

WORLD FOOD AID LTD

England & Wales · Charity number 1148371

Details

Other names	WORD FOOD AID LTD
Status	Registered
Legal form	Charitable company
Company number	07940508
Registered	2012-07-31
Register	View on the Charity Commission register

Contact

Address	World Food Aid 4 Europa Way Harwich Essex CO12 4PT
Phone	01255553652
Email	harry.dulai@suryafoods.com

Activities

Objects: TO FURTHER SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE IN PARTICULAR BUT EXCLUSIVELY BY:I. THE RELIEF OF POVERTY,II. THE ADVANCEMENT OF EDUCATION; ANDIII. THE RELIEF OF SICKNESS.

Activities: The charity aims to tackle the root cause of poverty, basic needs such as food, water, health and education. We do this through smaller campaigns tackling specific diseases, such as our current campaign providing rehydration salts and vaccines to children in Pakistan. We partner with UK business to collect and distribute unwanted food in the UK, and educate people on the global hunger crisis.

Classification

- **How:** Makes Grants To Organisations, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£98,122	£104,063	-	-
2024-02-29	£73,667	£79,407	-	-
2023-02-28	£95,039	£89,266	-	-
2022-02-28	£52,439	£69,509	-	-
2021-02-28	£117,632	£89,264	-	-

Trustees

Name	Role	Appointed
Harjit Singh Dulai	Chair	2012-03-13
Adosh Chatrath		2014-09-17
Sukhjit Singh Dulai		2025-09-19

WORLD FOOD AID LTD

England & Wales - Charity number 1148371

Accounts

Trustees Report & Financial Statements
For the year ended 28 February 2025

World Food Aid Limited
(Company Limited by Guarantee)
Charity Number: 1148371
Company Number: 07940508

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(*Company Limited by Guarantee*)
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Legal and Administrative Information of the Company

Trustees: Mr Harjit Singh Dulai
Mr. Sukhjit Singh Dulai (appointed on 19 September 2025)
Mr Adosh Chatrath

Registered Office: Europa House
4 Europa Way
Harwich Industrial Estate
Harwich
Essex CO12 4PT

Bankers: NATWEST

Charity Number: 1148371

Company Number: 07940508

World Food Aid Limited
(Company Limited by Guarantee)
For the year ended 28th February 2025

Chairman's Statement

World Food Aid is a UK-based international charity dedicated to improving the lives of the millions of people affected by hunger across the globe. Since inception, our core fundraising activity has been conducted in partnership with Surya Foods, through its leading Laila Basmati rice brand and our other World Food brands. Working alongside established charity partners, we continue to respond to the global hunger crisis with compassion and urgency.

Our mission remains focused on tackling the root causes of poverty and hunger. From life's most basic essentials—food, clean water, healthcare, and education—to the wider challenges of climate change, inequality and human rights, World Food Aid (WFA) works to deliver both immediate relief and long-term sustainable solutions.

The WFA has previously supported major charitable partners such as the British Red Cross, FareShare and Trussell. Recent campaigns have delivered 100,000 meals to Ukrainian refugees displaced by the war (Colchester to Ukraine Appeal 2022) and provided water aid to communities in Gaza (via the charity Humanity Without Borders).

National and International Impact

In the UK, we continue to provide grants, food parcels and support to like-minded charities. Internationally.

Over the past year, WFA collaborated with Coram Children's Charity, The Felix Project, City Harvest and Billericay Food Bank. Through our support of City Harvest, we issued surplus food worth £32,751.77, helping serve 8,129 meals to local charities. This redistribution not only fed thousands of people in need but also prevented significant food waste—saving an estimated 2 tonnes of CO₂e emissions kilograms of surplus food redistributed. We plan to build on our partnerships with all our partners, especially smaller local charities closer to our Harwich head office into 2026 to extend our national impact even further.

Closer to home, WFA strengthened partnerships with local foodbanks and community groups. At Easter and Christmas 2024, we supported Hutton Parish's 'Daily Bread'

programme with food donations amounting to £4,017.00, directly benefitting local homeless individuals. We also supported the Salvation Army's toy appeal, donating 120 plush toys for vulnerable children, and provided snacks and toys for Coram's Adoption Activity Days.

This year also marked the formation of new partnerships with The Ark Family Resource Centre (Harwich), Parkestone Welfare Park & Residents Association (Harwich), New Cross Hospital and Birmingham Women's & Children's Hospital Charity.

Clacton Charity Shop – 5 Years of Community Spirit

Our Clacton Charity Shop, located on Clacton High Street, celebrated its 5th anniversary on 9 March 2025. Under the leadership of Manager Peter Hoare and the support of dedicated staff members, the shop has gone from strength to strength.

Over the past year, it has hosted themed community events including World Book Day, Pride Month, and Remembrance Day. The shop also took part in the Clacton Air Show and Tendring Christmas Market, bringing our mission to local audiences. The newly launched vintage section has attracted strong interest from the community, while the shop's expanding presence on eBay has enabled us to reach supporters nationwide.

Looking ahead, the shop will continue to harness the power of social media and explore new fundraising opportunities to strengthen its role in our wider mission.

Responding to Global Crisis – Punjab Floods 2025

In August 2025, devastating floods struck Punjab, displacing over one million people overnight and destroying homes, crops and livelihoods. In response, World Food Aid, with the support of Surya Foods, immediately began delivering emergency food parcels and launched a critical fundraising campaign.

This appeal highlights the life-changing impact of small contributions: just £12 can feed a family of five for an entire week. By mobilising public support, we aim to reach as many displaced families as possible, giving them the strength to rebuild their communities.

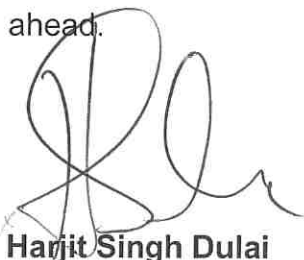
The floodwaters destroyed crops across over 300k acres of farmland – that's almost the size of Greater London – across India's Punjab state and Pakistan's Punjab province, leading to an expected 20–25% drop in basmati rice production this year. Together, India and Pakistan supply around 97% of the world's basmati exports, with the Punjab regions contributing nearly half. Punjab is often called the breadbasket of South Asia, and its recovery is essential, not just for local communities but for the global food supply chain of basmati rice.

Looking Forward

As we reflect on 2024–2025, we remain committed to building stronger partnerships, expanding our reach and delivering innovative, sustainable solutions to hunger. Through food donations, community action and global emergency relief, WFA will continue to play its part in tackling the humanitarian crisis and empowering individuals and communities to lead healthier, more fulfilling lives.

We are also considering the launch of an annual fundraising gala dinner, drawing on our strong connections within the food industry. This event has the potential to significantly strengthen our fundraising capacity and provide vital support for our work

Together, with the generosity of our partners, supporters and volunteers, we are making a tangible difference—and we look forward to achieving even greater impact in the years ahead.

A handwritten signature in black ink, appearing to read 'Harjit Singh Dulai', written over a light blue grid background.

Harjit Singh Dulai

Chairman & Trustee

13 October 2025

World Food Aid Limited
(Company Limited by Guarantee)

For the year ended 28th February 2025

Trustees Report

The Trustees present their report and accounts for the year ending 28th February 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Company Act 2006 and the Statement of Recommended Practice 2005.

Structure, Governance and Management

World Food Aid is a registered charity constituted under the trust deed with the registration number: 1148371. It is also a unique platform for sharing views, events and helping businesses work in collaboration to create team value in the ethnic food service market.

When new trustees are appointed, they will undergo an induction meeting to meet key employees and other trustees of the company and be briefed of their legal obligations under charity law. Their induction will also include a session to familiarize them with the content of the company's constitution, the way in which the board operates, including the decision-making process, business plans and the financial performance of the charity.

The trustees are also directors and are primarily responsible for the direction and policy including strategy, planning and evaluation.

What we do

World Food Aid is a UK-based international charity dedicated to improving the lives of the millions of people affected by hunger across the globe. Since inception, our core fundraising activity has been conducted in partnership with Surya Foods, through its leading Laila Basmati rice brand and a series of national *Rice for Life* campaigns. Working alongside established charity partners, we continue to respond to the global hunger crisis with compassion and urgency.

Our mission remains focused on tackling the root causes of poverty and hunger. From life's most basic essentials—food, clean water, healthcare, and education—to the wider challenges of climate change, inequality and human rights, World Food Aid (WFA) works to deliver both immediate relief and long-term sustainable solutions.

Mission and Vision

WFA endeavors to tackle the global humanitarian crisis by developing sustainable solutions that enable individuals and their communities to live healthy and fulfilling lives. Our mission

is to work in partnership with communities around the world to safeguard and promote an individual's right to food as a fundamental human right.

We envision a world where every man, woman and child lead a healthy and fulfilling life without having to worry about how to put food on the table. Our values are reflected in the work we do. We understand that the hunger crisis cannot be eradicated simply by donating food but also appreciate there is a place for emergency food, while tackling the greater, bigger, fundamental issues that keep people trapped in poverty.

We work with partners who share the same values as us - organisations that believe in restoring a community's financial independence, so they can look after their families and live with dignity - the belief that the ability to work and acquire skills is of greater benefit than one-off handouts.

Locally we will work in partnership with Schools and Church groups, providing grants and food parcels.

Nationally we will work in partnership with likeminded Charities, providing grants and food parcels.

Internationally we will respond to the Disasters Aid Committee and provide emergency food parcels.

Hunger is an entirely preventable pandemic and together we have the power to end it in our generation – we just need to choose to make this a universal goal.

Aims and objectives

- Use food aid to support development, both economic and social.
- Prevent acute hunger and malnutrition.
- Promote world food security in accordance with the recommendations of the United Nations.
- Save, restore and rebuild lives and livelihoods in emergency situations.
- help build assets and promote the self-reliance of poor people and communities, particularly through labour-intensive works programmes.
- Strengthen the capacities of countries to reduce hunger, through the hand-over of effective strategies.
- Lesson food poverty by improving accessibility of healthy foods, leading to an improved diet.
- Ensuring that all foods purchased is of the highest quality and is sold at affordable prices.
- Engaging and encouraging the community to play an active role in health and regeneration issues.
- To develop a viable and sustainable food business that will provide training capacity, building and employment for the members of the community.

Risk Management

The board of trustees examines the key areas of the charity's operations, and it regularly considers the major risks that may arise in each of these areas. These are recorded in a risk register that includes identifying actions and systems that may mitigate these risks.

Reserves Policy

The charity shall deploy any reserves which accumulate from charitable income from year to year solely for the purposes of charity cost and activities in future.

Financial Review

The income from charitable activities was £ 98,122 for the year (2024 Income - £ 73,667) and cost for the charity excluding depreciation for the year was £ 104,063 (2023 - £ 79,407). The trustees expect the charity activity to continue to be affected by effects geo-political climate, inflation in the country, however, the trustees endeavour to carry the activities in line with government guidance to continue to achieve its objectives.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles).

