

**Trustees Report & Financial Statements**  
**For the year ended 29 February 2020**

**World Food Aid Limited**  
***(Company Limited by Guarantee)***

**Charity Number: 1148371**

**Company Number: 07940508**

1. Legal and Administrative

2. Chairman's Report

**World Food Aid Limited**

3. Report of the

**(Company Limited by Guarantee)**

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## **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 2020**

**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 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.

In the previous year we have teamed up with a local charity Colchester Rough Sleepers Group (Charity number 1180588) to have a collaborative approach to tackling homelessness and hunger within our local community. Following a structured review it was decided by the trustees that it wasn't financially viable for the charity to continue with this project. It is no longer operational.

Following a legacy payment in 2019 the board took the decision to bring on board a Charity Manager in June 2019. The main aim of the role is to develop a strong base for the charity to grow from over the coming years. This was followed by the appointment in August 2019 of a Retail and Volunteer Manager, to lead the charities growth into the charity retail sector.

This year new charity team has been involved in a number of local, national and international activities as detailed below.

1. In July 2019 Essex County Council ran a project with Active Chelmsford on the Melbourne Estate at the end of July 2019. They are providing activities ie Arts, Sports and a hot meal to children who normally qualify for a free school meal during term time, and run the risk of going hungry in the holidays. They had a fantastic team of volunteers, community chefs (from the Ethnic Minorities Network), artists and activity providers via Essex Cultural Diversity Project but we still need to find some contributors ingredients for the meals. The charity made a donation of food product to the value of £600.
2. In October 2019 Surya employee, Amar Khela, trekked Machu Picchu and visited a local school in a poverty-stricken area following the trek. Amar and his team of hikers set out on 9th October 2019 and supported the charity during their time in Peru. The charity made a monetary donation of £500 for Amar to purchase food locally to support local farmers and shopkeepers and donate the food directly to the school.

3. Monkwick Munch provide emergency hot meals for children and their families during the school holidays. Also, once a week they provide the families with a bag full of essential food, to help on the days they don't cook. For the October Half Term, the charity donated 2 kilos of basmati rice and a £500 grant for the purchase of fresh produce.
4. In November 2019 the charity became involved in a local Harwich event One World Week through Anne Cotty, a local resident. Local community and religious groups, campaigners, schools, universities, youth and environment groups aim to build links and celebrate living in a shared world. We offer inspiration and hope to encourage people to act to build a just, more equal, inclusive and peaceful world that safeguards environmental resources for future generations. Anne's event focuses on world hunger and she will be providing international meals to over 200 people. The charity donated £100 for the purchase of fresh produce and donated Surya Food products
5. In December 2019 the charity starting working with Chabad community food bank based in Salford Greater Manchester UK. It serves food, clothing & shelter to over 600 individuals on a weekly basis. Due to growing demand, they are working hard to meet the need as they are the sole provider of food items for the beneficiaries. They have had people referred to us by caseworkers from the Manchester City Council and the NHS. The charity has made an ongoing commitment to the food bank supplying food to the value of just under £1400
6. Also in December we started working closely with Fareshare and have donated a variety of food [products that they have then been able to distribute across the UK. The charity has donated food to the value of over £14,000 from December through to the end of February.

We have also developed our retail side during year with Harwich shop opening in December 2019 and a new shop in Clacton opening at the start of March 2020. Sadly both shops have been impacted by COVID-19 but we do see the development of this area once they are able to get fully operational again in the future.

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.

We have been fortunate to receive retail grants during this pandemic, which will greatly help the charity. However it will be difficult to recover the lost revenues during the imposed lockdown.


In Spring 2020 following the COVID-19 outbreak the Trustees launched the fundraiser, Stay in – Bake In. Participants were encouraged to bake a cake and then make a donation. All donations to this campaign will pay directly for food parcels which will be sent to NHS hospitals around the UK where they will be distributed to staff or, on a hospital's request, gifted to local foodbanks on behalf of NHS staff. To date the campaign has been very successful with over 1600 food parcels distributed both locally and nationally to local communities in need.

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.



