% DONATIONS POLICY - GIFT AID



1. We have a 100% donations policy. All administrative, office and project delivery costs are met from Gift Aid.
2. Gift Aid is an important income stream; thus we encourage all eligible donors to fill in a Gift Aid declaration, or simply email us with your full name, address, postcode and a declaration that you are a UK taxpayer for Gift Aid purposes.
3. Even a donation of £20 with Gift Aid is significant, as these small donations with their Gift Aid soon add up.

- Gift Aid is a government scheme that allows us to reclaim the tax you have paid on your donation at no extra cost to you.
- If you are a UK taxpayer, the value of your gift can be increased by 25% under the Gift Aid scheme at no extra cost to you. This means a donation of £10, for example, could be worth an extra £2.50 to us.
- To be eligible for Gift Aid you must confirm you have paid or will pay an amount of Income Tax and/or Capital Gains Tax for each tax year (6 April to 5 April) that is at least equal to the amount of tax that all the charities or Community Amateur Sports Clubs (CASCS) that you donate to will reclaim on your gifts for that tax year. Your address is needed to identify you as a current UK taxpayer.

Donation Amount	With Gift Aid	Increase of:
£20	£25	+£5
£50	£62.50	+£12.50
£100	£125	+£25
£300	£375	+£75
£1000	£1250	+£250

WHAT WE DO IN THE U.K.

1. We work both in the UK and abroad.
2. Our UK activities are funded through grants and Gift Aid.
3. These monies are kept in a separate account.
4. Gift Aid also supports administration costs of projects outside the UK.

IN THE UK WE HAVE TWO PRIMARY OBJECTIVES:

- a) “Hygiene Bank” to support those who are struggling due to a drop in income. This project commenced from around July 2020, via a Covid support grant. On a 6-month average, 20 families a month benefit. This project was inactive in the year 2022-23, however it is being re-started in 2024, in particular due to the rising cost of living.
- b) We also have a “Hardship Fund” for specific requests. Examples of individuals/families we have supported are:
 - Syrian Refugees.
 - Single Parents / Widows.
 - Requests for white goods.
 - Request for footwear.
 - Requests for help with school uniforms.

Referrals are made by social services, council workers, partner organizations, Imams, faith leaders etc.



WHAT WE DO ABROAD

1. These projects are funded by donations from the Muslim community, in the month of Ramadhan (the month of fasting).
2. Muslims who meet certain criteria give 2.5% of certain assets to charity. This is known as Zakat.
3. Zakat donations are used to support projects in poor countries / regions such as:
 - Afghanistan: we made two trips in both 2022 and in 2023.
 - Rohingya Refugees (Bangladesh).
 - Rural communities in Bangladesh and India.
 - Nepal.
 - Pakistan (first project in Feb 2023).
 - Türkiye (Syrian refugees affected by the earthquake – 2023).
 - Syria (those affected by the earthquake – 2023).
4. As our Zakat donors are largely from South Asia, our projects are primarily focused on these countries.



BREAKDOWN OF FUNDS SPENT (2023):

	COUNTRY	AMOUNT
1	Afghanistan	£140,000
2	India	£80,000
3	Syria	£58,000
4	Pakistan	£58,000
5	Qurbani	£31,000
6	Rohingya	£21,000
7	Nepal	£6300
8	Bangladesh	£5000
9	U.K.	£2700
10	Misc. / Other ¹	£8000
Total:		£410,000.00²

IMPORTANT:

Funds are allocated to a region / area / country based on the donor's preference.

¹ Malawi / Morocco

² This includes £22,967 project delivery costs met from Gift Aid claimed. All figures have been rounded off in the above table. Actual 2023 total expenditure is £410,099.

FOCUS:

AFGHANISTAN HUMANITARIAN CRISIS

ALMOST 6 MILLION AFGHANS ARE ONE STEP AWAY FROM FAMINE.

Source: DEC. Accessed on: 01.06.2023.

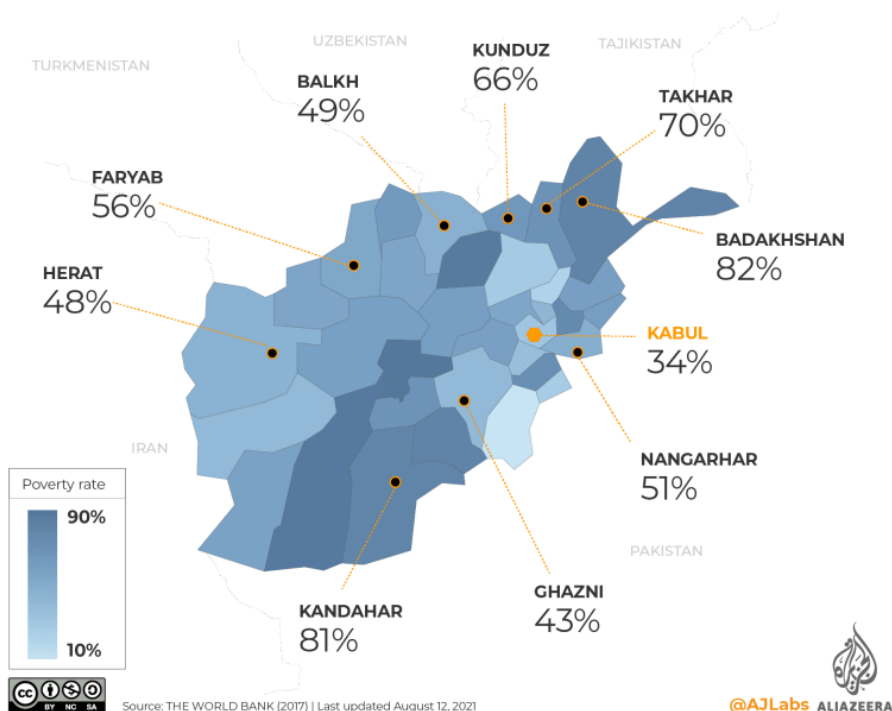
In February 2022 we made our first ever visit to Afghanistan.

We were one of the very few and first UK charities to have an “on the ground presence” in Afghanistan, providing aid directly to the poor and needy without any third-party involvement.

