

Registered Charity Number: 1165390  
Company Registration Number: 09641227

# **One Life Global Welfare**

## **Annual Report & Financial Statements**

**30<sup>th</sup> June 2020**

# One Life Global Welfare

## Annual Report & Financial Statements

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## **The Report of the Trustees for the year ended 30 June 2020**

### **Introduction**

One Life Global Welfare (OLGW) is a humanitarian organisation responding to human sufferings in emergency and disaster situations all over the world regardless of race, gender, ethnicity, class and religion.

### **Governing Document**

One Life Global Welfare under its constitution is a UK registered charity (1165390) with the Charity Commission. It is a charity limited by guarantee organisation whose foundation was registered with the Charity Commission on 2<sup>nd</sup> of February 2016.

### **Message from the Trustees**

The Board of Trustees are satisfied with the performance of One Life Global Welfare during the year and the position at 30<sup>th</sup> June 2020.

There are three trustees.

- Khaleel Ahmed Baloch – Chairman – Appointed 2<sup>nd</sup> March 2020
- Sobia Yakub – Appointed 13<sup>th</sup> March 2020
- Farah Jahan Nasir – Appointed 2<sup>nd</sup> April 2020

As new trustees of OLGW, we feel honoured and privileged to contribute (and have responsibility) to One Life Global Welfare. The previous board of trustees have excelled in ensuring all activities of the charity were completed to their best of their ability, and it is understandable due to their accentuating circumstances, that they are not now able to continue to dedicate the time required to aid the expansion of OLGW.

We shall ensure that all work in helping those who are underprivileged and impoverished, both domestically and globally.

Former Trustees:

- Quammer Ahmad- Chairman – Resigned 1<sup>st</sup> April 2020
- Waqar Ahmad – Trustee – Resigned 13<sup>th</sup> March 2020
- Saniah Mukhtar Hussain – Trustee – Resigned 2<sup>nd</sup> March 2020

### **Public benefit**

The section of this report which refers to the charity's objectives and activities sets out the aims and objectives of the charity. With respect to this and in accordance with guidance provided by the Charity Commission (general guidance on public benefit), the trustees have concluded the following:

- The work carried out by the charity is directly and indirectly beneficial to the charitable sector and more specifically to those individuals in need
- The benefits are for the public and not unreasonably restricted in any way
- There is no detriment to any country, society, community or individual arising out of the Charity's activities

## Objectives, Aims and Activities of the Charity

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The principal objectives set out by the charity and contained within our trust deeds, are summarised as follows:

The prevention or relief of poverty in any part of the world by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

The advancement of the Islamic religion for the benefit of the public.

Our objectives are set to reflect the aims and purpose of the charity. They are reviewed and assessed by the Trustees to ensure they continue to reflect our aims. The Charity Commission's guidance notes have been consulted in formulating these objectives.

## Achievements during the year

### International Aid Programmes

Since the establishment of One Life Global Welfare, we have been continually busy. Our charitable projects have continued to focus on Nigeria, Pakistan, Palestine, Somalia and Yemen.

During this particular accounting year, we have had a special focus on helping poor communities in Cambodia, Mali. Constructing schools and mosques for poor communities.

Through the generous support of our donors, One Life Global Welfare was able to ship charitable aid (consisting of food, medical and clothing) to Somalia and Yemen.

Countless families living in severe poverty, and in conflict zones, across the World, have significantly benefitted with the delivery of clean water, food, medical and clothing aid.



## Medical Aid

We were able to support disabled people with wheelchairs and other disability equipment in Mogadishu, Somalia thanks to a container sent by Wheels to Heal charity based in Scotland.



Our programme to provide milk powders for children, who are severely malnourished, has progressed immensely during the year. The health of many children have improved immeasurably. This programme started in Aslam clinic, Hajjah, Yemen, where the international media highlighted many cases of acute malnourishment.

Medical camps were held in Jammu Kashmir (India), Peshawar (Pakistan) and Goi (Pakistan) providing medicines for thousands of people.

### Food Packs (exported)

Food packs consisting of mainly staple items (including flour, rice, sugar, kidney beans and chick peas) were shipped in containers, and distributed to poor internally displaced families in Somalia and Yemen.

### Food Packs (locally sourced)

Food packs were bought within the countries in which we operate, and were provided in many areas affected by drought, conflict and general poverty.