**Harjit Singh Dulai**

**Chairman & Trustee**

5 August 2020

## **World Food Aid Limited**

**(Company Limited by Guarantee)**

**For the year ended 29th February 2020**

### **Trustees Report**

The Trustees present their report and accounts for the year ending 29th February 2020. 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.

In the previous year we have teamed up with a local charity Colchester Rough Sleepers Group (Charity number 1180588) to have a collaborative approach to tackling homelessness and hunger within our local community. Following a structured review it was decided by the trustees that it wasn't financially viable for the charity to continue with this project. It is no longer operational.

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

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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 £ 97,086 for the year (2019: - £ 65,524) and cost for the charity excluding depreciation for the year was £ 93,022 (2019 - £ 21,155). The trustees expect the charity activity to be affected by COVID in the upcoming year, however, the trustees endeavour to resume the activities in line with government guidance.

**World Food Aid Limited**

**(Company Limited by Guarantee)**

**For the year ended 29th February 2020**

**Trustees Report (continued)**

**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 05 August 2020 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	01/03/2019	To	Period end date	29/02/2020	

## 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
<b>Incoming resources (Note 3)</b>							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income	Donations/Legacies	S01	83,192	-	-	83,192	65,524
Activities for generating funds	Charity shops sales	S02	6,709	-	-	6,709	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources	Gain on Asset Disposal	S05	7,185	-	-	7,185	-
<b>Total incoming resources</b>		S06	97,086	-	-	97,086	65,524
<b>Resources expended (Notes 4-8)</b>							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	1,994	-	-	1,994	-
Fundraising trading costs		S08	35,448	-	-	35,448	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	50,297	-	-	50,297	24,645
Governance costs		S11	6,953	-	-	6,953	-
Other resources expended		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	94,692	-	-	94,692	24,645
<b>Net incoming/(outgoing) resources before transfers</b>		S14	2,394	-	-	2,394	40,879
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	2,394	-	-	2,394	40,879
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	2,394	-	-	2,394	40,879
<b>Total funds brought forward</b>		S20	64,882	-	-	64,882	24,003
<b>Total funds carried forward</b>		S21	67,276	-	-	67,276	64,882

## Section B Balance sheet

		Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	3,340	-	-	3,340	17,722
		B02		-	-	-	-
Investments	(Note 10)	B03		-	-	-	-
<b>Total fixed assets</b>		B04	3,340	-	-	3,340	17,722
<b>Current assets</b>							
Stock and work in progress		B05		-	-	-	-
Debtors	(Note 11)	B06		-	-	-	-
(Short term) investments		B07		-	-	-	-
Cash at bank and in hand		B08	67,850	-	-	67,850	72,067
<b>Total current assets</b>		B09	67,850	-	-	67,850	72,067
<b>Creditors: amounts falling due within one year</b>	(Note 12)	B10	3,914	-	-	3,914	-
<b>Net current assets/(liabilities)</b>		B11	63,936	-	-	63,936	72,067
<b>Total assets less current liabilities</b>		B12	67,276	-	-	67,276	89,789
<b>Creditors: amounts falling due after one year</b>	(Note 12)	B13		-	-	-	24,907
<b>Provisions for liabilities and charges</b>		B14		-	-	-	-
<b>Net assets</b>		B15	67,276	-	-	-	64,882
<b>Funds of the Charity</b>							
Unrestricted funds		B16	67,276			67,276	64,882
		B17				-	-
Restricted income funds (Note 13)		B18		-		-	
Endowment funds (Note 13)		B19			-	-	
<b>Total funds</b>		B20	67,276	-	-	67,276	64,882

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	5 August '20

## 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.

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## 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 £
<b>Voluntary income</b>	Donations	17,103	5,524
	Legacies	66,089	60,000
		-	-
		-	-
	<b>Total</b>	<b>83,192</b>	<b>65,524</b>
<b>Activities for generating funds</b>	Charity shops sales	6,709	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>6,709</b>	<b>-</b>
<b>Investment income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Incoming resources from charitable activities</b>		-	-
		-	-
		-	-
		-	-
		-	-
<b>Other incoming resources</b>	Gain on asset disposal	7,185	-
	<b>Total</b>	<b>7,185</b>	<b>-</b>



