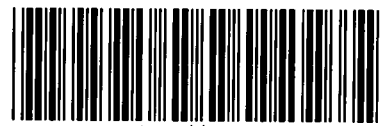


Trustees Report & Financial Statements
For the year ended 28 February 2022

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COMPANIES HOUSE

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

World Food Aid Limited
(Company Limited by Guarantee)

Charity Number: 1148371

Company Number: 07940508

Contents

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

Legal and Administrative Information of the Company

Trustees: Mr Harry Dulai
 Mr Adosh Chatrath

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

Bankers: NATWEST

Charity Number: 1148371

Company Number: 07940508

World Food Aid Limited
(Company Limited by Guarantee)

For the year ended 28th February 2022

Chairman Statement

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

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

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

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

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

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

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

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

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'Harjit Singh Dulai', with a stylized flourish at the end.

Harjit Singh Dulai

Chairman & Trustee

23 September 2022

World Food Aid Limited

(Company Limited by Guarantee)

For the year ended 28th February 2022

Trustees Report

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

Structure, Governance and Management

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

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

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

What we do

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

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

Risk Management

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

Reserves Policy

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

Financial Review

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

Statement of Trustees Responsibilities

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

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

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

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

Basis of preparation

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

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



Harjit Singh Dulai – Chair of Board of Trustees



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

Section A Statement of financial activities

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

Section B Balance sheet

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

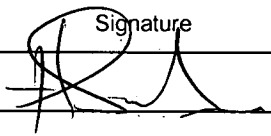
For the year ended 28th February 2022 the company was entitled to the exemption to audit under Section 477 of the Companies Act 2006.

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

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

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

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

Signature	Print Name	Date of approval
	Harjit Singh Dulai	23.09.2022

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

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

✓

 Accounting Standards;
- or

--

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

1.2 Change in basis of accounting

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

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

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

INCOMING RESOURCES**Recognition of incoming resources**

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

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

Grants and donations

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

EXPENDITURE AND LIABILITIES**Liability recognition**

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

Governance costs

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

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

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

Note 3 Analysis of incoming resources

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

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

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

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

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

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

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

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

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

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

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

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

6.2 Fees for examination or audit of the accounts

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

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

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

This year £	Last year £
200	200
None	None

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

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

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

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

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

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

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

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

8.1 Total value of grants

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

8.1 Grantmaking costs

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

Support costs of grantmaking

£ Nil

8.3 Grants made to institutions

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

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

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

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

9.2 Accumulated depreciation and impairment provisions

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

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

9.3 Net book value

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

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

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Note 10 Investment assets

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

10.1 Fixed assets investments

Carrying (market) value at beginning of year

Add: additions to investments at cost

Less: disposals at carrying value

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

Carrying (market) value at end of year

£

-
-
-
-
-

Please provide below:

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

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

Analysis of investments**Investment properties**

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

Investments in subsidiary or connected undertakings and companies

Securities not listed on a recognised Stock Exchange

Cash held as part of the investment portfolio

Other investments

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

Total

10.4 Material investment holdings

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

Investment held

Market Value

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

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

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

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

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

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

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

13.1 Funds held

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

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

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

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

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

13.3 Transfers between funds

Please give details of any transfers between funds.

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

Note 14 Transactions with related parties

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

14.1 Remuneration and benefits

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

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

14.2 Loans

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

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

14.3 Other transaction(s) with trustees or related parties

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

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



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
World Food Aid Limited

On accounts for the year
ended

28 February 2022

Charity no
(if any) 1148371

Set out on pages

N.A

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

Responsibilities and
basis of report

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

Independent
examiner's statement

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

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

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

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

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

Signed:

Date:

6/10/22

Name:

Nick Pomroy

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

Address:

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

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

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

None

~ Jmt