

ANGEL WELFARE EDUCATION TRUST
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2019

Riley Moss 2018 Limited
Chartered Accountants
Riley House
183-185 North Road
Preston
Lancashire
PR1 1YQ

ANGEL WELFARE EDUCATION TRUST

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FOR THE YEAR ENDED 31 OCTOBER 2019**

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ANGEL WELFARE EDUCATION TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 OCTOBER 2019**

Trustees	Mr Nasim Patel Mrs Yasmin Patel Mr. Hussan Mussa Mrs. Zubeda Mussa Mr Moinuddin Saiyed Mr Farook Essa
Principal address	29 The Drive Preston Lancashire PR2 8FF
Registered charity number	1106010
Independent examiner	Riley Moss 2018 Limited Chartered Accountants Riley House 183-185 North Road Preston Lancashire PR1 1YQ

ANGEL WELFARE EDUCATION TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2019

The trustees present their report with the financial statements of the charity for the year ended 31 October 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

Objectives and aims

Angel Welfare and Education Trust activities are based on long term projects across thousands of square miles reaching out to individuals, families & villages with effective programs such as School feeding, orphan support and education support. Angel Welfare and Education Trust is working with local organizations to provide awareness of health and social responsibility by organising & delivering medical outreach caravans into rural villages.

Significant activities

In 2019 AWET added projects to aid orphans and widows and general needy persons in Nairobi whilst maintaining activities in western Kenya. Expanding our aid and expertise to a wider geography shall helped us to capture more of the persons who require assistance and aid.

Many of our projects are continuous projects and require attention and reporting throughout the year. For example School feeding, Orphan support and educational training seminars. AWET is working with local organisations to provide awareness of health and social responsibility. The continuing projects require financial management, which means we release funds monthly or quarterly spreading the payment over the year.

Each activity or project undertaken by AWET has specific benefits for the individuals and the community in general. The financial benefit is always obvious but the mental and social benefits (also known as public benefit) are difficult to quantify and report.

Education seminars is a perfect way for us to identify local needs whilst providing awareness on health and social matters. Providing lavatories and clean water helps keep the children and adults healthy and away from diseases and illnesses. A healthier population provides the platform for children to attend schools and adults to go out to work. Maize is still the number one staple food item in Kenya and the number one crop grown by Kenyan farmers. Our farming projects which aid over 500 farmers to farm their family land provides much wanted food and is of paramount value in the uplift of self-esteem and self-respect.

Providing food, clothing and shelter are basics of human need and we shall carry on providing these necessities to the most vulnerable. We provide these in the form of food distribution, uniforms for schools and housing for widowed families with little or no family support. Other community projects are undertaken such as wedding ceremonies, school meals and business start-up as well as primary, secondary and tertiary scholarships. These AWET community projects are to provide a foundation for the youth to excel in their aspirations to professions and vocations, which normally would be beyond their reach, simply due to absolute poverty.

Public benefit

Angel Welfare and Education Trust core activities are still based around the long-term devastating effects of abstract poverty and economic instability of rural Africa. These devastating effects demand our charity to provide the very basic provisions of shelter, food and clean water.

Financial review

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure.

This provides sufficient funds to cover management and administration and support costs.

Future plans

In 2020, AWET is looking to further widen our target areas by including outer regions of Nairobi and Eastern Kenya. Increasing areas of famine are appearing in Kenya due to environmental disasters such as locust storms, indifferent rainfall and abnormal temperatures which all adding to the lack of crop harvest and challenging cattle farmers. However we shall assist as many as possible in many different ways to assist a better way of life in our chosen areas of work.

Structure, governance and management

Governing document

Angel Welfare and Education Trust is a registered UK Charity constituted on 23 September 2004 under charity number 1106010. It is an unincorporated charity. The governing document is a Trust Deed.

The trustees who served during the year and up to the date of this report are set out on page 1. The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

There are informal procedures in place for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses.