Company Law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and accounting estimates that are reasonable and prudent, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Basis of preparation

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by trustees on 13 October 2025 and signed on behalf by:

A handwritten signature in black ink, appearing to read 'Harjit Singh Dulai', written over a large, stylized circular mark.

Harjit Singh Dulai – Chair of Board of Trustees

x



World Food Aid Ltd			Charity No (if any)	1148371	CC17a
Annual accounts for the period					
Period start date	01/03/2024	To	Period end date	28/02/2025	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income	Donations/Legacies	S01	54,252	-	-	54,252	33,682
Activities for generating funds	Charity shops sales	S02	43,871	-	-	43,871	39,985
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources	Gain on Asset Disposal	S05	-	-	-	-	-
	Government Grants		-			-	-
Total incoming resources		S06	98,122	-	-	98,122	73,667
Resources expended (Notes 4-8)							
Costs of Generating Funds				-	-	-	-
Costs of generating voluntary income		S07		-	-	-	-
Fundraising trading costs		S08	50,390	-	-	50,390	46,020
Investment management costs		S09		-	-	-	-
Charitable activities		S10	53,473	-	-	53,473	33,187
Governance costs		S11	200	-	-	200	200
Other resources expended		S12		-	-	-	-
Total resources expended		S13	104,063	-	-	104,063	79,407
Net incoming/(outgoing) resources before transfers		S14	- 5,941	-	-	5,941	- 5,740
Gross transfers between funds		S15		-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 5,941	-	-	5,941	- 5,740
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	- 5,941	-	-	5,941	- 5,740
Total funds brought forward		S20	78,609	-	-	78,609	84,349
Total funds carried forward		S21	72,668	-	-	72,668	78,609

Section B Balance sheet

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Tangible assets	(Note 9)	B01	-	-	-	-	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
Total fixed assets		B04	-	-	-	-	-
Current assets							
Stock and work in progress		B05		-	-	-	
Debtors	(Note 11)	B06		-	-	-	
(Short term) investments		B07		-	-	-	
Cash at bank and in hand		B08	75,966	-	-	75,966	81,986
Total current assets		B09	75,966	-	-	75,966	81,986
Creditors: amounts falling due within one year	(Note 12)	B10	3,298	-	-	3,298	3,377
Net current assets/(liabilities)		B11	72,668	-	-	72,668	78,609
Total assets less current liabilities		B12	72,668	-	-	72,668	78,609
Creditors: amounts falling due after one year	(Note 12)	B13		-	-	-	
Provisions for liabilities and charges		B14		-	-	-	
Net assets		B15	72,668	-	-	72,668	78,609
Funds of the Charity							
Unrestricted funds		B16	72,668			72,668	78,609
		B17				-	
Restricted income funds (Note 13)		B18		-		-	
Endowment funds (Note 13)		B19			-	-	
Total funds		B20	72,668	-	-	72,668	78,609

For the year ended 29th February 2020 the company was entitled to the exemption to audit under Section 477 of the Companies Act 2006.

The trustees have not required the company to obtain an audit of its financial statements for the year ended 29th February 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Harjit Singh Dulai	13/10/2025

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

ASSETS**Tangible fixed assets for use by charity**

All assets are valued at historical cost and the depreciation is charged on an accumulation basis. The depreciation policy is 10% per annum on a straight line basis for Plant, Machinery and Motor Vehicles and 33% per annum on a straight line basis for Office Equipment.

Note 3 **Analysis of incoming resources**

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations	54,252	36,682
		-	-
		-	-
		-	-
	Total	54,252	36,682
Activities for generating funds	Charity shops sales	43,871	39,985
		-	-
		-	-
		-	-
		-	-
	Total	43,871	39,985
Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
Other incoming resources	Gain on asset disposal	-	-
	Government Grants received	-	-
	Total	-	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Printing and Stationery		
	Sales Promotion		
		-	-
	Total	-	-
Fundraising trading costs	Purchases		
	Gross Wages	28,969	24,407
	Rent and Rates	13,155	13,129
	Heat, Light and Power	1,720	2,300
	Travelling	-	-
	Printing and Stationery	-	-
	Telephone and Computer charges	1,129	1,057
	Maintenance	2,392	2,072
	Software subscriptions	432	720
	Bank Charges	1,436	1,527
	Depreciation	-	-
	General Expenses	1,158	528
	Total	50,390	45,740
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Gross Wages	-	-
	Rent and Rates	13,131	12,342
	Donations made	40,342	20,845
		-	-
		-	-
	Total	53,473	33,187
Governance costs	Gross Wages	-	-
	Professional Fees	200	200
	Total	200	200

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None
£ None	£ None

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
200	200
None	None

Note 7

Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	26,998	22,705
Employer's National Insurance costs	1,553	1,328
Pension costs	417	374
Total staff costs	28,969	24,407

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	2	2
Charitable Activities		
Governance		
Other		
Total	2	2

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

NEST Pension Scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	417	374
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
THE RELIEF OF POVERTY	40,342	-
	-	-
	-	-
Total	40,342	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£ Nil

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
CITY HARVEST LONDON	THE RELIEF OF POVERTY	32,752
DAILY BREAD CAFÉ HUTTON PARISH	THE RELIEF OF POVERTY	4,017
CATCH CHARITY	THE RELIEF OF POVERTY	2,008
NEW CROSS HOSPITAL CHARITY	THE RELIEF OF POVERTY	550
BIRMINGHAM HOSPITAL CHARITY	THE RELIEF OF POVERTY	550
CORAM CHILDREN'S CHARITY	THE RELIEF OF POVERTY	263
BIRMINGHAM SALVATION ARMY	THE RELIEF OF POVERTY	202

Total grants to institutions 40,342

Note 9 **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-		5,010	-	5,010
Additions	-	-	-		-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-		-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	5,010	-	5,010

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL	SL	SL or RB
** Rate			10%	33%	

Balance brought forward	-	-		5,010	-	5,010
Depreciation charge for year	-	-			-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-		-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	5,010	-	5,010

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

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Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	2,907	3,040	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	390	337		
Accruals and deferred income	-	-		-
Total	3,298	3,377		-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
Flying Trade Ltd	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Ltd	Donations Received from Flying Trade Ltd	53,473	33,345
Flying Trade Group PLC	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Group Plc	WFA rented commercial units for charity shops from Flying Trade Group Plc at discounted market value rate	12,500	12,500



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

World Food Aid Limited

On accounts for the year
ended

28 February 2025

Charity no
(if any)

1148371

Set out on pages

Not Applicable

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **29/02/2024**.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

15/10/25

Name:

Nick Pomroy

Relevant professional
qualification(s) or body
(if any):

Fellow of the Association of Charity Independent Examiners

Address:

Durrants Calleva, Accountants and Tax Advisors
4 Comel House, Calleva Park
Aldermaston, Berkshire RG7 8JA

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

WORLD FOOD AID LTD

England & Wales - Charity number 1148371

Accounts

Trustees Report & Financial Statements
For the year ended 29 February 2024

World Food Aid Limited
(Company Limited by Guarantee)
Charity Number: 1148371
Company Number: 07940508

World Food Aid Limited
(Company Limited by Guarantee)
Charity Number: 1148371
Company Number: 07940508

Contents

1. Legal and Administrative
2. Chairman's Report
3. Report of the Trustees
4. Statements of Financial Activities
5. Balance Sheet
6. Notes to Financial Statements
7. Independent Examiner Report

Legal and Administrative Information of the Company

Trustees: Mr Harry Dulai
 Mr Adosh Chatrath

Registered Office: Europa House
 4 Europa Way
 Harwich Industrial Estate
 Harwich
 Essex CO12 4PT

Bankers: NATWEST

Charity Number: 1148371

Company Number: 07940508

World Food Aid Limited
(Company Limited by Guarantee)

For the year ended 29th February 2024

Chairman Statement

World Food Aid is an international UK-based charity that has been working to help, save and improve the millions of lives all around the world affected by starvation. Since inception, the main fundraising activity for World Food Aid has been conducted through Surya Food's leading Laila basmati rice brand under the banner of 'Rice for Life' campaigns and in partnership with other established charities who are working to alleviate the hunger crisis.

World Food Aid (WFA) has been and continues, to focus our work on vital issues to tackle the root causes of poverty, from life's basics - food, water, health and education - to the more complex questions around aid, climate change, sickness and human rights.

Nationally aim to work in partnership with likeminded Charities, providing grants and food parcels. Internationally we will respond to the Disasters Aid Committee and provide emergency food parcels.

During this reported financial year, the Charity continued to collaborate with Coram Childrens Charity as well as FareShare, a National Charity who redistribute surplus food to local charities turning them into meals.

We have issued £7,267 worth of surplus food to FareShare this financial year in turn we've helped serve 8,500 local charities and 2 tonnes of CO2e has been prevented from waste with every tonne of surplus food that has been redistributed. We continue to look forward to working with them to support the local national charities in the future.

Our partnership with local foodbanks and communities continues to gain momentum as WFA strive to meet the needs of the sector During this year. We supported a local school during their fundraiser in support of children with Autism and raised food donations for a local Community Foodbank in Harwich serving over £4,000 worth of food to the council.

New partnerships formed with Luton Borough Council who ran a Community Food Pantry for their Asian & Black community suffering from the cost-of-living crisis. We donated over £1,100 of food to the council in support.

WFA supported the Daily Bread Café / Hutton Parish / Peter Church in October through to December 2023 with over £4,440 worth of food and continue to collaborate with them. The food was used to support the local churches in the Hutton Parish during the Winter months.

We formed a new partnership with CATCH Leeds (Community Action to Create Hope) by donating £3,609 worth of food. CATCH is a registered charity based in West Yorkshire who help with providing food via their local hub in particular to vulnerable young people.

Our Clacton Charity shop continues to thrive, when open, the shop is fully staffed with 2 paid employees and a dedicated team of volunteers. The Charity Shop Manager also has online presence and generates additional revenue through monthly activities (i.e. world book day / PRIDE / Remembrance Day etc) and the Charity Shop Manager also attended the Tendring

Christmas Market in November. In September he introduced a vintage section in the shop which was very well received by the local residents attracting new customers.

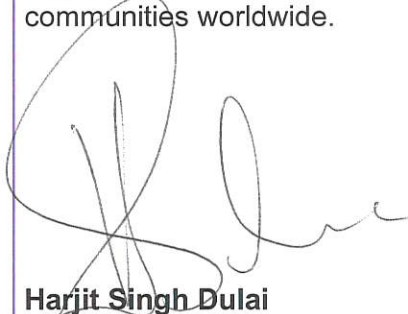
We continue to campaign through our social media channels and will be looking to develop in other ways using these platforms as well as introducing various fundraising events for 2024.

World Food Aid will continue to develop links to source unwanted stock food items from companies to distribute to other people or charities in need as we have several drop off points around the country for unwanted foods to be distributed.