AFGHANISTAN

Most Afghans live in poverty

Before the coronavirus pandemic, at least 54.5 percent of the country lived below the poverty line with **current estimates reaching up to 72 percent.**



PROJECTS IN AFGHANISTAN:

1	2	3	4	5
Food Aid	Cash distribution	School children	Supporting schools	Water Aid

On a longer-term basis, we are sponsoring children to attend school and get an education. This project will get children off the streets, into learning and allow them to earn a respectable living as adults.

A total of six trips have been made to date (two in 2023).

In 2024 we have initiated various water projects, which have been hugely successful.



PROJECT DELIVERY

1. Although we work with local charities abroad, we ensure that our key projects are delivered in our presence.
2. This ensures funds are spent correctly and gives confidence to our donors, as we send live reports on WhatsApp (videos) and via our Instagram page.
3. Our donors also donate on the understanding that we are personally going to deliver aid.
4. The costs of these trips are met via Gift Aid, allowing us to ensure that 100% of the donation reaches the poor and needy.
5. The following page has details of where we have been personally delivered aid.



AID DELIVERED PERSONALLY:

The following list are countries where we have personally delivered aid.

PROJECTS PERSONALLY DELIVERED.

REGION / COUNTRY	DATE
India U.P. & Bihar	Oct 2021
Afghanistan	Feb 2022
India (U.P. & Bihar) Nepal	March 2022
Afghanistan	May 2022
Afghanistan Pakistan	Feb 2023
Syria Türkiye	April 2023
Afghanistan Pakistan	June 2023
India Assam, West Bengal, Haryana & U.P.	Dec 2023
Afghanistan Pakistan	Feb 2024
Afghanistan	June 2024

VOLUNTEERS / VOLUNTEERING

1. Volunteers are essential to our success in personally delivering projects.
2. We strongly encourage our donors and supporters to accompany us on our foreign deployments.
3. These deployments range from 6-9 days.
4. You may be an Imam, local activist, businessman, or just someone passionate about helping others.
5. You will undergo a great life experience when you accompany us. All you have to do is raise funds (from friends and family) for the respective projects. We provide you with all the necessary support.
6. Other than a contribution of around £400 per person, all costs are met from Gift aid.
7. Email us if you are interested in accompanying us.



FUTURE

1. We want to totally separate our UK and foreign operations, in a manner where foreign projects run under a separate charitable entity. The name of “Just Relief” has been proposed.
2. The reason for this is to ensure our UK operations attract grant funding, and we can clearly demonstrate that we are only working in the UK. Currently the Zakat donations received gives the impression that we have a “strong and healthy” stream of income when this is not the case for our UK operations.
3. As part of our UK operations, we want to support the local community, especially with the “cost of living crisis.”
4. We also wish to sponsor more children in Afghanistan who can attend school. Our target is to have one hundred children, whose approximate cost is £40,000 per annum.
5. We also want to recruit a part-time paid employee to help further our objectives, in particular give us a presence on social media and help with day to day running.



SOCIAL MEDIA

We currently do not have a website.

You can see various updates (Afghanistan, Syria, Pakistan, India etc) on our Instagram page:

Scan the code and join us:



Join our community WhatsApp group and keep up to date with all our projects / updates:



BANK DETAILS

This is the easiest, fastest, and cost-free method to donate. We receive your donation in full, without any deductions / fees etc.

OUR BANK DETAILS FOR DONATIONS:

Account name:
WITHY TREES WELFARE & EDUCATION

Sort Code:

16-20-16

Account number:

10 25 64 36

BIC: RBOSGB2L

IBAN: GB33RBOS 162016 10256436



If you are a UK taxpayer, email us your Gift Aid declaration.

Simply scan the QR code and fill in the form online (takes less than 30 seconds).





Updated: 22.09.2024

End of report.

WITHY TREES WELFARE & EDUCATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2023

CHARITY NUMBER: 1138788

**STONEBRIDGE ACCOUNTANTS
19A CHORLEY OLD ROAD
BOLTON
BL1 3AD**

WITHY TREES WELFARE & EDUCATION
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WITHY TREES WELFARE & EDUCATION

CHARITY INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2023

Trustees

Mohammed Farook Kazi
Summiyyah Hasan
Fatima Patel

Charity Chairman

Mohammed Farook Kazi

Charity Secretary

None

Registered Office

157 Garstang Road
Fulwood, Preston
PR2 3BH

Bankers

Royal Bank of Scotland
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Accountants

Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

WITHY TREES WELFARE & EDUCATION

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2023

TO THE TRUSTEES AND MEMBERS OF WITHY TREES WELFARE & EDUCATION

I have examined the financial statements for the year ended 31 December 2023 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination; it is my responsibility to:

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

Basis of Independent Examiner's Report

My 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 a 'true and fair' view and the report is limited to those matters set out in the statement below.

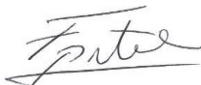
Independent Examiner's Statement

In connection with our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Honorary Independent Examiner

Faruk Patel FFA FTA
Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

16th September 2024

WITHY TREES WELFARE & EDUCATION

FOR THE YEAR ENDING 31 DECEMBER 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:

Mohammed Farook Kazi (Charity Chairman)

16th September 2024

WITHY TREES WELFARE & EDUCATION
STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDING 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	Totals 2023 £	Totals 2022 £
INCOME				
<u>Voluntary Income</u>				
Donations	-	-	-	-
Building Appeal	-	-	-	-
Government Grants	-	-	-	-
Government Grants (JRS)	-	-	-	-
<u>Investment Income</u>	-	-	-	-
<u>Income from Charities Activities</u>				
Other Income	538	4,114	4,652	1,991
Lillah/Sadaka & Other Donations	67,916	38,866	106,782	76,185
Zakat Donations	-	293,906	293,906	276,426
Gift Aid Payments	30,555	-	30,555	38,193
Sponsors Income	-	1,005	1,005	2,625
TOTAL INCOME	99,009	337,891	436,900	395,420
RESOURCES EXPENDED				
Cost of Generating Funds	22,967	-	22,967	15,804
Charitable Activities	69,591	317,541	387,132	195,903
NET INCOMING RESOURCES	6,451	20,350	26,801	183,713
Fund Balances Brought Forward	5,718	284,993	290,711	106,998
FUND BALANCES CARRIED FORWARD	12,169	305,343	317,512	290,711