In Yemen, we successfully managed to access and provide free food packs to thousands of families in Al Amran, Al Hudaydah, Sana'a and Tahamah.

Bread has been provided for poor families in Sana'a and Hajjah, on a weekly basis.

Our flour project has continued each month in Palestine and Yemen, and is focused on families with disabled and elderly members.

In Gaza, impoverished families were provided with food packs in different camp areas in the north and south. We focused on providing staple foods for each family, as they are important base ingredients for sustenance meals and last longer in a larder.

Food packs were provided for disabled and blind families in Ilorin, Kwara state Nigeria, where we primarily operate.

In the Sindh region of Pakistan, food packs were distributed to families affected by floods and drought in recent years and who have struggled to this day.

In Myanmar, we were able to access and provide food packs in the areas of Sittwe, Rathedaung and Bathedaung. This important charitable activity delivered much needed staple foods for poverty stricken families, especially those who are fleeing brutal fighting between authorities and rebel groups. We also extended help for impoverished families in Cambodia, Central African Republic (CAR), Sri Lanka, Togo, and Uganda.



### Hot Meals

Hot meals consisting of meat and vegetables have been provided for thousands of people throughout the year. We have provided these meals in Uganda, Nigeria, Gaza, Somalia, Pakistan, Yemen, Burma and Bangladesh focusing on people with special needs, widows, children and the elderly.

### Water is Life Project

Millions of people suffer each day with access to no water, or having to manage with unclean water for Millions of people needlessly suffer everyday across the World having no water, or managing dirty water to drink and use.

Water projects continued in Pakistan and Myanmar through drilling bore holes and installing water pumps.

In Nigeria, we drilled for water providing impoverished villages with wells, so they had access to clean water, and we observed that by providing people with well's gave them access to clean water not only for drinking, but also ensured some degree of safety for young children and women, who no longer had to search or travel through dangerous areas to find water.

During this year we also provided wells for thousands of poor families in Nigeria, Somalia, Pakistan, Sri Lanka, and Myanmar.

One Life Global Welfare are providing water tanks in Gaza, Somalia and Yemen. Even though several attempts have been made to dig for wells in areas in which we operate in Somalia and Yemen, none of them have been successful. Because of this situation, we are fortunate to be able to provide water aid through large water tankers.



### Disability Support project

Our disabled persons support project, assisted poverty-stricken families. Life is hard enough in such areas, but having to also manage caring for young disabled children is even more challenging. OLGW was able to support their needs in the form of grants and in-kind medical aids.



## Education project

In the period ending June 2020, one school has been successfully built in Nigeria for poor children.

A building for teaching was also constructed to help an established school in Cambodia.

Ar Rahman school in Uganda is a school which we have been helping support during the past 2 years and whose control was given to the authorities in Mbale, Uganda and who work together with the local community to further its success.

Additional help was given to a madrasa in Segoul, Mali for 100 children. We helped provide meals and teacher wages.

Mosques were constructed for poor communities in Mali, Pakistan and Nigeria. Communities now have a central point for meetings and other events as well a place to worship.



## Sustenance Projects

During this period, efforts have been made to aid impoverished adults, especially widows and sole earners to earn a living. This has been made possible by delivering projects such as sewing training and providing them with the tools necessary to provide for themselves and their impoverished families.

Such projects were successfully implemented in Bangladesh, Uganda and Nigeria

In Nigeria, we were able to provide sewing machines, pepper grinders and consumable items to widows and sole earners in order for them to earn a living for themselves and their impoverished families.



## Shelter/ Homes Project

Through our homes project, homes are being built for poor families in Sittwe, Myanmar. These homes are simple, yet functional structures, with two/three rooms.

## Qurbani (Ritual sacrifice following Eid al-Adha)

Countless people can only dream for meat and at this time of year and we try to provide thousands of people with quality meat.

A busy period, our Qurbani project in 2019 provided thousands of impoverished people with fresh meat in the countries that we operate. Every donor who funded an animal for sacrifice in this project was provided with pictures as standard practice.



## UK Projects

Once a week, hot meals are provided for the homeless and impoverished people in Manchester. Our team works closely with a local cash and carry who generously donate all the ingredients and disposables. The meals are then cooked either by individual volunteers or by local businesses (free of charge). The team of volunteers then congregate at the designated location where we serve the meals. A typical menu may include rice (boiled or pilau), meat curry (lamb or chicken) with vegetables or lentils, hot tea, cold drinks, biscuits and more than often, some form of dessert. On average approximately 50 individuals benefit from this service each week. Everyone is invited to return for refills and eat to their content.