We continue to play our part in tackling the global humanitarian crisis by supporting and developing sustainable solutions that enable individuals and communities to lead healthy and fulfilling lives.

This year, we are already preparing to support the Gaza Aid plan through our dedicated charity fundraising efforts and as part of our commitment, one of our esteemed colleagues is completing in the Olympic distance Triathlon, taking place in Henley. Throughout the year, to support our colleague's fundraising for Gaza Aid, we will be hosting a series of engaging activities to raise funds including a cake bake sale, quiz nights and a staff BBQ where we will be joined by our Charity Shop Manager. By encouraging donations, we aim to maximise our impact. Ensuring that every contribution goes towards alleviating hunger and providing essential aid to those affected by crises.

Together, we hope we make a meaningful difference in the lives of individuals and communities worldwide.

A handwritten signature in black ink, appearing to read 'Harjit Singh Dulai', is written over a large, faint, circular watermark or stamp.

Harjit Singh Dulai

Chairman & Trustee

18 April 2024

World Food Aid Limited
(Company Limited by Guarantee)
For the year ended 29th February 2024

Trustees Report

The Trustees present their report and accounts for the year ending 29th February 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Company Act 2006 and the Statement of Recommended Practice 2005.

Structure, Governance and Management

World Food Aid is a registered charity constituted under the trust deed with the registration number: 1148371. It is also a unique platform for sharing views, events and helping businesses work in collaboration to create team value in the ethnic food service market.

When new trustees are appointed, they will undergo an induction meeting to meet key employees and other trustees of the company and be briefed of their legal obligations under charity law. Their induction will also include a session to familiarize them with the content of the company's constitution, the way in which the board operates, including the decision-making process, business plans and the financial performance of the charity.

The trustees are also directors and are primarily responsible for the direction and policy including strategy, planning and evaluation.

What we do

World Food Aid is an international UK-based charity that has been working to help, save and improve the millions of lives all around the world affected by starvation. Since inception, the main fundraising activity for World Food Aid has been conducted through Surya Food's leading Laila basmati rice brand under the banner of 'Rice for Life' campaigns and in partnership with other established charities who are working to alleviate the hunger crisis.

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Together, we hope we make a meaningful difference in the lives of individuals and communities worldwide.

Mission and Vision

WFA endeavors to tackle the global humanitarian crisis by developing sustainable solutions that enable individuals and their communities to live healthy and fulfilling lives. Our mission is to work in partnership with communities around the world to safeguard and promote an individual's right to food as a fundamental human right.

We envision a world where every man, woman and child lead a healthy and fulfilling life without having to worry about how to put food on the table. Our values are reflected in the work we do. We understand that the hunger crisis cannot be eradicated simply by donating food, but also appreciate there is a place for emergency food, while tackling the greater, bigger, fundamental issues that keep people trapped in poverty.

We work with partners who share the same values as us - organisations that believe in restoring a community's financial independence, so they can look after their families and live with dignity - the belief that the ability to work and acquire skills is of greater benefit than one-off handouts.

Locally we will work in partnership with Schools and Church groups, providing grants and food parcels.

Nationally we will work in partnership with likeminded Charities, providing grants and food parcels.

Internationally we will respond to the Disasters Aid Committee and provide emergency food parcels.

Hunger is an entirely preventable pandemic and together we have the power to end it in our generation – we just need to choose to make this a universal goal.

Aims and objectives

- Use food aid to support development, both economic and social.
- Prevent acute hunger and malnutrition.
- Promote world food security in accordance with the recommendations of the United Nations.
- Save, restore and rebuild lives and livelihoods in emergency situations.
- help build assets and promote the self-reliance of poor people and communities, particularly through labour-intensive works programmes.
- Strengthen the capacities of countries to reduce hunger, through the hand-over of effective strategies.
- Lessen food poverty by improving accessibility of healthy foods, leading to an improved diet.

- Ensuring that all foods purchased is of the highest quality and is sold at affordable prices.
- Engaging and encouraging the community to play an active role in health and regeneration issues.
- To develop a viable and sustainable food business that will provide training capacity, building and employment for the members of the community.

Risk Management

The board of trustees examines the key areas of the charity's operations, and it regularly considers the major risks that may arise in each of these areas. These are recorded in a risk register that includes identifying actions and systems that may mitigate these risks.

Reserves Policy

The charity shall deploy any reserves which accumulate from charitable income from year to year solely for the purposes of charity cost and activities in future.

Financial Review

The income from charitable activities was £ 73,667 for the year (2023 Income - £ 95,039) and cost for the charity excluding depreciation for the year was £ 79,407 (2023 - £ 89,266). The trustees expect the charity activity to continue to be affected by effects of Russian invasion of Ukraine, inflation in the country including energy costs, interests and foods cost, however, the trustees endeavour to carry the activities in line with government guidance to continue to achieve its objectives.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles).

Company Law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and accounting estimates that are reasonable and prudent, and

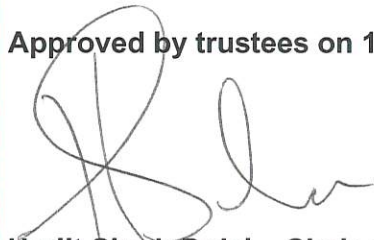
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Basis of preparation

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by trustees on 18 April 2024 and signed on behalf by:

A handwritten signature in black ink, appearing to read 'Harjit Singh Dulai', written over a horizontal line.

Harjit Singh Dulai – Chair of Board of Trustees



World Food Aid Ltd			Charity No (if any)	1148371	CC17a
Annual accounts for the period					
Period start date	01/03/2023	To	Period end date	29/02/2024	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted					
			Unrestricted funds	income funds	Endowment funds	Total this year	Total last year	
			£	£	£			£
			F01	F02	F03	F04	F05	
Incoming resources (Note 3)								
Incoming resources from generated funds			-	-	-	-	-	
Voluntary income	Donations/Legacies	S01	33,682	-	-	33,682	57,426	
Activities for generating funds	Charity shops sales	S02	39,985	-	-	39,985	37,613	
Investment income		S03	-	-	-	-	-	
Incoming resources from charitable activities		S04	-	-	-	-	-	
Other incoming resources	Gain on Asset Disposal	S05	-	-	-	-	-	
	Government Grants		-			-	-	
Total incoming resources			S06	73,667	-	-	73,667	95,039
Resources expended (Notes 4-8)								
Costs of Generating Funds				-	-	-	-	
Costs of generating voluntary income		S07		-	-	-	-	
Fundraising trading costs		S08	46,020	-	-	46,020	40,751	
Investment management costs		S09		-	-	-	-	
Charitable activities		S10	33,187	-	-	33,187	48,160	
Governance costs		S11	200	-	-	200	354	
Other resources expended		S12		-	-	-	-	
Total resources expended			S13	79,407	-	-	79,407	89,266
Net incoming/(outgoing) resources before transfers			S14	(5,740)	-	-	(5,740)	5,774
Gross transfers between funds			S15		-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			S16	(5,740)	-	-	(5,740)	5,774
Other recognised gains/(losses)								
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-	
Gains and losses on investment assets		S18	-	-	-	-	-	
Net movement in funds			S19	(5,740)	-	-	(5,740)	5,774
Total funds brought forward			S20	84,349	-	-	84,349	78,575
Total funds carried forward			S21	78,609	-	-	78,609	84,349

Section B

Balance sheet

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Tangible assets	(Note 9)	B01	-	-	-	-	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
Total fixed assets		B04	-	-	-	-	-
Current assets							
Stock and work in progress		B05		-	-	-	-
Debtors	(Note 11)	B06		-	-	-	-
(Short term) investments		B07		-	-	-	-
Cash at bank and in hand		B08	81,986	-	-	81,986	87,680
Total current assets		B09	81,986	-	-	81,986	87,680
Creditors: amounts falling due within one year	(Note 12)	B10	3,377	-	-	3,377	3,332
Net current assets/(liabilities)		B11	78,609	-	-	78,609	84,348
Total assets less current liabilities		B12	78,609	-	-	78,609	84,348
Creditors: amounts falling due after one year	(Note 12)	B13		-	-	-	-
Provisions for liabilities and charges		B14		-	-	-	-
Net assets		B15	78,609	-	-	78,609	84,348
Funds of the Charity							
Unrestricted funds		B16	78,609			78,609	84,348
		B17				-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
Total funds		B20	78,609	-	-	78,609	84,348

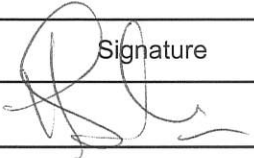
For the year ended 29th February 2024 the company was entitled to the exemption to audit under Section 477 of the Companies Act 2006.

The trustees have not required the company to obtain an audit of its financial statements for the year ended 29th February 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Harjit Singh Dulai	19/04/2024

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

--

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

ASSETS**Tangible fixed assets for use by charity**

All assets are valued at historical cost and the depreciation is charged on an accumulation basis. The depreciation policy is 10% per annum on a straight line basis for Plant, Machinery and Motor Vehicles and 33% per annum on a straight line basis for Office Equipment.

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations	33,682	57,426
		-	-
		-	-
		-	-
	Total	33,682	57,426
Activities for generating funds	Charity shops sales	39,985	37,613
		-	-
		-	-
		-	-
		-	-
	Total	39,985	37,613
Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
Other incoming resources	Gain on asset disposal	-	-
	Government Grants received	-	-
	Total	-	-

Note 4

Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Printing and Stationery		
	Sales Promotion		
		-	-
	Total	-	-
Fundraising trading costs	Purchases		
	Gross Wages	24,407	20,256
	Rent and Rates	13,129	12,957
	Heat, Light and Power	2,300	1,129
	Travelling	-	-
	Printing and Stationery	-	-
	Telephone and Computer charges	1,057	891
	Maintenance	2,072	1,902
	Software subscriptions	720	1,440
	Bank Charges	1,527	1,439
	Depreciation	-	-
	General Expenses	808	737
	Total	46,020	40,751
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Gross Wages	-	-
	Rent and Rates	12,342	7,581
	Donations made	20,845	40,579
		-	-
	Total	33,187	48,160
Governance costs	Gross Wages	-	-
	Professional Fees	200	354
	Total	200	354

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None
£ None	£ None

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
200	200
None	None

Note 7

Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	22,705	19,046
Employer's National Insurance costs	1,328	932
Pension costs	374	278
Total staff costs	24,407	20,256

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	2	2
Charitable Activities		
Governance		
Other		
Total	2	2

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

NEST Pension Scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	374	278
The amount of any contributions outstanding at the year end		73
The amount of any contributions prepaid at the year end		

Note 8

Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount £	Total amount £
THE RELIEF OF POVERTY	20,845	-
	-	-
	-	-
Total	20,845	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£ Nil

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
CATCH CHARITY	THE RELIEF OF POVERTY	3,609
CORAM CHILDREN'S CHARITY	THE RELIEF OF POVERTY	291
DAILY BREAD CAFÉ HUTTON PARISH	THE RELIEF OF POVERTY	2,502
FARESHARE	THE RELIEF OF POVERTY	7,267
HARWICH DISTRICT COMMUNITY FOODBANK	THE RELIEF OF POVERTY	4,040
LUTON BOROUGH COUNCIL	THE RELIEF OF POVERTY	1,148
SHOREFIELDS SCHOOL	THE RELIEF OF POVERTY	51
ST PETER'S CHURCH	THE RELIEF OF POVERTY	1,938

Total grants to institutions **20,845**

Note 9

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-		5,010	-	5,010
Additions	-	-	-		-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-		-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	5,010	-	5,010

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL	SL	SL or RB
** Rate			10%	33%	

Balance brought forward	-	-		5,010	-	5,010
Depreciation charge for year	-	-			-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-		-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	5,010	-	5,010

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

Trade debtors

Amounts due from subsidiary and associated undertakings

Other debtors

Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

Loans and overdrafts

Trade creditors

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
3,040	2,985	-	-
-	-	-	-
337	347	-	-
-	-	-	-
3,377	3,332	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Please complete this section if the charity has any endowment or restricted income funds.