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

WITHY TREES WELFARE & EDUCATION

BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>NOTES</u>	£	<u>2023</u> £	£	<u>2022</u> £
FIXED ASSETS					
As per Fixed Asset Schedule	4		-		-
CURRENT ASSETS					
Debtors & Prepayments	5	-		-	
Cash at Bank		333,286		292,977	
Cash in Hand		-		-	
		<u>333,286</u>		<u>292,977</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	7	15,774		2,266	
Other Creditors & Loans		-		-	
		<u>15,774</u>		<u>2,266</u>	
Net Current Assets / (Liabilities)			<u>317,512</u>		<u>290,711</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			317,512		290,711
LONG-TERM CREDITORS					
Creditors due after one year	8		-		-
NET ASSETS			<u><u>317,512</u></u>		<u><u>290,711</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/01/2023			290,711		106,998
Surplus for the Year			<u>26,801</u>		<u>183,713</u>
Net Assets C/fwd 31/12/2023			<u><u>317,512</u></u>		<u><u>290,711</u></u>

Approved by the Trustees and signed on their behalf by:

Mohammed Farook Kazi (Charity Chairman)

16th September 2024

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2023

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2023

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land & Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Generating Funds

	2023	2023	2022
	Unrestricted	Restricted	
Bank Charges	511	-	319
Advertising	-	-	-
Legal & Professional Fees	50	-	50
Office & Admin Expenses	22,406	-	15,435
	<u>22,967</u>	<u>-</u>	<u>15,804</u>

3. Cost of Charitable Activities

	2023	2023	2022
	Unrestricted	Restricted	
Food Packs Projects	-	69,039	52,361
Hand Pump Projects	-	-	-
Student Education & Welfare Costs	-	39,730	56,911
Orphan Sponsorship Costs	-	-	-
Water Projects	-	-	-
Widows Support Projects	-	-	-
Building Projects Costs	-	-	-
Zakat Donations	-	-	-
Lillah/Sadaka & Other Donations	-	-	-
Other Project Costs	69,591	208,772	86,631
	<u>69,591</u>	<u>317,541</u>	<u>195,903</u>

4. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for services rendered to the charity.

	2023	2022
Mohammed Farook Kazi	-	-
Summiyyah Hasan	-	-
Fatima Patel	-	-
	<u>-</u>	<u>-</u>

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2023

5. Tangible Fixed Assets

	Total	Land & Property	Investments	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 January 2023	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2023	-	-	-	-	-
Depreciation					
As at 1 January 2023	-	-	-	-	-
Charge for year	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2023	-	-	-	-	-
Net book value					
As at 31 December 2023	-	-	-	-	-
As at 31 December 2022	-	-	-	-	-

6. Debtors & Prepayments

	2023	2022
Gift Aid Payments	-	-
Prepayments	-	-
Other Debtors	-	-
	-	-
	-	-

7. Creditors: Amounts falling due within one year

	2023	2022
Trade Creditors	15,774	2,266
Accruals	-	-
Other Creditors	-	-
	15,774	2,266

8. Creditors: Amounts falling due after one year

	2023	2022
Loans (Karz-e-Hasna)	-	-

WITHY TREES WELFARE & EDUCATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2023

CHARITY NUMBER: 1138788

**STONEBRIDGE ACCOUNTANTS
19A CHORLEY OLD ROAD
BOLTON
BL1 3AD**

WITHY TREES WELFARE & EDUCATION
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WITHY TREES WELFARE & EDUCATION

CHARITY INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2023

Trustees

Mohammed Farook Kazi
Summiyyah Hasan
Fatima Patel

Charity Chairman

Mohammed Farook Kazi

Charity Secretary

None

Registered Office

157 Garstang Road
Fulwood, Preston
PR2 3BH

Bankers

Royal Bank of Scotland
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Accountants

Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

WITHY TREES WELFARE & EDUCATION

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2023

TO THE TRUSTEES AND MEMBERS OF WITHY TREES WELFARE & EDUCATION

I have examined the financial statements for the year ended 31 December 2023 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination; it is my responsibility to:

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

Basis of Independent Examiner's Report

My 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 a 'true and fair' view and the report is limited to those matters set out in the statement below.

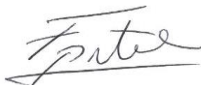
Independent Examiner's Statement

In connection with our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Honorary Independent Examiner

**Faruk Patel FFA FTA
Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD**

16th September 2024

WITHY TREES WELFARE & EDUCATION

FOR THE YEAR ENDING 31 DECEMBER 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:

Mohammed Farook Kazi (Charity Chairman)

16th September 2024

WITHY TREES WELFARE & EDUCATION

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	Totals 2023 £	Totals 2022 £
INCOME				
<u>Voluntary Income</u>				
Donations	-	-	-	-
Building Appeal	-	-	-	-
Government Grants	-	-	-	-
Government Grants (JRS)	-	-	-	-
<u>Investment Income</u>	-	-	-	-
<u>Income from Charities Activities</u>				
Other Income	538	4,114	4,652	1,991
Lillah/Sadaka & Other Donations	67,916	38,866	106,782	76,185
Zakat Donations	-	293,906	293,906	276,426
Gift Aid Payments	30,555	-	30,555	38,193
Sponsors Income	-	1,005	1,005	2,625
TOTAL INCOME	99,009	337,891	436,900	395,420
RESOURCES EXPENDED				
Cost of Generating Funds	22,967	-	22,967	15,804
Charitable Activities	69,591	317,541	387,132	195,903
NET INCOMING RESOURCES	6,451	20,350	26,801	183,713
Fund Balances Brought Forward	5,718	284,993	290,711	106,998
FUND BALANCES CARRIED FORWARD	12,169	305,343	317,512	290,711

