



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

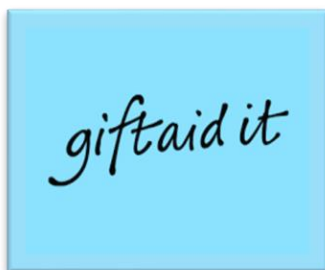
WE BELIEVE THAT CHARITY IS NOT A HANDOUT, IT'S A HAND HELD.

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.

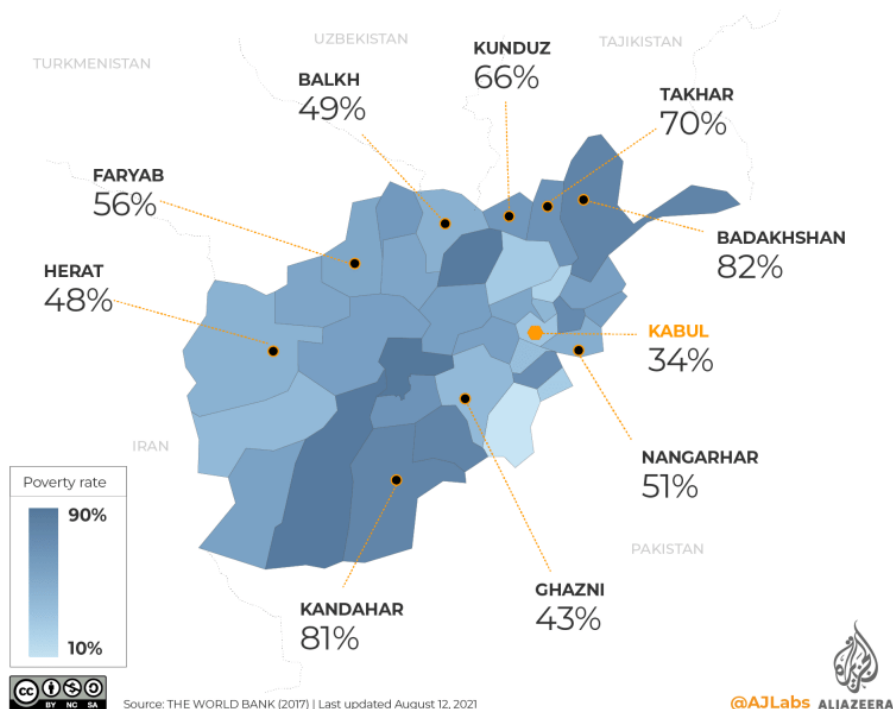
In February 2022 we made our first ever visit to Afghanistan.

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:



CHARITY COMMISSION
FOR ENGLAND AND WALES



FUNDRAISING
REGULATOR

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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FOR THE YEAR ENDING 31 DECEMBER 2023

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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.

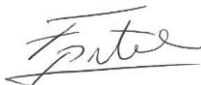
Independent Examiner's Statement

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	<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 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	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

7. Creditors: Amounts falling due within one year

	2023	2022
Trade Creditors	15,774	2,266
Accruals	-	-
Other Creditors	-	-
	<u>15,774</u>	<u>2,266</u>
	<u>15,774</u>	<u>2,266</u>

8. Creditors: Amounts falling due after one year

	2023	2022
Loans (Karz-e-Hasna)	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

WITHY TREES WELFARE & EDUCATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2023

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CHARITY INFORMATION

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Summiyyah Hasan
Fatima Patel

Charity Chairman

Mohammed Farook Kazi

Charity Secretary

None

Registered Office

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PR2 3BH

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Royal Bank of Scotland
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1 Redheughs Avenue
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EH12 9JN

Accountants

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WITHY TREES WELFARE & EDUCATION

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2023

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Basis of Independent Examiner's Report

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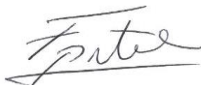
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Honorary Independent Examiner

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

16th September 2024

WITHY TREES WELFARE & EDUCATION

FOR THE YEAR ENDING 31 DECEMBER 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

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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 | <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 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	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

7. Creditors: Amounts falling due within one year

	2023	2022
Trade Creditors	15,774	2,266
Accruals	-	-
Other Creditors	-	-
	<u>15,774</u>	<u>2,266</u>
	<u>15,774</u>	<u>2,266</u>

8. Creditors: Amounts falling due after one year

	2023	2022
Loans (Karz-e-Hasna)	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>