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

[illegible]

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

		Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
Fund names		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total Funds	-	-	-	-	-	-

Please give details of any transfers between funds.

From	Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
Flying Trade Ltd	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Ltd	Donations Received from Flying Trade Ltd	33,345	29,026
Flying Trade Ltd	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Ltd	Goods purchased at cost price from Flying Trade Ltd for donations	0	12,890
Flying Trade Group PLC	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Group Plc	WFA rented commercial units for charity shops from Flying Trade Group Plc at discounted market value rate	12,500	12,500



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

WORLD FOOD AND DRUG

On accounts for the year
ended

24th February 2014

Charity no
(if any)

1148371

Set out on pages

1-14

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent
examiner's statement

My examination was carried out in accordance with 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 the 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 present 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 my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

21/4/14

Name:

Vicki Parnham

Relevant professional
qualification(s) or body
(if any):

Association of Chartered International Accountants

Address:

4 GREST HOUSE

WILSON PARK

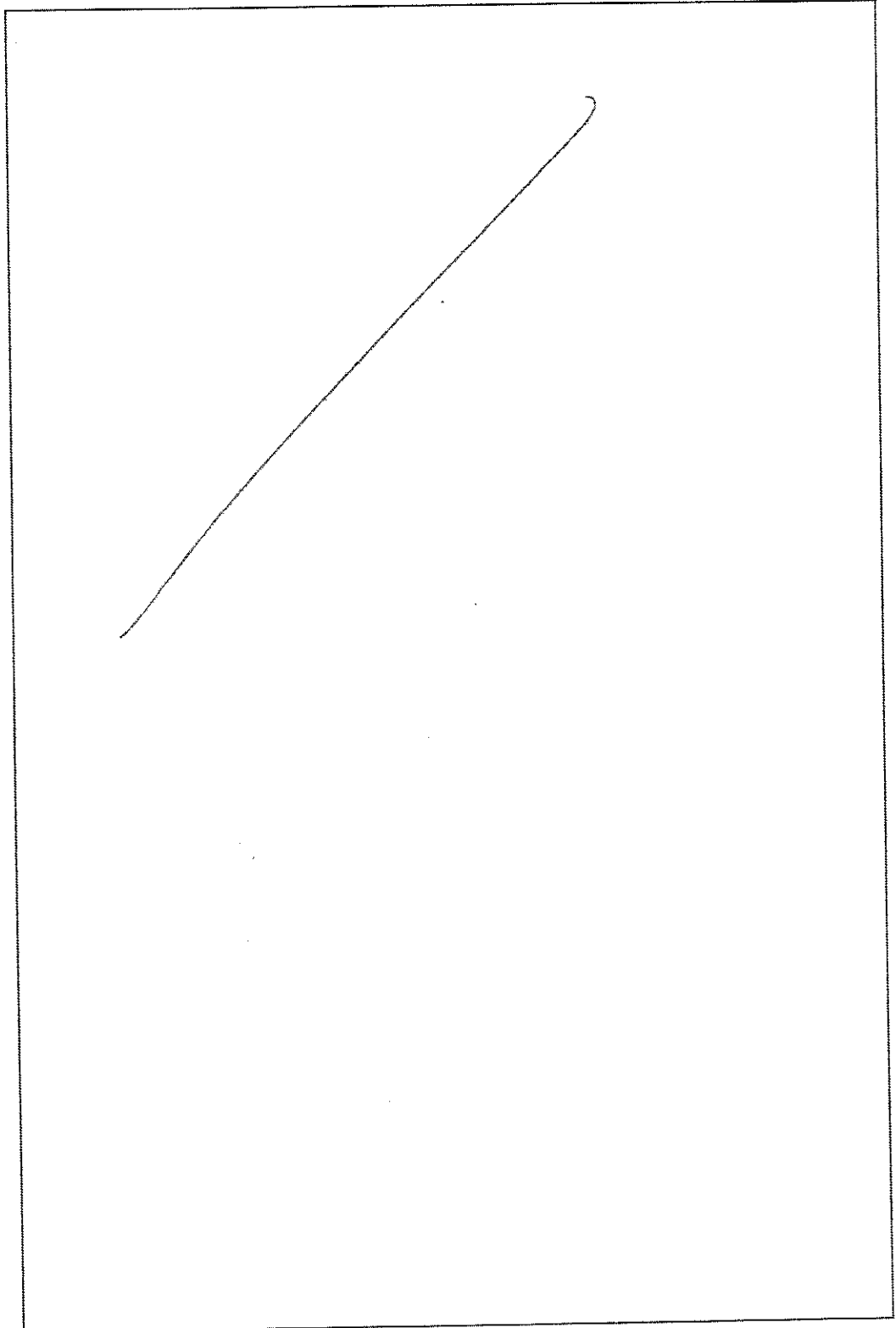
ANDERSON, RG7 8JA

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



WORLD FOOD AID LTD

England & Wales - Charity number 1148371

Accounts

Trustees Report & Financial Statements

For the year ended 28 February 2023

World Food Aid Limited

(Company Limited by Guarantee)

Charity Number: 1148371

Company Number: 07940508

World Food Aid Limited
(Company Limited by Guarantee)

Charity Number: 1148371

Company Number: 07940508

Contents

1. Legal and Administrative
2. Chairman's Report
3. Report of the Trustees
4. Statements of Financial Activities
5. Balance Sheet
6. Notes to Financial Statements
7. Independent Examiner Report

Legal and Administrative Information of the Company

Trustees: Mr Harry Dulai
Mr Adosh Chatrath

Registered Office: Europa House

4 Europa Way

Harwich Industrial Estate

Harwich

Essex CO12 4PT

Bankers: NATWEST

Charity Number: 1148371

Company Number: 07940508

World Food Aid Limited

(Company Limited by Guarantee)

For the year ended 28th February 2023

Chairman Statement

World Food Aid is an international UK-based charity that has been working to help, save and improve the millions of lives all around the world affected by starvation. Since inception, the main fundraising activity for World Food Aid has been conducted through Surya Food's leading Laila basmati rice brand under the banner of 'Rice for Life' campaigns and in partnership with other established charities who are working to alleviate the hunger crisis.

World Food Aid (WFA) has been and continues, to focus our work on vital issues to tackle the root causes of poverty, from life's basics - food, water, health and education - to the more complex questions around aid, climate change, sickness and human rights.

Nationally aim to work in partnership with likeminded Charities, providing grants and food parcels. Internationally we will respond to the Disasters Aid Committee and provide emergency food parcels.

During this reported financial year, the Charity collaborated with the Colchester Mayor and Centre Manager, Lion Walk Shopping Centre on an urgent not for profit project to provide emergency humanitarian aid to those in the Ukraine in February 2022. WFA worked with local voluntary organisations in Colchester Essex to provide food to those in urgent need. Fundraisers were organised by the Lion Walk Centre Manager and CEO of Surya Foods to raise £25,000, total raised was £25,040 and a consignment of over 100,000 meals left in May 2022 to Poland. The shipment was delivered to PAH (Polska Akcja Humanitarna) in Poland who distributed it to the Ukrainian border

Our partnership with local foodbanks and communities continues to gain momentum as WFA strive to meet the needs of the sector and we continued to work with Colchester Foodbank with ongoing food donations of £3,392 (chocolate and plush elephant toys donated by Laila/Surya Foods to WFA to redistribute) as part of a Diwali campaign. WFA also donated chocolate and toys to the Parkeston Welfare Park & Resident Association and local children's Nursery, Harwich Community.

New partnerships formed with The Felix Project who are an organisation who deliver surplus food to charities and schools to provide healthy meals and help the most vulnerable in our societies. In March 2022 we donated over 7,000kg of surplus food (equivalent of 18,228) meals.

WFA supported the British Heart Foundation in July 2022 with a donation of £550.00.

In September 2022. WFA raised an appeal for the floods in Pakistan where more than 33 million people were affected by the monsoon and heavy flooding.

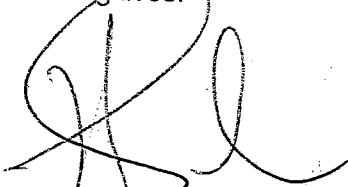
Our Clacton Charity shop continue to strive, when open, the shop is fully staffed with 2 paid employees and a dedicated team of volunteers. The Charity Shop Manager also has online presence now which has generated additional revenue.

We continue to work with the National Charities, by supplying food produce along with food banks locally and nationally.

We continue to campaign through our social media channels and will be looking to develop in other ways using these platforms.

World Food Aid will continue to develop links to source unwanted stock food items from companies to distribute to other people or charities in need as we have several drop off points around the country for unwanted foods to be distributed.

We continue to play our part in tackling the global humanitarian crisis by supporting and developing sustainable solutions that enable individuals and communities to lead healthy and fulfilling lives.

A handwritten signature in black ink, appearing to read 'Harjit Singh Dulai', written over a circular stamp or seal.

Harjit Singh Dulai

Chairman & Trustee

16 June 2023

World Food Aid Limited

(Company Limited by Guarantee)

For the year ended 28th February 2023

Trustees Report

The Trustees present their report and accounts for the year ending 28th February 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Company Act 2006 and the Statement of Recommended Practice 2005.

Structure, Governance and Management

World Food Aid is a registered charity constituted under the trust deed with the registration number: 1148371. It is also a unique platform for sharing views, events and helping businesses work in collaboration to create team value in the ethnic food service market.

When new trustees are appointed they will undergo an induction meeting to meet key employees and other trustees of the company and be briefed of their legal obligations under charity law. Their induction will also include a session to familiarize them with the content of the company's constitution, the way in which the board operates, including the decision making process, business plans and the financial performance of the charity.

The trustees are also directors and are primarily responsible for the direction and policy including strategy, planning and evaluation.