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

WITHY TREES WELFARE & EDUCATION

BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>NOTES</u>	£	<u>2023</u> £	£	<u>2022</u> £
FIXED ASSETS					
As per Fixed Asset Schedule	4		-		-
CURRENT ASSETS					
Debtors & Prepayments	5	-		-	
Cash at Bank		333,286		292,977	
Cash in Hand		-		-	
		<u>333,286</u>		<u>292,977</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	7	15,774		2,266	
Other Creditors & Loans		-		-	
		<u>15,774</u>		<u>2,266</u>	
Net Current Assets / (Liabilities)			<u>317,512</u>		<u>290,711</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			317,512		290,711
LONG-TERM CREDITORS					
Creditors due after one year	8		-		-
NET ASSETS			<u><u>317,512</u></u>		<u><u>290,711</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/01/2023			290,711		106,998
Surplus for the Year			<u>26,801</u>		<u>183,713</u>
Net Assets C/fwd 31/12/2023			<u><u>317,512</u></u>		<u><u>290,711</u></u>

Approved by the Trustees and signed on their behalf by:

Mohammed Farook Kazi (Charity Chairman)

16th September 2024

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2023

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2023

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land & Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Generating Funds

	2023	2023	2022
	Unrestricted	Restricted	
Bank Charges	511	-	319
Advertising	-	-	-
Legal & Professional Fees	50	-	50
Office & Admin Expenses	22,406	-	15,435
	<u>22,967</u>	<u>-</u>	<u>15,804</u>

3. Cost of Charitable Activities

	2023	2023	2022
	Unrestricted	Restricted	
Food Packs Projects	-	69,039	52,361
Hand Pump Projects	-	-	-
Student Education & Welfare Costs	-	39,730	56,911
Orphan Sponsorship Costs	-	-	-
Water Projects	-	-	-
Widows Support Projects	-	-	-
Building Projects Costs	-	-	-
Zakat Donations	-	-	-
Lillah/Sadaka & Other Donations	-	-	-
Other Project Costs	69,591	208,772	86,631
	<u>69,591</u>	<u>317,541</u>	<u>195,903</u>

4. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for services rendered to the charity.

	2023	2022
Mohammed Farook Kazi	-	-
Summiyyah Hasan	-	-
Fatima Patel	-	-
	<u>-</u>	<u>-</u>

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2023

5. Tangible Fixed Assets

	Total	Land & Property	Investments	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 January 2023	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2023	-	-	-	-	-
Depreciation					
As at 1 January 2023	-	-	-	-	-
Charge for year	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2023	-	-	-	-	-
Net book value					
As at 31 December 2023	-	-	-	-	-
As at 31 December 2022	-	-	-	-	-

6. Debtors & Prepayments

	2023	2022
Gift Aid Payments	-	-
Prepayments	-	-
Other Debtors	-	-
	-	-
	-	-

7. Creditors: Amounts falling due within one year

	2023	2022
Trade Creditors	15,774	2,266
Accruals	-	-
Other Creditors	-	-
	15,774	2,266

8. Creditors: Amounts falling due after one year

	2023	2022
Loans (Karz-e-Hasna)	-	-

WITHY TREES WELFARE & EDUCATION

England & Wales - Charity number 1138788

Accounts



Withy Trees Welfare & Education

157 Garstang Road, Fulwood, Preston PR2 3BH

Email: office@withytrees.org.uk

Registered Charity Number: 1138788

Withy Trees Welfare & Education

Report | Year Ending 2022

Introduction

1. We are a small U.K. registered charity carrying out humanitarian work in various regions of Asia (and on occasions elsewhere as well).
2. Although we were formally established in 2011, our overall activities have increased in the last 4 years, in particular from the year 2020.
3. We currently do not have any paid employees; all our work is done via volunteers and trustees.
4. We also do not employ or use any paid or professional fundraisers. Our donations are largely via word of mouth, including from the live feedback we send from the ground.
5. We use the premises of 157 Garstang Road (Preston) as our correspondence address, with an office for administrative work.



Gift Aid

- We have a 100% donations policy. All administrative, office and project delivery costs are met from Gift Aid.
- Gift Aid is a very important income stream, and we encourage all eligible donors to fill in a Gift Aid declaration, or simply email us with your full name, address, postcode and a declaration that you are a UK taxpayer for Gift Aid purposes.
- Even a donation of £10 with Gift Aid is significant, as these small donations with their Gift Aid soon add up.

giftaid it

- Gift Aid is a government scheme that allows us to reclaim the tax you have paid on your donation at no extra cost to you.
- If you are a UK taxpayer, the value of your gift can be increased by 25% under the Gift Aid scheme at no extra cost to you. This means a donation of £10, for example, could be worth an extra £2.50 to us.
- To be eligible for Gift Aid you must confirm you have paid or will pay an amount of Income Tax and/or Capital Gains Tax for each tax year (6 April to 5 April) that is at least equal to the amount of tax that all the charities or Community Amateur Sports Clubs (CASCs) that you donate to will reclaim on your gifts for that tax year. Your address is needed to identify you as a current UK taxpayer.

Donation amount	With Gift Aid
£1	£1.25
£5	£6.25
£10	£12.50
£50	£62.50
£100	£125
£1000	£1250

What we do in the U.K.

We work both in the UK and abroad.

Our UK activities are largely funded through grants and Gift Aid. These monies are kept in a separate account. Gift Aid is also utilized to support administration costs of projects outside the UK.

In the UK we have two primary objectives:

- a) “Hygiene Bank” to support those who are struggling due to a drop in income. This project commenced from around July 2020, via a Covid support grant. Approximately on a 6-month average, 20 families a month benefit. This project was inactive in the year 2022, however it is being re-started in 2023, in particular due to the cost-of-living crisis.
- b) We also have a “Hardship Fund” for specific requests. Examples of some individuals we have supported are:
 - Syrian Refugees
 - Single Parents
 - Requests for white goods
 - Request for footwear
 - Requests for help with school uniforms

Referrals are made by social services, council workers, partner organizations, Imams, faith leaders etc.



What we do abroad

These projects are largely funded by donations from the Muslim community, largely in the month of Ramadhan (the month of fasting).

Muslims who meet certain criteria give 2.5% of certain assets to charity. This is known as Zakat.

Zakat donations are used to support projects in poor countries / regions such as:

- Afghanistan – we made two trips in 2022.
- Rohingya Refugees (Bangladesh).
- Rural communities in Bangladesh and India.
- Nepal.
- Pakistan (first project in Feb 2023).
- Turkey (Syrian refugees affected by the earthquake – 2023).
- Syria (those affected by the earthquake – 2023).

As most of our Zakat donors are from South Asia, our projects are primarily focused on these countries.