## Deployments & Due Diligence

During this period, One Life Global trustees and Operations manager travelled to countries where we are operating to check on the progress of work and for due diligence purposes.

In order to successfully complete a proposed project, One Life Global Welfare, through due diligence, carefully selects non-political partners from the voluntary sector.

One Life Global Welfare visited the countries of Cambodia, Uganda and Pakistan to check upon completed projects and to assess how we can help via other projects.

In future, opportunities may be provided for volunteers to join us on selected journeys. Due to the nature of our work, and the environments we visit, any prospective volunteer wishing to travel will be expected to undergo thorough vetting procedure including interviews, the meeting of strict requirements and adherence to a Code of Conduct.

Operating a robust monitoring policy, OLGW, through due diligence carefully selects non-political partners from the voluntary sector in order to successfully complete a proposed project where required

Due to the nature of our work and the environments we visit any prospective volunteer wishing to travel are expected to undergo thorough interviews, meet strict requirements and adhere to a well thought out code of conduct.

OLGW's robust, and transparent, monitoring policy, including stringent safeguards allows:

- recipients to understand OLGW's monitoring policy and allows them to successfully comply with it
- the quality of activities and services delivered to an agreed acceptable level of service
- allows for sufficient financial controls in place, including the accounting of all expenditure
- allows for all monies, funds and assets to be accounted for

Because of OLGW's robust monitoring policy, due diligence and safeguarding, several potential significant problems were identified and resolved. All potential problems were received by OLGW, and rapidly dealt with in accordance with OLGW's monitoring policies and procedures and allowed them to be resolved in an expedient manner, resulting in a negligible negative impact on our activities and activities.

Experience over the years of successful OLGW projects have allowed any practical pitfalls, to be learnt from, and where required integrated by OLGW to improve future performance and quality of service of projects.



### **Principal funding sources**

Our main funding sources are donations from general members of the public for our projects. We also collect religious dues from the Muslim community such as Zakat and Sadaqah.

Our main month for donations is the Islamic holy month of Ramadan, and is generally our busiest period of the year. Ramadan 2020 was extremely challenging because of the restrictions due to COVID-19, this hampered our direct fund raising efforts.

All funds raised are utilised on identified projects, or pending appeals.

### **Future Plans**

One Life Global Welfare's future plans include:

- Continuing to deliver critical charitable aid in the countries we operate; building on our hard won reputation as the charity of choice.
- Helping more poor communities in the developing world who suffer from a chronic lack of clean water.
- Supporting those vulnerable and impoverished people who are under privileged, lack skills and education with education projects.
- Providing critical aid to disabled and blind people who live in poverty.
- Providing effective and long term support, by establishing projects to help widows and sole earners provide sustenance for themselves and their families.
- Develop a strategy to enable swift first response to unexpected disasters worldwide.

## **Name, registered office and constitution of the charity**

The full name of the charity is One Life Global Welfare.

Charity Number	1165390
Company Number	09641227
Registration Date	2 <sup>nd</sup> February 2016
Principle and Registered Address	One Life Global Welfare Manchester Paper (converter) Ltd Victoria Works William Road Gorton Manchester M18 7AY  Email: <a href="mailto:info:onelifeglobalwelfare.org.uk">info:onelifeglobalwelfare.org.uk</a>
Board of Trustees	Khaleel Ahmed Baloch Sobia Yakub Farah Jahan Nasir
Accountants	Virtus Financial Services Chartered Certified Accountants
Bankers	The Co-Operative Bank Plc

## **Structure, Governance and Management**

Appointed trustees are responsible for general management and control of the charity and to ensure that it operates within the guidelines dictated by the Charity Commission and its own governing documents.

The trustees meet regularly to discuss and review the charity's operations. At these meetings they also make decisions relating to the running of the charity and its activities, mainly the delivery of humanitarian aid projects in different parts of the world, as well as within the UK.

## **Risk Management**

Due to disasters and war, the trustees have assessed the risks that the charity may face in countries which are high risk. Currently, the trustees are satisfied that the necessary systems and procedures are in place to manage the risks that the charity may face.