What we do

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We continue to play our part in tackling the global humanitarian crisis by supporting and developing sustainable solutions that enable individuals and communities to lead healthy and fulfilling lives.

Mission and Vision

WFA endeavors to tackle the global humanitarian crisis by developing sustainable solutions that enable individuals and their communities to live healthy and fulfilling lives. Our mission is to work in partnership with communities around the world in order to safeguard and promote an individual's right to food as a fundamental human right.

We envision a world where every man, woman and child leads a healthy and fulfilling life without having to worry about how to put food on the table. Our values are reflected in the work we do. We understand that the hunger crisis cannot be eradicated simply by donating food, but also appreciate there is a place for emergency food, while tackling the greater, bigger, fundamental issues that keep people trapped in poverty.

We work with partners who share the same values as us - organisations that believe in restoring a community's financial independence, so they can look after their families and live with dignity - the belief that the ability to work and acquire skills is of greater benefit than one-off handouts.

Locally we will work in partnership with Schools and Church groups, providing grants and food parcels.

Nationally we will work in partnership with likeminded Charities, providing grants and food parcels.

Internationally we will respond to the Disasters Aid Committee and provide emergency food parcels.

Hunger is an entirely preventable pandemic and together we have the power to end it in our generation – we just need to choose to make this a universal goal.

Aims and objectives

- Use food aid to support development, both economic and social
- Prevent acute hunger and malnutrition
- Promote world food security in accordance with the recommendations of the United Nations
- Save, restore and rebuild lives and livelihoods in emergency situations
- help build assets and promote the self-reliance of poor people and communities, particularly through labour-intensive works programmes
- Strengthen the capacities of countries to reduce hunger, through the hand-over of effective strategies
- Lessen food poverty by improving accessibility of healthy foods, leading to an improved diet
- Ensuring that all foods purchased is of the highest quality and is sold at affordable prices
- Engaging and encouraging the community to play an active role in health and regeneration issues
- To develop a viable and sustainable food business that will provide training capacity, building and employment for the members of the community

Risk Management

The board of trustees examines the key areas of the charity's operations and it regularly considers the major risks that may arise in each of these areas. These are recorded in a risk register that includes identifying actions and systems that may mitigate these risks.

Reserves Policy

The charity shall deploy any reserves which accumulate from charitable income from year to year solely for the purposes of charity cost and activities in future.

Financial Review

The income from charitable activities was £ 95,039 for the year (2022 - £ 52,439) and cost for the charity excluding depreciation for the year was £ 89,266 (2022 - £ 67,839). The trustees expects the charity activity to be affected by effects of Russian invasion of Ukraine, significant inflation in the country including energy costs and foods cost, however, the trustees endeavour to carry the activities in line with government guidance to continue to achieve its objectives.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles).

Company Law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

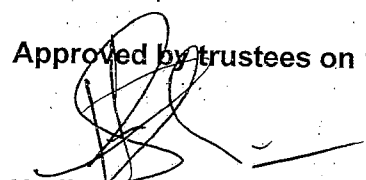
- select suitable accounting policies and then apply then consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and accounting estimates that are reasonable and prudent, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Basis of preparation

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by trustees on 16 June 2023 and signed on behalf by:



Harjit Singh Dulai – Chair of Board of Trustees



World Food Aid Ltd			Charity No (if any)	1148371	CC17a
Annual accounts for the period					
Period start date	01/03/2022	To	Period end date	28/02/2023	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income	Donations/Legacies	S01	57,426	-	-	57,426	17,806
Activities for generating funds	Charity shops sales	S02	37,613	-	-	37,613	29,870
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources	Gain on Asset Disposal	S05	-	-	-	-	-
	Government Grants		-	-	-	-	4,763
Total incoming resources		S06	95,039	-	-	95,039	52,439
Resources expended (Notes 4-8)							
Costs of Generating Funds				-	-	-	-
Costs of generating voluntary income		S07		-	-	-	900
Fundraising trading costs		S08	40,751	-	-	40,751	38,542
Investment management costs		S09		-	-	-	-
Charitable activities		S10	48,160	-	-	48,160	27,109
Governance costs		S11	354	-	-	354	2,959
Other resources expended		S12		-	-	-	-
Total resources expended		S13	89,266	-	-	89,266	69,509
Net incoming/(outgoing) resources before transfers		S14	5,773	-	-	5,774	17,070
Gross transfers between funds		S15		-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	5,773	-	-	5,773	17,070
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	5,773	-	-	5,773	17,070
Total funds brought forward		S20	78,575	-	-	78,575	95,645
Total funds carried forward		S21	84,348	-	-	84,348	78,575

Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05		-	-	-	-
Debtors (Note 11)	B06		-	-	-	-
(Short term) investments	B07		-	-	-	-
Cash at bank and in hand	B08	87,680	-	-	87,680	82,701
Total current assets	B09	87,680	-	-	87,680	82,701
Creditors: amounts falling due within one year (Note 12)	B10	3,332	-	-	3,332	4,126
Net current assets/(liabilities)	B11	84,348	-	-	84,348	78,575
Total assets less current liabilities	B12	84,348	-	-	84,348	78,575
Creditors: amounts falling due after one year (Note 12)	B13		-	-	-	-
Provisions for liabilities and charges	B14		-	-	-	-
Net assets	B15	84,348	-	-	84,348	78,575
Funds of the Charity						
Unrestricted funds	B16	84,348			84,348	78,575
	B17				-	-
Restricted income funds (Note 13)	B18		-		-	
Endowment funds (Note 13)	B19			-	-	
Total funds	B20	84,348	-	-	84,348	78,575

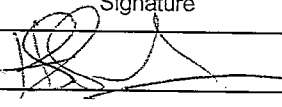
For the year ended 28th February 2023 the company was entitled to the exemption to audit under Section 477 of the Companies Act 2006.

The trustees have not required the company to obtain an audit of its financial statements for the year ended 28th February 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Harjit Singh Dulai	16/06/2023

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or
- Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Section C**Notes to the accounts****(cont)****Note 2****Accounting policies**

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

ASSETS**Tangible fixed assets for use by charity**

All assets are valued at historical cost and the depreciation is charged on an accumulation basis. The depreciation policy is 10% per annum on a straight line basis for Plant, Machinery and Motor Vehicles and 33% per annum on a straight line basis for Office Equipment.

Section C**Notes to the accounts****(cont)****Note 3****Analysis of incoming resources**

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations	57,426	17,806
		-	-
		-	-
		-	-
	Total	57,426	17,806
Activities for generating funds	Charity shops sales	37,613	29,870
		-	-
		-	-
		-	-
		-	-
	Total	37,613	29,870
Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
Other incoming resources	Gain on asset disposal	-	-
	Government Grants received	-	4,763
	Total	-	4,763

Section C**Notes to the accounts****(cont)****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Printing and Stationery		
	Sales Promotion		900
		-	-
	Total	-	900
Fundraising trading costs	Purchases		1,005
	Gross Wages	20,256	15,929
	Rent and Rates	12,957	14,043
	Heat, Light and Power	1,129	1,017
	Travelling	-	-
	Printing and Stationery	-	-
	Telephone and Computer charges	891	899
	Maintenance	1,902	1,335
	Software subscriptions	1,440	-
	Bank Charges	1,439	1,531
	Depreciation	-	1,670
	General Expenses	737	1,113
	Total	40,751	38,542
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Gross Wages	-	11,035
	Rent and Rates	7,581	10,108
	Donations made	40,579	5,966
		-	-
	Total	48,160	27,109
Governance costs	Gross Wages	-	2,759
	Professional Fees	354	200
	Total	354	2,959

Section C**Notes to the accounts****(cont)****Note 5****Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-	-	-	-
Total	-	-	-	-

Note 6**Details of certain items of expenditure****6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None
£ None	£ None

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
200	200
None	None

Section C**Notes to the accounts****(cont)****Note 7****Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs****Gross wages, salaries and benefits in kind****Employer's National Insurance costs****Pension costs****Total staff costs**

This year £	Last year £
19,046	25,837
932	3,079
278	806
20,256	29,722

7.2 Average number of full-time equivalent employees in the year**The parts of the charity in which the employees work**

	This year Number	Last year Number
Fundraising	2	2
Charitable Activities		0.80
Governance		0.20
Other		
Total	2	3

7.3 Defined contribution pension scheme*Please complete if a defined contribution pension scheme is operated.***Brief details of the scheme****NEST Pension Scheme****The costs of the scheme to the charity for the year****The amount of any contributions outstanding at the year end****The amount of any contributions prepaid at the year end**

This year £	Last year £
278	806
73	25

Section C**Notes to the accounts****(cont)****Note 8 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
THE RELIEF OF POVERTY	40,029	-
THE RELIEF OF SICKNESS	550	-
	-	-
	-	-
Total	40,579	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£ Nil

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
HARWICH COMMUNITY NURSERY	THE RELIEF OF POVERTY	44
REFUGEE ACTION COLCHESTER	THE RELIEF OF POVERTY	136
PARKESTON WELFARE PARK	THE RELIEF OF POVERTY	291
ABBACUS	THE RELIEF OF POVERTY	495
BRITISH HEART FOUNDATION	THE RELIEF OF SICKNESS	550
ST PETERS CHURCH	THE RELIEF OF POVERTY	2,496
COLCHESTER FOODBANK	THE RELIEF OF POVERTY	3,392
THE FELIX PROJECT ENFIELD	THE RELIEF OF POVERTY	9,406
COLCHESTER TO UKRAINE	THE RELIEF OF POVERTY	23,769

Total grants to institutions**40,579**

Section C**Notes to the accounts****(cont)****Note 9****Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-		5,010	-	5,010
Additions	-	-	-		-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-		-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	5,010	-	5,010

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL	SL	SL or RB	
** Rate			10%	33%		
Balance brought forward	-	-		5,010	-	5,010
Depreciation charge for year	-	-			-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-		-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	5,010	-	5,010

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

Section C
Notes to the accounts
(cont)
Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

Carrying (market) value at beginning of year

Add: additions to investments at cost

Less: disposals at carrying value

Add/(deduct): net gain/(loss) on revaluation

Carrying (market) value at end of year

£

-
-
-
-
-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments
Investment properties

Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes

Investments in subsidiary or connected undertakings and companies

Securities not listed on a recognised Stock Exchange

Cash held as part of the investment portfolio

Other investments

10.2 Market value at year end £	10.3 Income from investments for the year £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Total

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Section C**Notes to the accounts****(cont)****Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors****Trade debtors****Amounts due from subsidiary and associated undertakings****Other debtors****Prepayments and accrued income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Note 12 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors****Loans and overdrafts****Trade creditors****Amounts due to subsidiary and associated undertakings****Other creditors****Accruals and deferred income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
2,985	3,904	-	-
-	-	-	-
347	222	-	-
-	-	-	-
3,332	4,126	-	-