Breakdown of funds spent:

	Country	Amount
1	Afghanistan	£112,000
2	India	£55,000
3	Nepal	£6540
4	Bangladesh	£4970
5	Sri Lanka	£1010
6	U.K.	£1000

Important:

Funds are allocated to a region / area / country based on the donor's preference.



Breakdown of aid delivered personally:

The following list are countries where we have personally delivered aid.

Projects personally delivered.

Country	Date
India U.P. & Bihar	October 2021
Afghanistan	February 2022
India (U.P. & Bihar) Nepal	March 2022
Afghanistan	May 2022
Afghanistan Pakistan	February 2023
Syria Turkey	April 2023
Afghanistan Pakistan	June 2023

Focus: Afghanistan Humanitarian Crisis

**Almost 6 million
Afghans are one step away from famine.**

Source: DEC. Accessed on: 01.06.2023.

In February 2022 we made our first ever visit to Afghanistan.

We were one of the very few and first UK charities to have an “on the ground presence” in Afghanistan, providing aid directly to the poor and needy without any 3rd party involvement.

Some detail of the ongoing humanitarian crisis:

1. Drought, economic collapse and rising global food prices have pushed millions in Afghanistan to the brink of famine.
2. Afghanistan is one of the toughest places in the world to be an older person, as many struggle with illness, disability, trauma, and displacement from their homes.
3. Almost 20 million of its 38 million population regularly go hungry.
4. The entire health system is nearing complete collapse and breakdown.

Our projects in Afghanistan:

1	2	3	4
Food Aid	Cash distribution	School children	Supporting schools

On a longer-term basis, we are sponsoring children to attend school and get an education. This project will get children off the streets, into learning and allow them to earn a respectable living as adults.

A total of four trips have been made to date (two in 2022).



Project delivery

1. Although we work with local charities abroad, we ensure that our key projects are delivered in our presence.
2. This ensures funds are spent correctly and gives confidence to our donors, as we send live reports on WhatsApp (videos) and via our Instagram page.
3. Our donors also donate on the understanding that we are personally going to deliver aid.
4. The costs of these trips are met via Gift Aid, allowing us to ensure that 100% of the donation reaches the poor and needy.

Future

1. We want to totally separate our UK and foreign operations, in a manner where the foreign projects run under a separate charitable entity. The name of “Just Relief” has been proposed.
2. The reason for this is to ensure our UK operations attract grant funding, and we can clearly demonstrate that we are only working in the UK. Currently the Zakat donations received gives the impression that we have a “strong and healthy” stream of income when this is not the case for our UK operations.
3. As part of our UK operations, we want to support the local community, especially with the “cost of living crisis”.
4. We also wish to sponsor more children in Afghanistan who can attend school. Our target is to have 100 children, whose approximate cost is £40,000 per annum.
5. We also want to recruit a part-time paid employee to help further our objectives, in particular give us a presence on social media and help with day to day running.



Social Media + Bank Details

You can see various updates (Afghanistan, Turkey, Syria, Pakistan, India etc) on our Instagram page:



just_relief_uk

Our bank details for donations:

<p>Account name: WITHY TREES WELFARE & EDUCATION</p> <p>Sort Code: 16-20-16</p> <p>Account number: 10 25 64 36</p>	<p>BIC: RBOSGB2L</p> <p>IBAN: GB33RBOS16201610256436</p> <p>Reference: A suitable reference is essential.</p> <p>Examples: ZakIndia ZakAfghan ZakPakistan SadaqBang LillahAfghan</p>
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If you are a UK taxpayer, email us your Gift Aid declaration and your full name and address.

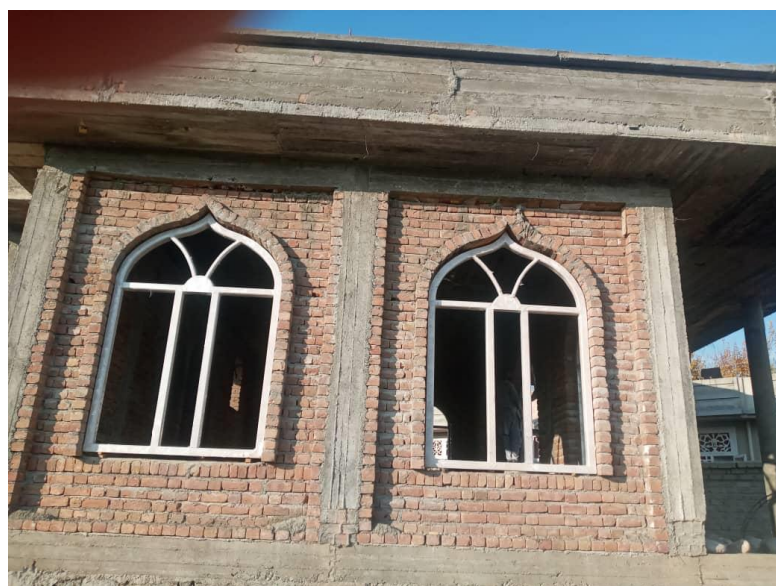


CHARITY COMMISSION
FOR ENGLAND AND WALES



FUNDRAISING
REGULATOR

Masjid being built in Laghman, Afghanistan



Masjid being built in Bihar, India



Prior to construction the Masjid was made from bamboo sticks with no protection from the cold, rain etc.



