



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:

Account name: WITHY TREES WELFARE & EDUCATION	BIC: RBOSGB2L
Sort Code: 16-20-16	IBAN: GB33RBOS16201610256436
Account number: 10 25 64 36	Reference: A suitable reference is essential.
	Examples: ZakIndia ZakAfghan ZakPakistan SadaqBang LillahAfghan

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

CONTENTS INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2022

Index to Financial Statements

	Page
Legal & Administrative Listing	3
Accountants Report	4
Report of the Trustees	5
Statement of Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 10

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 | <p>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.</p> <p>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.</p> |
| (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 Unrestricted	2022 Restricted	2021
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 Unrestricted	2022 Restricted	2021
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	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

7. Creditors: Amounts falling due within one year

	2022	2021
Trade Creditors	2,266	-
Accruals	-	500
Other Creditors	-	-
	<u>2,266</u>	<u>500</u>
	<u>2,266</u>	<u>500</u>

8. Creditors: Amounts falling due after one year

	2022	2021
Loans (Karz-e-Hasna)	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

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

CONTENTS INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2022

Index to Financial Statements

	Page
Legal & Administrative Listing	3
Accountants Report	4
Report of the Trustees	5
Statement of Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 10

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	<p>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.</p> <p>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.</p>
(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 Unrestricted	2022 Restricted	2021
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 Unrestricted	2022 Restricted	2021
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	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

7. Creditors: Amounts falling due within one year

	2022	2021
Trade Creditors	2,266	-
Accruals	-	500
Other Creditors	-	-
	<u>2,266</u>	<u>500</u>
	<u>2,266</u>	<u>500</u>

8. Creditors: Amounts falling due after one year

	2022	2021
Loans (Karz-e-Hasna)	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>