12.2 Security over assets*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

--

Section C**Notes to the accounts****(cont)****Note 13****Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Section C**Notes to the accounts****(cont)****Note 14****Transactions with related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
Flying Trade Ltd	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Ltd	Donations Received from Flying Trade Ltd	29,026	17,079
Flying Trade Ltd	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Ltd	Goods purchased at cost price from Flying Trade Ltd for donations	12,890	0
Flying Trade Group PLC	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Group Plc	WFA rented commercial units for charity shops from Flying Trade Group Plc at discounted market value rate	12,500	12,500



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
World Food Aid Limited

On accounts for the year
ended

28 February 2023

Charity no
(if any)

1148371

Set out on pages

N.A

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28/02/2022.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

16/6/23

Name:

Nick Pomroy

Relevant professional
qualification(s) or body
(if any):

Fellow of the Association of Charity Independent Examiners

Address:

Durrants Calleva, Accountants and Tax Advisors

4 Comel House, Calleva Park

Aldermaston, Berkshire RG7 8JA

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

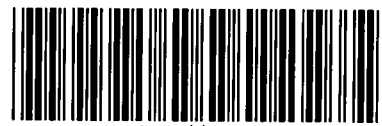
WORLD FOOD AID LTD

England & Wales - Charity number 1148371

Accounts

Trustees Report & Financial Statements
For the year ended 28 February 2022

WEDNESDAY



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05/10/2022

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COMPANIES HOUSE

World Food Aid Limited
(Company Limited by Guarantee)
Charity Number: 1148371
Company Number: 07940508

World Food Aid Limited
(Company Limited by Guarantee)

Charity Number: 1148371

Company Number: 07940508

Contents

1. Legal and Administrative
2. Chairman's Report
3. Report of the Trustees
4. Statements of Financial Activities
5. Balance Sheet
6. Notes to Financial Statements
7. Independent Examiner Report

Legal and Administrative Information of the Company

Trustees: Mr Harry Dulai
Mr Adosh Chatrath

Registered Office: Europa House
4 Europa Way
Harwich Industrial Estate
Harwich
Essex CO12 4PT

Bankers: NATWEST

Charity Number: 1148371

Company Number: 07940508

World Food Aid Limited
(Company Limited by Guarantee)

For the year ended 28th February 2022

Chairman Statement

World Food Aid is an international UK-based charity that has been working to help, save and improve the millions of lives all around the world affected by starvation. Since inception, the main fundraising activity for World Food Aid has been conducted through Surya Food's leading Laila basmati rice brand under the banner of 'Rice for Life' campaigns and in partnership with other established charities who are working to alleviate the hunger crisis.

World Food Aid (WFA) has been and continues, to focus our work on vital issues to tackle the root causes of poverty, from life's basics - food, water, health and education - to the more complex questions around aid, climate change, sickness and human rights.

Nationally aim to work in partnership with likeminded Charities, providing grants and food parcels. Internationally we will respond to the Disasters Aid Committee and provide emergency food parcels.

During this reported financial year, the charity continued to operate under the COVID pandemic restrictions as best it could. The Charity continued to respond to the global pandemic by distributing more than 1500 prepared lunch boxes to 16 NHS hospital Front Line staff in May 2021.

A new partnership formed with Refugee Action Colchester in the second half of 2021 with ongoing food donations made to support refugees and total donations made £646.94. Staff at Surya Foods also did their version of a Bake Off in November 2021 raising over £100 which went towards purchasing stock to donate to WFA for Refugee Action Colchester.

Our partnership with local foodbanks continues to gain momentum as WFA strive to meet the needs of the sector. We have donated a total of £5,319.39 to Community Food Banks, Jaywick Sands Community Forum, Food Cycle Clacton, Colchester Food bank and Chabad Food Bank.

Our Clacton Charity shop continue to strive, when open, the shop is fully staffed with 2 paid employees and a dedicated team of volunteers. The Charity Shop Manager also has online presence now which has generated additional revenue.

WFA collaborated with the Colchester Mayor and Centre Manager, Lion Walk Shopping Centre on an urgent not for profit project to provide emergency humanitarian aid to those in the Ukraine in February 2022. WFA worked with local voluntary organisations in Colchester Essex to provide food to those in urgent need. Fundraisers were organised by the Lion Walk Centre Manager and CEO of Surya Foods to raise £25,000, total raised was £25,040 and a consignment of over 100,000 meals left in May 2022 to Poland.

The Charity has ambitious plans for the coming 12 months and including their current campaign is to raise funds and support those affected in Pakistan Floods.

We continue to work with the National Charities, by supplying food produce along with food banks locally and nationally.

We continue to campaign through our social media channels and will be looking to develop in other ways using these platforms.

World Food Aid will continue to develop links to source unwanted stock food items from companies to distribute to other people or charities in need as we have several drop off points around the country for unwanted foods to be distributed.

We continue to play our part in tackling the global humanitarian crisis by supporting and developing sustainable solutions that enable individuals and communities to lead healthy and fulfilling lives.

A handwritten signature in black ink, appearing to read 'Harjit Singh Dulai', with a large, stylized initial 'H' and 'S'.

Harjit Singh Dulai

Chairman & Trustee

23 September 2022

World Food Aid Limited

(Company Limited by Guarantee)

For the year ended 28th February 2022

Trustees Report

The Trustees present their report and accounts for the year ending 28th February 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Company Act 2006 and the Statement of Recommended Practice 2005.

Structure, Governance and Management

World Food Aid is a registered charity constituted under the trust deed with the registration number: 1148371. It is also a unique platform for sharing views, events and helping businesses work in collaboration to create team value in the ethnic food service market.

When new trustees are appointed they will undergo an induction meeting to meet key employees and other trustees of the company and be briefed of their legal obligations under charity law. Their induction will also include a session to familiarize them with the content of the company's constitution, the way in which the board operates, including the decision making process, business plans and the financial performance of the charity.

The trustees are also directors and are primarily responsible for the direction and policy including strategy, planning and evaluation.

What we do

World Food Aid is an international UK-based charity that has been working to help, save and improve the millions of lives all around the world affected by starvation. Since inception, the main fundraising activity for World Food Aid has been conducted through Surya Food's leading Laila basmati rice brand under the banner of 'Rice for Life' campaigns and in partnership with other established charities who are working to alleviate the hunger crisis.

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World Food Aid will continue to develop links to source unwanted stock food items from companies to distribute to other people or charities in need as we have several drop off points around the country for unwanted foods to be distributed.

We continue to play our part in tackling the global humanitarian crisis by supporting and developing sustainable solutions that enable individuals and communities to lead healthy and fulfilling lives.

Mission and Vision

WFA endeavors to tackle the global humanitarian crisis by developing sustainable solutions that enable individuals and their communities to live healthy and fulfilling lives. Our mission is to work in partnership with communities around the world in order to safeguard and promote an individual's right to food as a fundamental human right.

We envision a world where every man, woman and child leads a healthy and fulfilling life without having to worry about how to put food on the table. Our values are reflected in the work we do. We understand that the hunger crisis cannot be eradicated simply by donating food, but also appreciate there is a place for emergency food, while tackling the greater, bigger, fundamental issues that keep people trapped in poverty.

We work with partners who share the same values as us - organisations that believe in restoring a community's financial independence, so they can look after their families and live with dignity - the belief that the ability to work and acquire skills is of greater benefit than one-off handouts.

Locally we will work in partnership with Schools and Church groups, providing grants and food parcels.

Nationally we will work in partnership with likeminded Charities, providing grants and food parcels.

Internationally we will respond to the Disasters Aid Committee and provide emergency food parcels.

Hunger is an entirely preventable pandemic and together we have the power to end it in our generation – we just need to choose to make this a universal goal.

Aims and objectives

- Use food aid to support development, both economic and social
- Prevent acute hunger and malnutrition
- Promote world food security in accordance with the recommendations of the United Nations
- Save, restore and rebuild lives and livelihoods in emergency situations
- help build assets and promote the self-reliance of poor people and communities, particularly through labour-intensive works programmes
- Strengthen the capacities of countries to reduce hunger, through the hand-over of effective strategies
- Lessen food poverty by improving accessibility of healthy foods, leading to an improved diet
- Ensuring that all foods purchased is of the highest quality and is sold at affordable prices
- Engaging and encouraging the community to play an active role in health and regeneration issues
- To develop a viable and sustainable food business that will provide training capacity, building and employment for the members of the community

Risk Management

The board of trustees examines the key areas of the charity's operations and it regularly considers the major risks that may arise in each of these areas. These are recorded in a risk register that includes identifying actions and systems that may mitigate these risks.

Reserves Policy

The charity shall deploy any reserves which accumulate from charitable income from year to year solely for the purposes of charity cost and activities in future.

Financial Review

The income from charitable activities was £ 52,439 for the year (2021 - £ 117,632) and cost for the charity excluding depreciation for the year was £ 67,839 (2021 - £ 87,594). The trustees expects the charity activity to be affected by the lingering effects of COVID pandemic, Russian invasion of Ukraine, significant inflation in the country including energy costs in the upcoming year, however, the trustees endeavour to carry the activities in line with government guidance to continue to achieve its objectives.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles).

Company Law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply then consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and accounting estimates that are reasonable and prudent, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Basis of preparation

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by trustees on 23 September 2022 and signed on behalf by:



Harjit Singh Dulai – Chair of Board of Trustees



World Food Aid Ltd			Charity No (if any)	1148371	CC17a
Annual accounts for the period					
Period start date	01/03/2021	To	Period end date	28/02/2022	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income	Donations/Legacies	S01	17,806	-	-	17,806	29,017
Activities for generating funds	Charity shops sales	S02	29,870	-	-	29,870	25,804
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources	Gain on Asset Disposal	S05	-	-	-	-	-
	Government Grants		4,763			4,763	62,811
Total incoming resources		S06	52,439	-	-	52,439	117,632
Resources expended (Notes 4-8)							
Costs of Generating Funds				-	-	-	
Costs of generating voluntary income		S07	900	-	-	900	
Fundraising trading costs		S08	38,542	-	-	38,542	49,701
Investment management costs		S09		-	-	-	
Charitable activities		S10	27,109	-	-	27,109	35,349
Governance costs		S11	2,959	-	-	2,959	4,214
Other resources expended		S12		-	-	-	
Total resources expended		S13	69,509	-	-	69,509	89,264
Net incoming/(outgoing) resources before transfers		S14	- 17,070	-	-	- 17,070	28,368
Gross transfers between funds		S15		-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 17,070	-	-	- 17,070	28,368
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	- 17,070	-	-	- 17,070	28,368
Total funds brought forward		S20	95,645	-	-	95,645	67,276
Total funds carried forward		S21	78,575	-	-	78,575	95,645

Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	1,670
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	1,670
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	82,701	-	-	82,701	97,133
Total current assets	B09	82,701	-	-	82,701	97,133
Creditors: amounts falling due within one year (Note 12)	B10	4,126	-	-	4,126	3,158
Net current assets/(liabilities)	B11	78,575	-	-	78,575	93,975
Total assets less current liabilities	B12	78,575	-	-	78,575	95,645
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	78,575	-	-	-	95,645
Funds of the Charity						
Unrestricted funds	B16	78,575	-	-	78,575	95,645
	B17	-	-	-	-	-
Restricted income funds (Note 13)	B18	-	-	-	-	-
Endowment funds (Note 13)	B19	-	-	-	-	-
Total funds	B20	78,575	-	-	78,575	95,645

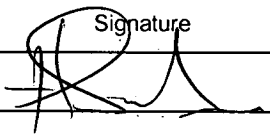
For the year ended 28th February 2022 the company was entitled to the exemption to audit under Section 477 of the Companies Act 2006.