Updated: 03.10.2023

WITHY TREES WELFARE & EDUCATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2022

CHARITY NUMBER: 1138788

**STONEBRIDGE ACCOUNTANTS
19A CHORLEY OLD ROAD
BOLTON
BL1 3AD**

WITHY TREES WELFARE & EDUCATION
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FOR THE YEAR ENDING 31 DECEMBER 2022

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WITHY TREES WELFARE & EDUCATION

CHARITY INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2022

Trustees

Mohammed Farook Kazi
Summiyyah Hasan
Fatima Patel

Charity Chairman

Farook Kazi

Charity Secretary

None

Registered Office

157 Garstang Road
Fulwood, Preston
PR2 3BH

Bankers

Royal Bank of Scotland
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Accountants

Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

WITHY TREES WELFARE & EDUCATION

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2022

TO THE TRUSTEES AND MEMBERS OF WITHY TREES WELFARE & EDUCATION

I have examined the financial statements for the year ended 31 December 2022 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination; it is my responsibility to:

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

Basis of Independent Examiner's Report

My 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 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 matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Honorary Independent Examiner

**Faruk Patel FFA FTA
Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD**

20th October 2023

WITHY TREES WELFARE & EDUCATION

FOR THE YEAR ENDING 31 DECEMBER 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:

Mohammed Farook Kazi (Charity Chairman)

19th October 2023

WITHY TREES WELFARE & EDUCATION
STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDING 31 DECEMBER 2022

	Unrestricted Funds £	Restricted Funds £	Totals 2022 £	Totals 2021 £
INCOME				
<u>Voluntary Income</u>				
Donations	-	-	-	-
Building Appeal	-	-	-	-
Government Grants	-	-	-	12,057
Government Grants (JRS)	-	-	-	-
<u>Investment Income</u>	-	-	-	-
<u>Income from Charities Activities</u>				
Other Income	1,467	524	1,991	32
Lillah/Sadaka & Other Donations	25,177	51,008	76,185	159,690
Zakat Donations	-	276,426	276,426	-
Gift Aid Payments	38,193	-	38,193	-
Sponsors Income	-	2,625	2,625	-
TOTAL INCOME	64,837	330,583	395,420	171,779
RESOURCES EXPENDED				
Cost of Generating Funds	15,804	-	15,804	2,953
Charitable Activities	43,315	152,588	195,903	122,560
NET INCOMING RESOURCES	5,718	177,995	183,713	46,266
Fund Balances Brought Forward	-	106,998	106,998	60,732
FUND BALANCES CARRIED FORWARD	5,718	284,993	290,711	106,998

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

WITHY TREES WELFARE & EDUCATION

BALANCE SHEET AS AT 31 DECEMBER 2022

	<u>NOTES</u>	£	<u>2022</u> £	£	<u>2021</u> £
FIXED ASSETS					
As per Fixed Asset Schedule	4		-		-
CURRENT ASSETS					
Debtors & Prepayments	5	-		-	
Cash at Bank		292,977		107,498	
Cash in Hand		-		-	
		<u>292,977</u>		<u>107,498</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	7	2,266		500	
Other Creditors & Loans		-		-	
		<u>2,266</u>		<u>500</u>	
Net Current Assets / (Liabilities)			<u>290,711</u>		<u>106,998</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			290,711		106,998
LONG-TERM CREDITORS					
Creditors due after one year	8		-		-
NET ASSETS			<u><u>290,711</u></u>		<u><u>106,998</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/01/2022			106,998		60,732
Surplus for the Year			<u>183,713</u>		<u>46,266</u>
Net Assets C/fwd 31/12/2022			<u><u>290,711</u></u>		<u><u>106,998</u></u>

Approved by the Trustees and signed on their behalf by:

Mohammed Farook Kazi (Charity Chairman)

19th October 2023

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2022

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2022

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land & Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Generating Funds

	2022	2022	2021
	Unrestricted	Restricted	
Bank Charges	319	-	-
Advertising	-	-	-
Legal & Professional Fees	50	-	1,000
Office & Admin Expenses	15,435	-	1,953
	<u>15,804</u>	<u>-</u>	<u>2,953</u>

3. Cost of Charitable Activities

	2022	2022	2021
	Unrestricted	Restricted	
Food Packs Projects	-	52,361	-
Hand Pump Projects	-	-	-
Student Education & Welfare Costs	-	56,911	-
Orphan Sponsorship Costs	-	-	-
Water Projects	-	-	-
Widows Support Projects	-	-	-
Building Projects Costs	-	-	-
Zakat Donations	-	-	-
Lillah/Sadaka & Other Donations	-	-	-
Other Project Costs	43,315	43,316	122,560
	<u>43,315</u>	<u>152,588</u>	<u>122,560</u>

4. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for teaching services rendered to the charity.

	2022	2021
Mohammed Farook Kazi	-	-
Summiyyah Hasan	-	-
Fatima Patel	-	-
	<u>-</u>	<u>-</u>

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2022

5. Tangible Fixed Assets

	Total	Land & Property	Investments	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 January 2022	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2022	-	-	-	-	-
Depreciation					
As at 1 January 2022	-	-	-	-	-
Charge for year	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2022	-	-	-	-	-
Net book value					
As at 31 December 2022	-	-	-	-	-
As at 31 December 2021	-	-	-	-	-

6. Debtors & Prepayments

	2022	2021
Gift Aid Payments	-	-
Prepayments	-	-
Other Debtors	-	-
	-	-
	-	-

7. Creditors: Amounts falling due within one year

	2022	2021
Trade Creditors	2,266	-
Accruals	-	500
Other Creditors	-	-
	2,266	500

8. Creditors: Amounts falling due after one year

	2022	2021
Loans (Karz-e-Hasna)	-	-

WITHY TREES WELFARE & EDUCATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2022

CHARITY NUMBER: 1138788

**STONEBRIDGE ACCOUNTANTS
19A CHORLEY OLD ROAD
BOLTON
BL1 3AD**

WITHY TREES WELFARE & EDUCATION
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WITHY TREES WELFARE & EDUCATION

CHARITY INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2022

Trustees

Mohammed Farook Kazi
Summiyyah Hasan
Fatima Patel

Charity Chairman

Farook Kazi

Charity Secretary

None

Registered Office

157 Garstang Road
Fulwood, Preston
PR2 3BH

Bankers

Royal Bank of Scotland
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Accountants

Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

WITHY TREES WELFARE & EDUCATION

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2022

TO THE TRUSTEES AND MEMBERS OF WITHY TREES WELFARE & EDUCATION

I have examined the financial statements for the year ended 31 December 2022 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination; it is my responsibility to:

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

Basis of Independent Examiner's Report

My 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 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 matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Honorary Independent Examiner

**Faruk Patel FFA FTA
Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD**

20th October 2023

WITHY TREES WELFARE & EDUCATION

FOR THE YEAR ENDING 31 DECEMBER 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:

Mohammed Farook Kazi (Charity Chairman)