## 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	-
		-	-
	<b>Total</b>	<b>1,994</b>	<b>-</b>
Fundraising trading costs	Purchases	1,595	-
	Gross Wages	12,395	-
	Rent and Rates	4,461	-
	Heat, Light and Power	1,081	-
	Travelling	962	-
	Telephone and Computer charges	242	-
	Maintenance	11,288	-
	Bank Charges	327	-
	Depreciation	1,670	-
	General Expenses	1,427	-
	<b>Total</b>	<b>35,448</b>	<b>-</b>
Investment management costs		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Charitable activities	Gross Wages	17,869	-
	Rent and Rates	14,190	-
	Donations made	18,239	-
	Support Costs	-	24,645
		-	-
	<b>Total</b>	<b>50,297</b>	<b>24,645</b>
Governance costs	Gross Wages	6,753	-
	Professional Fees	200	-
		-	-
	<b>Total</b>	<b>6,953</b>	<b>-</b>

**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 £
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**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	None
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	35,754	-
Employer's National Insurance costs	453	-
Pension costs	809	-
<b>Total staff costs</b>	<b>37,016</b>	<b>-</b>

## 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	1	-
Charitable Activities	1.50	-
Governance	0.50	-
Other	-	-
<b>Total</b>	<b>3</b>	<b>-</b>

## 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	808.95	
The amount of any contributions outstanding at the year end	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	16,731	-
THE RELIEF OF SICKNESS	907.00	101
THE ADVANCEMENT OF EDUCATION		500.00
	-	-
	-	-
<b>Total</b>	<b>17,638</b>	<b>601</b>

**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	14,315
MANCHESTER FOOD BANK	THE RELIEF OF POVERTY	1,392
MONKWICK MUNCH	THE RELIEF OF POVERTY	500
CHURCHES TOGETHER	THE RELIEF OF POVERTY	145
ACTIVE CHELMSFORD	THE RELIEF OF POVERTY	379
RENNIE GROVE HOSPICE	THE RELIEF OF SICKNESS	501
ST HELENA HOSPICE	THE RELIEF OF SICKNESS	221
HELP FOR HEROS	THE RELIEF OF SICKNESS	105
RNLI	THE RELIEF OF SICKNESS	81
		-
<b>Total grants to institutions</b>		<b>17,638</b>

**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	-	-	34,907		-	34,907
Additions	-	-	-	5,010	-	5,010
Revaluations	-	-	-	-	-	-
Disposals	-	-	-34,907	-	-	-34,907
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	5,010	-	5,010

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL	SL	SL or RB
<b>** Rate</b>			10%	33%	

Balance brought forward	-	-	17,185	-	-	17,185
Depreciation charge for year	-	-		1,670	-	1,670
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-17,185	-	-	-17,185
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	1,670	-	1,670

**9.3 Net book value**

Brought forward	-	-	17,722	-	-	17,722
Carried forward	-	-	-	3,340	-	3,340

**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	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> 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**

	<b>10.2 Market value at year end £</b>	<b>10.3 Income from investments for the year £</b>
<b>Investment properties</b>	-	-
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	-	-
<b>Total</b>	-	-

**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.

<b>Investment held</b>	
<b>Market Value</b>	

**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	-	-	-	-
<b>Total</b>	-	-	-	-

**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	2,600	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	1,314	-	-	24,907
Accruals and deferred income	-	-	-	-
<b>Total</b>	3,914	-	-	24,907

**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

**Part 10: 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 names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

### 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	14,990	1,674
Flying Trade Ltd	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Ltd	Goods purchased at cost price of Flying Trade Ltd for donations and resale at WFA Charity shops	1,944	0



# 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 LTD

On accounts for the year  
ended

29 February 2020

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:

11/8/20

Name:

Nice Pinner

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

A CA.