The trustees have not required the company to obtain an audit of its financial statements for the year ended 28th February 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Harjit Singh Dulai	23.09.2022

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

--

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

ASSETS**Tangible fixed assets for use by charity**

All assets are valued at historical cost and the depreciation is charged on an accumulation basis. The depreciation policy is 10% per annum on a straight line basis for Plant, Machinery and Motor Vehicles and 33% per annum on a straight line basis for Office Equipment.

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations	17,806	29,017
	Legacies		
		-	-
		-	-
		-	-
	Total	17,806	29,017
Activities for generating funds	Charity shops sales	29,870	25,804
		-	-
		-	-
		-	-
		-	-
	Total	29,870	25,804
Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
Other incoming resources	Gain on asset disposal	-	
	Government Grants received	4,763	62,811
	Total	4,763	62,811

Section C**Notes to the accounts****(cont)****Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Printing and Stationery		
	Sales Promotion	900	
		-	-
	Total	900	-
Fundraising trading costs	Purchases	1,005	-
	Gross Wages	15,929	26,066
	Rent and Rates	14,043	12,267
	Heat, Light and Power	1,017	2,376
	Travelling	-	644
	Printing and Stationery	-	270
	Telephone and Computer charges	899	1,304
	Maintenance	1,335	2,780
	Software subscriptions	-	432
	Bank Charges	1,531	1,306
	Depreciation	1,670	1,670
	General Expenses	1,113	586
	Total	38,542	49,701
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Gross Wages	11,035	6,636
	Rent and Rates	10,108	14,409
	Donations made	5,966	14,304
		-	-
	Total	27,109	35,349
Governance costs	Gross Wages	2,759	4,014
	Professional Fees	200	200
		-	-
	Total	2,959	4,214

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None
£ None	£ None

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
200	200
None	None

Section C**Notes to the accounts****(cont)****Note 7****Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	25,837	32,387
Employer's National Insurance costs	3,079	3,419
Pension costs	806	911
Total staff costs	29,722	36,717

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	2.0	3.5
Charitable Activities	0.80	1.00
Governance	0.20	0.50
Other		
Total	3	4

7.3 Defined contribution pension scheme*Please complete if a defined contribution pension scheme is operated.***Brief details of the scheme****NEST Pension Scheme**

	This year £	Last year £
The costs of the scheme to the charity for the year	806	911
The amount of any contributions outstanding at the year end	25	149
The amount of any contributions prepaid at the year end		

Section C**Notes to the accounts****(cont)****Note 8 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
THE RELIEF OF POVERTY	5,966	-
	-	-
	-	-
Total	5,966	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£ Nil

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
COMMUNITY FOOD BANK	THE RELIEF OF POVERTY	2,399
JAYWICK SANDS COMMUNITY FORUM	THE RELIEF OF POVERTY	1,225
FOOD CYCLE CLACTON	THE RELIEF OF POVERTY	170
CHABAD FOOD BANK	THE RELIEF OF POVERTY	1,124
REFUGEE ACTION COLCHESTER	THE RELIEF OF POVERTY	647
COLCHESTER FOOD BANK	THE RELIEF OF POVERTY	402
Total grants to institutions		5,966

Section C
Notes to the accounts
(cont)
Note 9 Tangible fixed assets
Please complete this note if the charity has any tangible fixed assets
9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-		5,010	-	5,010
Additions	-	-	-		-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-		-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	5,010	-	5,010

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL	SL	SL or RB
** Rate			10%	33%	

Balance brought forward	-	-		3,340	-	3,340
Depreciation charge for year	-	-		1,670	-	1,670
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-		-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	5,010	-	5,010

9.3 Net book value

Brought forward	-	-	-	1,670	-	1,670
Carried forward	-	-	-	0	-	0

9.4 Revaluation
If any fixed assets have been revalued please give details of the valuer and method of valuation

--

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Section C**Notes to the accounts****(cont)****Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors****Trade debtors****Amounts due from subsidiary and associated undertakings****Other debtors****Prepayments and accrued income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Note 12 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors****Loans and overdrafts****Trade creditors****Amounts due to subsidiary and associated undertakings****Other creditors****Accruals and deferred income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
3,904	2,605	-	-
-	-	-	-
222	553	-	-
-	-	-	-
4,126	3,158	-	-

12.2 Security over assets*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

--

Section C**Notes to the accounts****(cont)****Note 13 Endowment and restricted income funds***Please complete this section if the charity has any endowment or restricted income funds.***13.1 Funds held***Please give a brief description of any of the following type of funds held by the charity:*

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
Flying Trade Ltd	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Ltd	Donations Received from Flying Trade Ltd	17,079	28,309
Flying Trade Ltd	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Ltd	Goods & PPE purchased at cost price from Flying Trade Ltd for resale and use at WFA Charity shops	0	547
Flying Trade Group PLC	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Group Plc	WFA rented commercial units for charity shops from Flying Trade Group Plc at discounted market value rate	12,500	11,597



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
World Food Aid Limited

On accounts for the year
ended

28 February 2022

Charity no
(if any)

1148371

Set out on pages

N.A

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28/02/2022.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Independent
examiner's statement

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

6/10/22

Name:

Nick Pomroy

Relevant professional
qualification(s) or body
(if any):

Address:

Durrants Calleva, Accountants and Tax Advisors

4 Comel House, Calleva Park

Aldermaston, Berkshire RG7 8JA

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

~ Jmt

WORLD FOOD AID LTD

England & Wales - Charity number 1148371

Accounts

Trustees Report & Financial Statements
For the year ended 28 February 2021

World Food Aid Limited
(Company Limited by Guarantee)

Charity Number: 1148371

Company Number: 07940508

World Food Aid Limited
(Company Limited by Guarantee)
Charity Number: 1148371
Company Number: 07940508

Contents

1. Legal and Administrative
2. Chairman's Report
3. Report of the Trustees
4. Statements of Financial Activities
5. Balance Sheet
6. Notes to Financial Statements
7. Independent Examiner Report

Legal and Administrative Information of the Company

Trustees: Mr Harry Dulai
 Mr Adosh Chatrath

Registered Office: Europa House
 4 Europa Way
 Harwich Industrial Estate
 Harwich
 Essex CO12 4PT

Bankers: NATWEST

Charity Number: 1148371

Company Number: 07940508

World Food Aid Limited
(Company Limited by Guarantee)

For the year ended 28th February 2021

Chairman Statement

World Food Aid is an international UK-based charity that has been working to help, save and improve the millions of lives all around the world affected by starvation. Since inception, the main fundraising activity for World Food Aid has been conducted through Surya Food's leading Laila basmati rice brand under the banner of 'Rice for Life' campaigns and in partnership with other established charities who are working to alleviate the hunger crisis.

World Food Aid (WFA) has been and continues, to focus our work on vital issues to tackle the root causes of poverty, from life's basics - food, water, health and education - to the more complex questions around aid, climate change, sickness and human rights.

Nationally aim to work in partnership with likeminded Charities, providing grants and food parcels. Internationally we will respond to the Disasters Aid Committee and provide emergency food parcels.

During the financial year 2020-21, the charity navigated the Corona Virus pandemic as best it could. However, staff were furloughed so charitable giving was slower than predicted.

Our partnership with Fareshare was strengthened with ongoing food donations made for £7,348. Fareshare take good quality surplus food from across the food industry and get it to more than 10,500 frontline charities and community groups. The Charity also responded to the global pandemic by working alongside Community Response Kitchen (CRK). CRK provided 250,000 hot meals to NHS staff during lockdown. The Charity was proud to donate £6461 worth of food supplies to support the cause.

Our partnership with local foodbanks continues to gain momentum as WFA strive to meet the needs of the sector. While events were cancelled and charitable giving was met with huge challenges, the Charity shop continued to strive, when open, the shop is fully staffed with 2 paid employees and a dedicated team of volunteers.

The Charity has ambitious plans for the coming 12 months. As a consequence of the pandemic newly formed targets are in place with an emphasis on individual giving and challenge events. The Charity will be calling on supporters to take part in an annual skydive day, Nightrider charity bike ride and the London to Paris Bike Ride.

The charity has ambitious plans for the coming 12 months, but the outbreak of COVID-19 has had an impact and we have to consider putting on hold some planned developments such as the appointment of a Fundraising Manager.

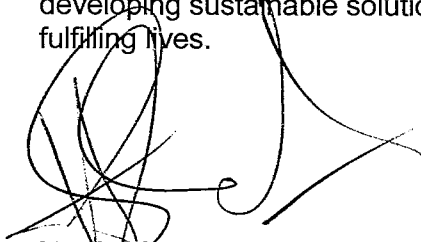
World Food Aid received retail grants during this pandemic, which has helped the charity. However, it will be difficult to recover the lost revenues during the imposed lockdown and restrictions.

We continue to work with the National Charities, by supplying food produce along with food banks locally and nationally.

We continue to campaign through our social media channels and will be looking to develop in other ways using these platforms.

World Food Aid will continue to develop links to source unwanted stock food items from companies to distribute to other people or charities in need as we have several drop off points around the country for unwanted foods to be distributed.

We continue to play our part in tackling the global humanitarian crisis by supporting and developing sustainable solutions that enable individuals and communities to lead healthy and fulfilling lives.

A handwritten signature in black ink, appearing to read 'Harjit Singh Dulai', written over the text of the paragraph.

Harjit Singh Dulai

Chairman & Trustee

16 November 2021

World Food Aid Limited
(Company Limited by Guarantee)
For the year ended 28th February 2021

Trustees Report

The Trustees present their report and accounts for the year ending 28th February 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Company Act 2006 and the Statement of Recommended Practice 2005.

Structure, Governance and Management

World Food Aid is a registered charity constituted under the trust deed with the registration number: 1148371. It is also a unique platform for sharing views, events and helping businesses work in collaboration to create team value in the ethnic food service market.

When new trustees are appointed they will undergo an induction meeting to meet key employees and other trustees of the company and be briefed of their legal obligations under charity law. Their induction will also include a session to familiarize them with the content of the company's constitution, the way in which the board operates, including the decision making process, business plans and the financial performance of the charity.

The trustees are also directors and are primarily responsible for the direction and policy including strategy, planning and evaluation.