19th October 2023

WITHY TREES WELFARE & EDUCATION
STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDING 31 DECEMBER 2022

	Unrestricted Funds £	Restricted Funds £	Totals 2022 £	Totals 2021 £
INCOME				
<u>Voluntary Income</u>				
Donations	-	-	-	-
Building Appeal	-	-	-	-
Government Grants	-	-	-	12,057
Government Grants (JRS)	-	-	-	-
<u>Investment Income</u>	-	-	-	-
<u>Income from Charities Activities</u>				
Other Income	1,467	524	1,991	32
Lillah/Sadaka & Other Donations	25,177	51,008	76,185	159,690
Zakat Donations	-	276,426	276,426	-
Gift Aid Payments	38,193	-	38,193	-
Sponsors Income	-	2,625	2,625	-
TOTAL INCOME	64,837	330,583	395,420	171,779
RESOURCES EXPENDED				
Cost of Generating Funds	15,804	-	15,804	2,953
Charitable Activities	43,315	152,588	195,903	122,560
NET INCOMING RESOURCES	5,718	177,995	183,713	46,266
Fund Balances Brought Forward	-	106,998	106,998	60,732
FUND BALANCES CARRIED FORWARD	5,718	284,993	290,711	106,998

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

WITHY TREES WELFARE & EDUCATION

BALANCE SHEET AS AT 31 DECEMBER 2022

	<u>NOTES</u>	£	<u>2022</u> £	£	<u>2021</u> £
FIXED ASSETS					
As per Fixed Asset Schedule	4		-		-
CURRENT ASSETS					
Debtors & Prepayments	5	-		-	
Cash at Bank		292,977		107,498	
Cash in Hand		-		-	
		<u>292,977</u>		<u>107,498</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	7	2,266		500	
Other Creditors & Loans		-		-	
		<u>2,266</u>		<u>500</u>	
Net Current Assets / (Liabilities)			<u>290,711</u>		<u>106,998</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			290,711		106,998
LONG-TERM CREDITORS					
Creditors due after one year	8		-		-
NET ASSETS			<u><u>290,711</u></u>		<u><u>106,998</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/01/2022			106,998		60,732
Surplus for the Year			<u>183,713</u>		<u>46,266</u>
Net Assets C/fwd 31/12/2022			<u><u>290,711</u></u>		<u><u>106,998</u></u>

Approved by the Trustees and signed on their behalf by:

Mohammed Farook Kazi (Charity Chairman)

19th October 2023

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2022

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2022

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land & Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Generating Funds

	2022	2022	2021
	Unrestricted	Restricted	
Bank Charges	319	-	-
Advertising	-	-	-
Legal & Professional Fees	50	-	1,000
Office & Admin Expenses	15,435	-	1,953
	<u>15,804</u>	<u>-</u>	<u>2,953</u>

3. Cost of Charitable Activities

	2022	2022	2021
	Unrestricted	Restricted	
Food Packs Projects	-	52,361	-
Hand Pump Projects	-	-	-
Student Education & Welfare Costs	-	56,911	-
Orphan Sponsorship Costs	-	-	-
Water Projects	-	-	-
Widows Support Projects	-	-	-
Building Projects Costs	-	-	-
Zakat Donations	-	-	-
Lillah/Sadaka & Other Donations	-	-	-
Other Project Costs	43,315	43,316	122,560
	<u>43,315</u>	<u>152,588</u>	<u>122,560</u>

4. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for teaching services rendered to the charity.

	2022	2021
Mohammed Farook Kazi	-	-
Summiyyah Hasan	-	-
Fatima Patel	-	-
	<u>-</u>	<u>-</u>

WITHY TREES WELFARE & EDUCATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2022

5. Tangible Fixed Assets

	Total	Land & Property	Investments	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 January 2022	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2022	-	-	-	-	-
Depreciation					
As at 1 January 2022	-	-	-	-	-
Charge for year	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2022	-	-	-	-	-
Net book value					
As at 31 December 2022	-	-	-	-	-
As at 31 December 2021	-	-	-	-	-

6. Debtors & Prepayments

	2022	2021
Gift Aid Payments	-	-
Prepayments	-	-
Other Debtors	-	-
	-	-
	-	-

7. Creditors: Amounts falling due within one year

	2022	2021
Trade Creditors	2,266	-
Accruals	-	500
Other Creditors	-	-
	2,266	500

8. Creditors: Amounts falling due after one year

	2022	2021
Loans (Karz-e-Hasna)	-	-

WITHY TREES WELFARE & EDUCATION

England & Wales - Charity number 1138788

Accounts



Withy Trees Welfare & Education

157 Garstang Road, Fulwood, Preston PR2 3BH

Email: office@withytrees.org.uk

Registered Charity Number: 1138788

Withy Trees Welfare & Education

Report | Year Ending 2021

Introduction

1. Although we were established in 2011, our overall activities have increased in the last 3 years, in particular from the year 2020.
2. We currently do not have any paid employees; all the work is done via volunteers and trustees.
3. We also do not employ or use any paid or professional fundraisers. Our donations are largely via word of mouth, including from the live feedback we send from the ground.
4. We use the premises of 157 Garstang Road as our correspondence address, with a small office for administrative work.
5. We have a 100% donations policy. All administrative, office and project delivery costs are met from Gift Aid.
6. Gift Aid is a very important income stream, and we encourage all eligible donors to fill in a Gift Aid for, or simply email us with your full name, address, postcode and a declaration that you are a UK taxpayer for Gift Aid purposes. Even a donation of £10 is significant, as these small donations with their Gift Aid soon adds up.

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100% DONATION POLICY

What we do – Projects in the U.K.

We work both in the UK and abroad.

Our UK activities are largely funded through grants and Gift Aid. These monies are kept in a separate account. Gift Aid is also utilized to support administration costs of projects outside the UK.

In the UK we have two primary objectives:

- a) “Hygiene Bank” to support those who are struggling due to a drop in income. This project commenced from around July 2020, via a Covid support grant. Approximately on a 6-month average, 20 families a month benefit. This project currently is inactive due to a lack of funding.
- b) We also have a “Hardship Fund” for specific requests. Examples of some individuals we have supported are:
 - Syrian Refugees
 - Single Parents
 - Requests for white goods
 - Request for footwear
 - Requests for help with school uniforms

Referrals are made by social services, council workers, partner organizations, Imams, faith leaders etc.