Although we have always been vigilant in making sure procedures and monitoring systems are in place to ensure the charity mitigates risks, we believe it is current best practise, and for the foreseeable future, to focus on less countries, and enhance the quality of our work wherever we now operate and lessen any potential transmission risk.

## **Bank De-Risking**

The banking system is a key component of charities be able to deliver on it humanitarian commitments. If OLGW is not able to receive or transfer money securely, legally and reliably through trusted financial institutions, it simply cannot fulfil its purpose. The obstacles and delays we face when moving funds to provide timely assistance to those in need have a direct impact on people's lives. As a small charity we understand the needs of the financial institutions to conduct due diligence on the sector however this must be balanced with an understanding that charities of all sizes have a role to play in the international humanitarian sector and we are grateful to for the relationship we have with The Co-Operative Bank, and their diligent staff for being highly professional and providing to be an ethical bank.

## **Covid 19 Pandemic**

Due to the current Covid-19 global pandemic, and its devastating impact, we have now significantly reduced the number of countries in which we operate.

OLGW recognises the unprecedented events as a result of the global pandemic to this extent we believe that we are ready to meet this humanitarian challenge head-on because of several factors.

Firstly in terms of income OLGW is blessed that we have a core donor base of grass root supporters that give endlessly to our campaigns, our donors are primarily made up of the local community and as a result, we believe we are uniquely placed to react to this global event.

The largest impact we have witnessed is the loss of our income stream from mosque collections during the holy month of Ramadan 2020. Whilst we acknowledge that up to 30% of our funding comes in the month of Ramadan we are not expecting our fundraising efforts to be hampered.

Our container projects have been negatively impacted due to lock downs, and consequent restrictions on movement

Furthermore, our expenditure costs are tightly controlled we don't use large expensive campaigns to promote our work; instead, we focus on showing our impact via freely available Social media platforms and soon our brand new website <https://onelifeglobalwelfare.org.uk>.

Finally whilst our reserves have reduced over the past few years, this is because we are delivering more than ever, utilising our volunteer base we believe we have sufficient funds to meet core operating costs, our beneficiaries needs including those based here in the UK that are suffering due to this global pandemic. We have already started to distribute food items to the poor and vulnerable within our surrounding areas, and in compliance with the Government advice on social distancing.

## **Free Reserves**

The Charity as at 30<sup>th</sup> June 2020 had free reserves of £16,522 (2019: £27,768). This has been decision to utilise our reserves to deliver more than ever, utilising our volunteer base we believe we have sufficient funds to meet core operating costs, our beneficiaries needs including those based here in the UK that are suffering due to this global pandemic. We have already started to distribute food items to the poor and vulnerable within our surrounding areas, and in compliance with the Government advice on social distancing.

The charity's focus is on cash flow for financial sustainability. The charity's activities are managed in accordance with cash-flow available.

## **Going Concern**

The Board consider that One Life Global Welfare is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations. The trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

## **Recruitment and appointment of new trustees**

The board of trustees have overall responsibility to recruit new trustees and volunteers.

In selecting volunteers, we take on-board experience, and skill-sets, that will contribute towards success in the particular area, the person is being selected for. Formal interviews are performed.

OLGW has a strict policy with regards to aid trips, and hence only a select few individuals are allowed to travel to participate in projects abroad.

Many volunteers participate in raising funds, and contribute with the loading of aid onto containers, which are destined for countries in dire need of it.

## **Relationships between the charity and related parties**

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

## **Financial Review**

### *Policies on reserves*

The trustees have reviewed the reserves of the charity. It is the intention of the charity to utilise the funds as it receives within a year of receiving them.

### *Availability and adequacy of assets of each of the funds*

The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

### *Transactions and Financial position*

The financial statements are set out on pages 17 to 26

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Statement of Recommended Practice and Section 1A of FRS102 the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show incoming resources for the year of a net outflow of (£11,216), (£28,207) (2019), the majority of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

## **Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the Statement of Recommended Practice and Section 1A of FRS102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to:-

To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

- select suitable accounting policies and then apply them consistently;
- make judgements and 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.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the

charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. 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. The Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

### **Audit Exemption**

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question 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 the accounting records and for the preparation of accounts.