What we do

World Food Aid is an international UK-based charity that has been working to help, save and improve the millions of lives all around the world affected by starvation. Since inception, the main fundraising activity for World Food Aid has been conducted through Surya Food's leading Laila basmati rice brand under the banner of 'Rice for Life' campaigns and in partnership with other established charities who are working to alleviate the hunger crisis.

World Food Aid has been and continues, to focus our work on vital issues to tackle the root causes of poverty, from life's basics - food, water, health and education - to the more complex questions around aid, climate change and human rights.

With the introduction of our charity shops we aim to develop our local support through these shops.

Nationally aim to work in partnership with likeminded Charities, providing grants and food parcels. Internationally we will respond to the Disasters Aid Committee and provide emergency food parcels.

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We continue to play our part in tackling the global humanitarian crisis by supporting and developing sustainable solutions that enable individuals and communities to lead healthy and fulfilling lives.

Mission and Vision

WFA endeavors to tackle the global humanitarian crisis by developing sustainable solutions that enable individuals and their communities to live healthy and fulfilling lives. Our mission is to work in partnership with communities around the world in order to safeguard and promote an individual's right to food as a fundamental human right.

We envision a world where every man, woman and child leads a healthy and fulfilling life without having to worry about how to put food on the table. Our values are reflected in the work we do. We understand that the hunger crisis cannot be eradicated simply by donating

food, but also appreciate there is a place for emergency food, while tackling the greater, bigger, fundamental issues that keep people trapped in poverty.

We work with partners who share the same values as us - organisations that believe in restoring a community's financial independence, so they can look after their families and live with dignity - the belief that the ability to work and acquire skills is of greater benefit than one-off handouts.

Locally we will work in partnership with Schools and Church groups, providing grants and food parcels.

Nationally we will work in partnership with likeminded Charities, providing grants and food parcels.

Internationally we will respond to the Disasters Aid Committee and provide emergency food parcels.

Hunger is an entirely preventable pandemic and together we have the power to end it in our generation – we just need to choose to make this a universal goal.

Aims and objectives

- Use food aid to support development, both economic and social
- Prevent acute hunger and malnutrition
- Promote world food security in accordance with the recommendations of the United Nations
- Save, restore and rebuild lives and livelihoods in emergency situations
- help build assets and promote the self-reliance of poor people and communities, particularly through labour-intensive works programmes
- Strengthen the capacities of countries to reduce hunger, through the hand-over of effective strategies
- Lessen food poverty by improving accessibility of healthy foods, leading to an improved diet
- Ensuring that all foods purchased is of the highest quality and is sold at affordable prices
- Engaging and encouraging the community to play an active role in health and regeneration issues
- To develop a viable and sustainable food business that will provide training capacity, building and employment for the members of the community

Risk Management

The board of trustees examines the key areas of the charity's operations and it regularly considers the major risks that may arise in each of these areas. These are recorded in a risk register that includes identifying actions and systems that may mitigate these risks.

Reserves Policy

The charity shall deploy any reserves which accumulate from charitable income from year to year solely for the purposes of charity cost and activities in future.

Financial Review

The income from charitable activities was £ 117,632 for the year (2020 - £ 97,086) and cost for the charity excluding depreciation for the year was £ 87,594 (2020 - £ 93,022). The trustees expect the charity activity to be affected by COVID in the upcoming year also, however, the trustees endeavour to carry the activities in line with government guidance.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles).

Company Law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and accounting estimates that are reasonable and prudent, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

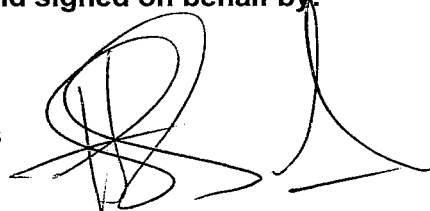
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Basis of preparation

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by trustees on 16 November 2021 and signed on behalf by:

Harjit Singh Dulai – Chair of Board of Trustees

A handwritten signature in black ink, appearing to be 'Harjit Singh Dulai', written over a horizontal line.



World Food Aid Ltd			Charity No (if any)	1148371	CC17a
Annual accounts for the period					
Period start date	01/03/2020	To	Period end date	28/02/2021	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income	Donations/Legacies	S01	29,017	-	-	29,017	83,192
Activities for generating funds	Charity shops sales	S02	25,804	-	-	25,804	6,709
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources	Gain on Asset Disposal	S05		-	-	-	7,185
	Government Grants		62,811			62,811	
Total incoming resources		S06	117,632	-	-	117,632	97,086
Resources expended (Notes 4-8)							
Costs of Generating Funds				-	-	-	
Costs of generating voluntary income		S07		-	-	-	1,994
Fundraising trading costs		S08	49,701	-	-	49,701	35,448
Investment management costs		S09		-	-	-	
Charitable activities		S10	35,349	-	-	35,349	50,297
Governance costs		S11	4,214	-	-	4,214	6,953
Other resources expended		S12		-	-	-	
Total resources expended		S13	89,264	-	-	89,264	94,692
Net incoming/(outgoing) resources before transfers		S14	28,368	-	-	28,368	2,394
Gross transfers between funds		S15		-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	28,368	-	-	28,368	2,394
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	28,368	-	-	28,368	2,394
Total funds brought forward		S20	67,276	-	-	67,276	64,882
Total funds carried forward		S21	95,645	-	-	95,645	67,276

Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Tangible assets (Note 9)	B01	1,670	-	-	1,670	3,340
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	1,670	-	-	1,670	3,340
Current assets						
Stock and work in progress	B05		-	-	-	-
Debtors (Note 11)	B06		-	-	-	-
(Short term) investments	B07		-	-	-	-
Cash at bank and in hand	B08	97,133	-	-	97,133	67,850
Total current assets	B09	97,133	-	-	97,133	67,850
Creditors: amounts falling due within one year (Note 12)	B10	3,158	-	-	3,158	3,914
Net current assets/(liabilities)	B11	93,975	-	-	93,975	72,067
Total assets less current liabilities	B12	95,645	-	-	95,645	67,276
Creditors: amounts falling due after one year (Note 12)	B13		-	-	-	-
Provisions for liabilities and charges	B14		-	-	-	-
Net assets	B15	95,645	-	-	-	67,276
Funds of the Charity						
Unrestricted funds	B16	95,645			95,645	67,276
	B17				-	-
Restricted income funds (Note 13)	B18		-		-	
Endowment funds (Note 13)	B19			-	-	
Total funds	B20	95,645	-	-	95,645	67,276

For the year ended 29th February 2020 the company was entitled to the exemption to audit under Section 477 of the Companies Act 2006.

The trustees have not required the company to obtain an audit of its financial statements for the year ended 29th February 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Harjit Singh Dulai	16/11/2021

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

ASSETS**Tangible fixed assets for use by charity**

All assets are valued at historical cost and the depreciation is charged on an accumulation basis. The depreciation policy is 10% per annum on a straight line basis for Plant, Machinery and Motor Vehicles and 33% per annum on a straight line basis for Office Equipment.

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations	29,017	17,103
	Legacies		66,089
		-	-
		-	-
		-	-
	Total	29,017	83,192
Activities for generating funds	Charity shops sales	25,804	6,709
		-	-
		-	-
		-	-
		-	-
	Total	25,804	6,709
Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
Other incoming resources	Gain on asset disposal	-	7,185
	Government Grants received	62,811	
	Total	62,811	7,185

Note 4

Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Printing and Stationery		386
	Sales Promotion		1,608
		-	-
	Total	-	1,994
Fundraising trading costs	Purchases	-	1,595
	Gross Wages	26,066	12,395
	Rent and Rates	12,267	4,461
	Heat, Light and Power	2,376	1,081
	Travelling	644	962
	Printing and Stationery	270	-
	Telephone and Computer charges	1,304	242
	Maintenance	2,780	11,288
	Software subscriptions	432	-
	Bank Charges	1,306	327
	Depreciation	1,670	1,670
	General Expenses	586	1,427
	Total	49,701	35,448
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Gross Wages	6,636	17,869
	Rent and Rates	14,409	14,190
	Donations made	14,304	18,239
		-	-
	Total	35,349	50,297
Governance costs	Gross Wages	4,014	6,753
	Professional Fees	200	200
	Total	4,214	6,953

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None
£ None	£ None

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
200	200
None	None

Note 7**Paid employees**

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	32,387	35,754
Employer's National Insurance costs	3,419	453
Pension costs	911	809
Total staff costs	36,717	37,016

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	3.5	1
Charitable Activities	1.00	1.50
Governance	0.50	0.50
Other		-
Total	4	3

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

NEST Pension Scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	911	808.95
The amount of any contributions outstanding at the year end	149.1	235.94
The amount of any contributions prepaid at the year end		

Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
THE RELIEF OF POVERTY	14,236	-
THE RELIEF OF SICKNESS	68	
	-	-
	-	-
Total	14,304	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£ Nil

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
FARESHARE	THE RELIEF OF POVERTY	7,348
COMMUNITY RESPONSE KITCHEN	THE RELIEF OF POVERTY	6,461
HARWICH FOOD BANK	THE RELIEF OF POVERTY	270
CLACTON FOOD BANK	THE RELIEF OF POVERTY	157
NHS	THE RELIEF OF SICKNESS	68
		-
Total grants to institutions		14,304

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-		5,010	-	5,010
Additions	-	-	-		-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-		-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	5,010	-	5,010

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL	SL	SL or RB
** Rate			10%	33%	

Balance brought forward	-	-		1,670	-	1,670
Depreciation charge for year	-	-		1,670	-	1,670
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-		-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	3,340	-	3,340

9.3 Net book value

Brought forward	-	-	-	3,340	-	3,340
Carried forward	-	-	-	1,670	-	1,670

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

Trade debtors

Amounts due from subsidiary and associated undertakings

Other debtors

Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

Loans and overdrafts

Trade creditors

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
2,605	2,600	-	-
-	-	-	-
553	1,314	-	-
-	-	-	-
3,158	3,914	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 13

Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

[illegible]

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
Fund names	£	£	£	£	£	£
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
Flying Trade Ltd	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Ltd	Donations Received from Flying Trade Ltd	28,309	14,990
Flying Trade Ltd	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Ltd	Goods & PPE purchased at cost price from Flying Trade Ltd for resale and use at WFA Charity shops	547	1,944
Flying Trade Group PLC	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Group Plc	WFA rented commercial units for charity shops from Flying Trade Group Plc at discounted market value rate	11,597	0



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

WORLD FOOD AND DRUGS

On accounts for the year
ended

28 February 2021

Charity no
(if any)

1148371

Set out on pages

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent
examiner's statement

My examination was carried out in accordance with 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 the 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 present 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 my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

16/02/21

Name:

Nick Penney

Relevant professional
qualification(s) or body
(if any):

Address:

Durrants - Calleva
Accountants and Tax Advisors
4 Comet House
Calleva Park
Aldermaston
Berkshire RG7 8JA

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.