What we do – Projects Abroad

These projects are largely funded by donations from the Muslim community, largely in the month of Ramadhan (the month of fasting).

Muslims who meet certain criteria give 2.5% of certain assets to charity. This is known as Zakat.

Zakat donations are used to support projects in poor countries / regions such as:

- Rohingya Refugees (Bangladesh).
- Rural communities in Bangladesh and India.
- Day labourers in India (across several regions).
- Nepal (first project in March 2022).
- Sri Lanka (small first project in 2022).

As most of our Zakat donors are from South Asia, our projects are primarily focused on these countries.



Regions we worked in India

- 1) Slums of Delhi.
- 2) Bihar
- 3) Mumbai
- 4) Kerala
- 5) Thana Bhavan (U.P.)
- 6) Hyderabad
- 7) West Bengal
- 8) Gujarat
- 9) Tamil Nadu

Total relief spent in India: £66,183.18

Total relief spent in Bangladesh: £6324.50

Total relief in U.K.: £2487.74

Important:

Funds are allocated to a region / area / country based on the donor's preference.

Afghanistan humanitarian crisis

From February 2022 we have established small projects in Afghanistan, where there is a dire need for humanitarian aid.

- a) The country is suffering its worst drought for over 25 years.
- b) The economy has almost collapsed.
- c) Poverty levels are thus rising.
- d) Most people are literally on the verge of famine.
- e) Malnourishment in children is the highest in the world.

On a longer-term basis, we are sponsoring children to attend school and get an education. This project will hopefully get children off the streets, into learning and allow them to earn a respectable living when adults.

Two trips have been made in 2022 to support the poor and needy of this impoverished and war-torn region.

24 million

people in Afghanistan in need of vital humanitarian relief

800,000

people newly displaced within Afghanistan in 2021

3.5 million

people internally displaced by conflict in Afghanistan by 31 December 2021

5.7 million

Afghans and host communities in five neighbouring countries in need of su

Source: <https://www.unhcr.org>

Accessed on: 28.10.22

Project delivery

1. Although we work with local charities abroad, we ensure that our key projects are delivered in our presence.
2. This ensures funds are spent correctly and gives confidence to our donors, as we send live reports on WhatsApp (videos).
3. The costs of these trips are met via Gift Aid, allowing us to ensure that 100% of the donation reaches the poor and needy.

Future

1. We want to totally separate our UK and foreign operations, in a manner where the foreign projects run under a separate charitable entity. The name of “Just Relief” has been proposed.
2. The reason for this is to ensure our UK operations attract grant funding, and we can clearly demonstrate that we are only working in the UK. Currently the Zakat donations received gives an impression that we have a “strong and healthy” stream of income, when this is not the case for our UK operations.
3. As part of our UK operations, we want to support the local community, especially with the “cost of living crisis”.
4. We also wish to sponsor more children in Afghanistan who can attend school. Our target is to have 100 children, whose approximate cost is £40,000 per annum.
5. We also want to recruit a part-time paid employee to help further our objectives, in particular give us a presence on social media and help with day to day running.

You can see various updates (Afghanistan, Delhi, Bihar, and Nepal) on our Instagram page:



To donate:

Account name:

WITHY TREES WELFARE & EDUCATION

Sort Code: 16-20-16

Account number: 10 25 64 36

BIC: RBOSGB2L

IBAN: GB33RBOS16201610256436

Reference:

A suitable reference is essential.

Examples:

ZakIndia

ZakAfghan

ZakPakistan

SadaqBang

LillahAfghan

If you are a UK taxpayer, email us your Gift Aid declaration (full name and address).

Updated: 28.10.2022

Withy Trees Welfare & Education
Profit And Loss Account
For the year ended 31 December 2021

		2021	2020
		£	£
Income	Donations	159,690	99,412
	Grants	12,057	22,182
	Interest receivable	32	23
		<u>171,779</u>	<u>121,618</u>
Cost of sales	Donations	<u>(122,560)</u>	<u>(66,090)</u>
		<u>(122,560)</u>	<u>(66,090)</u>
		<u>49,219</u>	<u>55,527</u>
Expenses	Accountancy fees	(1,000)	-
	Equipment expensed	(100)	(632)
	Light and heat	(1,208)	(200)
	Repairs and maintenance	(380)	(13,236)
	Stationery and printing	(167)	(142)
	Sundry	(96)	(95)
	Travel and subsistence	(4)	-
		<u>(2,953)</u>	<u>(14,305)</u>
Net profit		<u>46,266</u>	<u>41,222</u>

Withy Trees Welfare & Education
Profit And Loss Account
For the year ended 31 December 2021

		2021	2020
		£	£
Income	Donations	159,690	99,412
	Grants	12,057	22,182
	Interest receivable	32	23
		<u>171,779</u>	<u>121,618</u>
Cost of sales	Donations	<u>(122,560)</u>	<u>(66,090)</u>
		<u>(122,560)</u>	<u>(66,090)</u>
		<u>49,219</u>	<u>55,527</u>
Expenses	Accountancy fees	(1,000)	-
	Equipment expensed	(100)	(632)
	Light and heat	(1,208)	(200)
	Repairs and maintenance	(380)	(13,236)
	Stationery and printing	(167)	(142)
	Sundry	(96)	(95)
	Travel and subsistence	(4)	-
		<u>(2,953)</u>	<u>(14,305)</u>
Net profit		<u><u>46,266</u></u>	<u><u>41,222</u></u>

WITHY TREES WELFARE & EDUCATION

England & Wales - Charity number 1138788

Accounts

Withy Trees Welfare & Education
 Profit And Loss Account
 For the year ended 31 December 2020

		2020	2019
		£	£
Income	Donations	99,412	-
	Grants	22,182	-
	Interest receivable	23	-
		<u>121,618</u>	<u>-</u>
Cost of sales	Donations	(66,090)	-
		<u>(66,090)</u>	<u>-</u>
		55,527	-
Expenses	Equipment expensed	(632)	-
	Light and heat	(200)	-
	Repairs and maintenance	(13,236)	-
	Stationery and printing	(142)	-
	Sundry	(95)	-
		<u>(14,305)</u>	<u>-</u>
Net profit		<u><u>41,222</u></u>	<u><u>-</u></u>