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

This report was approved by the board of trustees on 22<sup>nd</sup> February 2021

*K Ahmed Baloch*

**Khaleel Ahmed Baloch**

**Chairman**

**Report of the Independent Examiner to the trustees  
On the accounts of the Charity for the year ended 30 June 2020**

We report on the financial statements of the charity on pages 17 to 26

**Respective responsibilities of directors and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set in the next statement.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect of the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The Examiner's relevant professional qualification is: Chartered Certified Accountant

Virtus Financial Services  
Chartered Certified Accountants  
Birmingham

The date upon which this report was completed is :-  
23<sup>rd</sup> February 2021

**One Life Global Welfare  
Statement of Financial Activities  
for the year ended 30 June 2020**

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2020 £	2020 £	2020 £	2019 £
<b><i>Income and Endowments:</i></b>					
Donations	4	204,689	124,117	328,807	721,265
<b>Total Income</b>		<b>204,689</b>	<b>124,117</b>	<b>328,807</b>	<b>721,265</b>
<b><i>Expenditure</i></b>					
<i>Raising Funds</i>		1,783	-	1,783	2,515
Charitable activities	5	214,123	124,117	338,240	746,957
<b>Total Expenditure</b>		<b>215,906</b>	<b>124,117</b>	<b>340,023</b>	<b>749,472</b>
<b>Net Income/(Expenditure)</b>		<b>(11,216)</b>	<b>-</b>	<b>(11,216)</b>	<b>(28,207)</b>
Transfers of funds		-	-	-	-
<b>Net Movement in Funds</b>		<b>(11,216)</b>	<b>-</b>	<b>(11,216)</b>	<b>(28,207)</b>
<b>Reconciliation of Funds</b>					
<i>Total funds brought forward</i>		27,768	358	28,126	56,333
<b>Total Funds carried forward</b>	8	<b>16,552</b>	<b>358</b>	<b>16,910</b>	<b>28,126</b>

All activities derive from continuing operations

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 26 form an integral part of these accounts.

**Charity Balance Sheet**  
**One Life Global Welfare**  
**Balance Sheet as at 30 June 2020**

	Notes	2020 £	2019 £
<b><i>The assets and liabilities of the charity :</i></b>			
<b>Fixed assets</b>			
Tangible assets		-	-
<b>Total fixed assets</b>		-	-
<b>Current assets</b>			
Debtors			2
Cash at bank and in hand		19,162	29,457
<b>Total current assets</b>		19,162	29,457
<b>Liabilities:-</b>			
Creditors falling due within one year	9	(2,252)	(1,333)
<b>Net current assets</b>		16,910	28,126
<b>Total assets less current liabilities</b>		16,910	28,126
<b>Net assets including pension asset / liability</b>		<b>16,910</b>	<b>28,126</b>
<b><i>The funds of the charity :</i></b>			
Unrestricted income funds		16,552	27,768
Restricted income funds		358	358
<b>Total charity funds</b>	8	<b>16,910</b>	<b>28,126</b>

*K Ahmed Baloch*

**Khaleel Ahmed Baloch**  
**Chairman**

Approved by the board of trustees on 22<sup>nd</sup> February 2021

The notes on pages 19 to 26 form an integral part of these accounts.

## **Notes to the accounts**

### **1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a) Basis of preparation of the accounts**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

OLGW meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

#### **b) Preparation of the accounts on a going concern basis**

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

There were no key judgements made by the trustees which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

#### **c) Income**

Income is recognised where the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

#### **d) Expenditure and irrevocable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs costs of fundraising costs.
- Support costs of activities for charitable purposes comprising any costs including salary costs of any staff that are involved with supporting the charitable activities.
- Governance costs shall include all expenditure directly incurred in the management of the charity's assets and compliance with charitable and statutory requirements.

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

## **Notes to the accounts (continued)**

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows: On the basis of salary costs and estimated time spent on different activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **e) Tangible fixed assets**

Individuals fixed assets costing £1,000 or more are capitalised at costs and depreciated over their estimated useful economic life on a straight-line basis. The charity has not acquired any assets over the capitalisation cost of £1,000 in the current year or prior year.

Computer and Office equipment	25%
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### **f) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **g) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments in short term deposit accounts.

