

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

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 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.

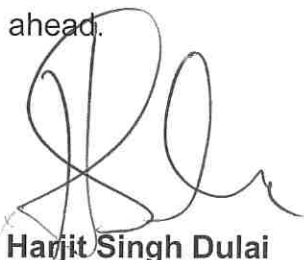
The floodwaters destroyed crops across over 300k acres of farmland – that's almost the size of Greater London – across India's Punjab state and Pakistan's Punjab province, leading to an expected 20–25% drop in basmati rice production this year. Together, India and Pakistan supply around 97% of the world's 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 faint, stylized circular logo or watermark.

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.
- 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 £ 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*

--

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