Trustees' responsibility statement

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 24 August 2020 and signed on its behalf by:

Mr Nasim Patel - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANGEL WELFARE EDUCATION TRUST

Independent examiner's report to the trustees of Angel Welfare Education Trust

I report to the charity trustees on my examination of the accounts of Angel Welfare Education Trust (the Trust) for the year ended 31 October 2019.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement
3. that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Farook Patel FCA
ICAEW
Riley Moss 2018 Limited
Chartered Accountants
Riley House
183-185 North Road
Preston
Lancashire
PR1 1YQ

24 August 2020

ANGEL WELFARE EDUCATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2019

		Unrestricted funds £	Restricted fund £	2019 Total funds £	2018 Total funds £
	Notes				
Income and endowments from					
Donations and legacies	2	132,014	486,978	618,992	704,293
Expenditure on					
Charitable activities	3				
Charitable		43,826	419,132	462,958	911,647
Support cost		4,664	-	4,664	1,500
Total		<u>48,490</u>	<u>419,132</u>	<u>467,622</u>	<u>913,147</u>
NET INCOME/(EXPENDITURE)		<u>83,524</u>	<u>67,846</u>	<u>151,370</u>	<u>(208,854)</u>
Reconciliation of funds					
Total funds brought forward		117,308	68,358	185,666	394,520
Total funds carried forward		<u><u>200,832</u></u>	<u><u>136,204</u></u>	<u><u>337,036</u></u>	<u><u>185,666</u></u>

The notes form part of these financial statements

ANGEL WELFARE EDUCATION TRUST

**STATEMENT OF FINANCIAL POSITION
31 OCTOBER 2019**

	Notes	Unrestricted funds £	Restricted fund £	2019 Total funds £	2018 Total funds £
Current assets					
Debtors	8	24,008	-	24,008	31,395
Cash at bank and in hand		<u>178,324</u>	<u>136,204</u>	<u>314,528</u>	<u>155,771</u>
		202,332	136,204	338,536	187,166
Creditors					
Amounts falling due within one year	9	(1,500)	-	(1,500)	(1,500)
Net current assets		<u>200,832</u>	<u>136,204</u>	<u>337,036</u>	<u>185,666</u>
Total assets less current liabilities		200,832	136,204	337,036	185,666
NET ASSETS		<u>200,832</u>	<u>136,204</u>	<u>337,036</u>	<u>185,666</u>
Funds	10				
Unrestricted funds				200,832	117,308
Restricted funds				<u>136,204</u>	<u>68,358</u>
Total funds				<u>337,036</u>	<u>185,666</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 August 2020 and were signed on its behalf by:

Mr Nasim Patel - Trustee

Mr. Hussan Mussa - Trustee

The notes form part of these financial statements

ANGEL WELFARE EDUCATION TRUST

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2019**

	Notes	2019 £	2018 £
Cash flows from operating activities			
Cash generated from operations	1	<u>158,757</u>	<u>(205,999)</u>
Net cash provided by/(used in) operating activities		<u>158,757</u>	<u>(205,999)</u>
Change in cash and cash equivalents in the reporting period		158,757	(205,999)
Cash and cash equivalents at the beginning of the reporting period		<u>155,771</u>	<u>361,770</u>
Cash and cash equivalents at the end of the reporting period		<u><u>314,528</u></u>	<u><u>155,771</u></u>

The notes form part of these financial statements

ANGEL WELFARE EDUCATION TRUST

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2019

1. Reconciliation of net income/(expenditure) to net cash flow from operating activities	2019 £	2018 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	151,370	(208,854)
Adjustments for:		
Decrease in debtors	7,387	2,855
Net cash provided by/(used in) operations	<u>158,757</u>	<u>(205,999)</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2019**

1. Accounting policies**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Analysis of charitable activities

All restricted funds include Zakat, Lillah and Sadqa. These are all related to removing human suffering, provide shelter, clothing and food, clean water, education facilities and establish work for people to look after themselves.