### **h) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade Discounts due.

### **i) Taxation**

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

### **j) Funds Accounting**

Funds held by the charity are:

- Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. The Charity at present holds no restricted funds.
- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustee

## Notes to the accounts (continued)

### 2. Surplus for the financial year

	2020	2019
	£	£
This is stated after crediting:		
Donations	328,807	721,265

### 3. Expenses paid to trustees

	2020	2019
	£	£
Travel and Accommodation	-	-
Telephone (Charity Business related)	-	-
<b>Total</b>	<b>Nil</b>	<b>Nil</b>

### 4. Income

	Humanitarian Relief	2020 Total	2019 Total
	£	£	£
<b>Income</b>			
Donations	296,407	296,407	687,265
Donated Goods	32,400	32,400	34,000
<b>Total Income</b>	<b>328,807</b>	<b>328,807</b>	<b>721,265</b>

Donated Goods: Food/Medical Aid/Clothing/Blankets

**Notes to the accounts (continued)**

**Expenditure**

<i>Raising funds</i>	1,783	1,783	2,515
<i>Charitable activities</i>	335,071	335,071	741,180
<i>Support Cost &amp; Compliance</i>	3,169	3,169	5,777
<b>Total Expenditure</b>	<b>340,023</b>	<b>340,023</b>	<b>749,472</b>
<b>Net Income by activity</b>	<b>(11,216)</b>	<b>(11,216)</b>	<b>(28,207)</b>

**5. Analysis of charitable expenditure by activity**

	<b>Humanitarian Relief</b>	<b>Total 2020</b>	<b>Total 2019</b>
<b>Nature of charitable expenditure</b>	<b>£</b>	<b>£</b>	<b>£</b>
Activities undertaken directly			
Bangladesh	4,502		28,764
Benin	-		1,250
Cambodia	13,769		32,075
Central African Republic	-		884
India	9,900		-
Mali	18,008		51,357
Myanmar	24,045		51,849
Niger	-		1,300
Nigeria	39,670		88,509
Pakistan	31,281		36,961
Palestine	26,868		35,560
Senegal	-		1,360

Sierra Leone	-	-
Somalia	47,109	102,048
Sri Lanka	3,540	9,298
Suriname	-	3,602
Togo	-	15,029
Uganda	41,522	116,557
UK	2,400	3,948
Yemen	61,057	149,532
	323,671	729,883
Support costs of charitable activities (see Note 6)	14,569	17,074
<b>Total charitable expenditure analysed by activity</b>	<b>323,671</b>	<b>746,957</b>

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

#### 6. Analysis of Total Support Costs by Activity

	General Support	Total 2020	Total 2019
<b>Nature of support costs</b>	<b>£</b>	<b>£</b>	<b>£</b>
Activities undertaken directly	11,400	11,400	11,297
Support Costs & Compliance	3,169	3,169	5,777
<b>Total support costs analysed by activity</b>	<b>14,569</b>	<b>14,569</b>	<b>17,074</b>

## 7. Staff Costs and Emoluments

	2020	2019
	£	£
Gross Salaries	11,400	11,400
Employers National Insurance	-	-
<b>Total</b>	<b>11,400</b>	<b>11,400</b>

Number of full time equivalent employees	2020	2019
Operational Support & Admin	1	1

Volunteers have donated an unquantifiable amount of time to One Life Global Welfare of which is impossible to reflect.

There were no fees or other remuneration to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

**Notes to the accounts (continued)**

**8. Analysis of assets and liabilities representing funds**

<b>At 30 June 2020</b>	<b>Unrestricted funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	18,804	358	19,162
Current Liabilities	(2,252)	-	(2,252)
	<u>16,552</u>	<u>358</u>	<u>16,910</u>

<b>At 30 June 2019</b>	<b>Unrestricted funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	29,102	358	29,460
Current Liabilities	(1,333)	-	(1,333)
	<u>27,768</u>	<u>358</u>	<u>28,126</u>

The individual funds included above are :-

	Funds at 2019	Movements in Funds as below	Transfers Between Funds	Funds at 2020
	£	£	£	£
Humanitarian Relief	28,126	(11,216)	-	16,910
	<b>28,128</b>	<b>(11,216)</b>	<b>-</b>	<b>16,910</b>

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses	Movement In funds
£	£	£	£
328,807	340,023	-	(11,216)
<b>328,807</b>	<b>340,023</b>	<b>-</b>	<b>(11,216)</b>

9. Creditors: amounts falling due within one year	2020 £	2019 £
Trade creditors	1,250	1,250
Taxes & Social Security	74	83
Salaries	928	-
<b>Total</b>	<b>2,252</b>	<b>1,333</b>

**10. Endowment Funds** The charity had no endowment funds in the year ended 2020 or in the year ended 2019