Address:

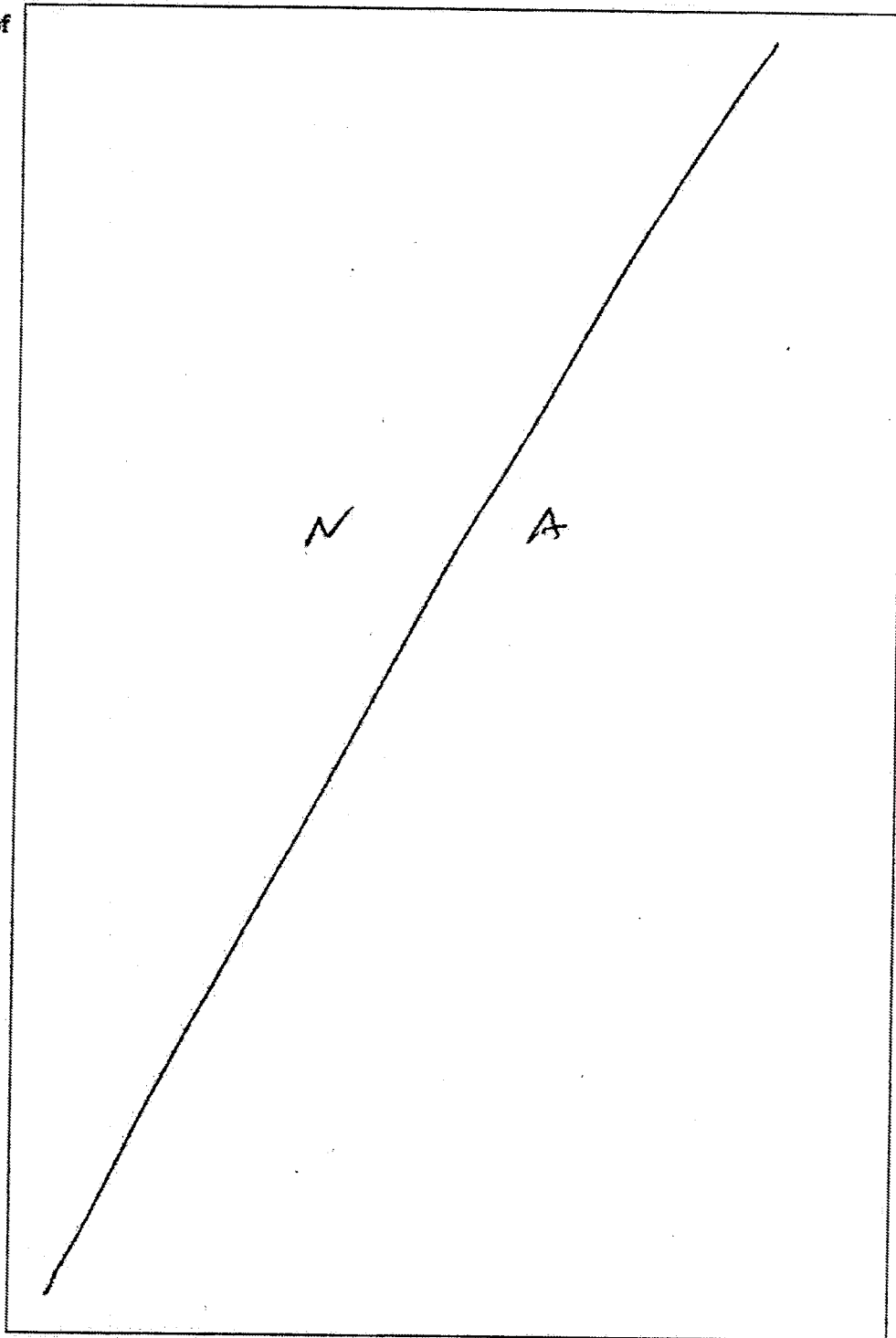
Durrants - Calleva
Accountants and Tax Advisors
4 Comet House
Calleva Park
Aldermaston
Berkshire RG7 8JA

**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.



The disclosure box contains a diagonal line from the bottom-left to the top-right. The letter 'N' is handwritten on the left side of the line, and the letter 'A' is handwritten on the right side of the line.