2. Donations and legacies

	2019	2018
	£	£
Donations	594,984	672,898
Gift aid	24,008	31,395
	<u>618,992</u>	<u>704,293</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2019

3. Charitable activities costs

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable	462,958	-	462,958
Support cost	-	4,664	4,664
	<u>462,958</u>	<u>4,664</u>	<u>467,622</u>

4. Support costs

	Finance £	Governance costs £	Totals £
Support cost	<u>2,504</u>	<u>2,160</u>	<u>4,664</u>

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 October 2019 nor for the year ended 31 October 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2019 nor for the year ended 31 October 2018.

6. Staff costs

There were no staff costs for the year ended 31 October 2019 nor for the year ended 31 October 2018.

No employees received emoluments in excess of £60,000.

7. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	188,309	515,984	704,293
Expenditure on			
Charitable activities			
Charitable	205,887	705,760	911,647
Support cost	1,500	-	1,500
Total	<u>207,387</u>	<u>705,760</u>	<u>913,147</u>
NET INCOME/(EXPENDITURE)	<u>(19,078)</u>	<u>(189,776)</u>	<u>(208,854)</u>
Reconciliation of funds			
Total funds brought forward	136,386	258,134	394,520

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2019

7. Comparatives for the statement of financial activities - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Total funds carried forward	<u>117,308</u>	<u>68,358</u>	<u>185,666</u>

8. Debtors: amounts falling due within one year

	2019 £	2018 £
Prepayments and accrued income	<u>24,008</u>	<u>31,395</u>

9. Creditors: amounts falling due within one year

	2019 £	2018 £
Other creditors	<u>1,500</u>	<u>1,500</u>

10. Movement in funds

	At 1.11.18 £	Net movement in funds £	At 31.10.19 £
Unrestricted funds			
Un restricted fund	117,308	83,524	200,832
Restricted funds			
Restricted Funds	68,358	67,846	136,204
TOTAL FUNDS	<u>185,666</u>	<u>151,370</u>	<u>337,036</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Un restricted fund	132,014	(48,490)	83,524
Restricted funds			
Restricted Funds	486,978	(419,132)	67,846
TOTAL FUNDS	<u>618,992</u>	<u>(467,622)</u>	<u>151,370</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2019

10. Movement in funds - continued**Comparatives for movement in funds**

	At 1.11.17 £	Net movement in funds £	At 31.10.18 £
Unrestricted funds			
Un restricted fund	136,386	(19,078)	117,308
Restricted funds			
Restricted Funds	258,134	(189,776)	68,358
TOTAL FUNDS	<u>394,520</u>	<u>(208,854)</u>	<u>185,666</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Un restricted fund	188,309	(207,387)	(19,078)
Restricted funds			
Restricted Funds	515,984	(705,760)	(189,776)
TOTAL FUNDS	<u>704,293</u>	<u>(913,147)</u>	<u>(208,854)</u>

All restricted funds include Zakat, Lillah and Sadqa. These are all related to removing human suffering, provide shelter, clothing and food, clean water, education facilities and establish work for people to look after themselves.

11. Related party disclosures

There were no related party transactions for the year ended 31 October 2019.

ANGEL WELFARE EDUCATION TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2019**

	2019 £	2018 £
Income and endowments		
Donations and legacies		
Donations	594,984	672,898
Gift aid	24,008	31,395
	<u>618,992</u>	<u>704,293</u>
Total incoming resources	618,992	704,293
Expenditure		
Charitable activities		
Charitable activities overseas	462,958	911,647
Support costs		
Finance		
Bank charges	2,504	-
Governance costs		
Accountancy and legal fees	2,160	1,500
Total resources expended	<u>467,622</u>	<u>913,147</u>
Net income/(expenditure)	<u>151,370</u>	<u>(208,854)</u>

This page does not form part of the statutory financial statements