

ANGEL WELFARE AND EDUCATION TRUST
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

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

ANGEL WELFARE AND EDUCATION TRUST

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FOR THE YEAR ENDED 31 OCTOBER 2022**

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ANGEL WELFARE AND EDUCATION TRUST

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 OCTOBER 2022

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 Riley House 183-185 North Road Preston Lancashire PR1 1YQ

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2022. 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 2019).

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

Poverty in Eastern Africa is a complex issue with multiple contributing factors. The region, which includes areas such as Garissa, Isiolo, Marsabit, Kadijao, Meru, and Tharaka Nithi, Kakamega, Mbale and Jalebi Dessert.

Eastern Africa is considered one of the most poverty-stricken regions in Africa, with an estimated poverty rate of around 44.5%, according to a 2016 report by the African National Bureau of Statistics. The factors that contribute to poverty in this region include:

1. Drought and famine: Eastern Africa is a semi-arid region that is prone to drought and famine, leading to food scarcity and malnutrition.
2. Limited access to education and healthcare: The region has a high illiteracy rate, and many people lack access to basic healthcare services, which perpetuates poverty.
3. High unemployment rates: The region's economy is largely dependent on agriculture, which is affected by drought and unpredictable weather patterns. Many people are unable to secure stable employment, leading to poverty.
4. Limited infrastructure: The region's roads, water, and electricity supply are underdeveloped, making it difficult for people to access markets, schools, and hospitals.

In conclusion, poverty in Eastern Africa is caused by a combination of factors, including drought, limited access to education and healthcare, high unemployment rates, and underdeveloped infrastructure. Addressing these factors requires a multi-faceted approach that includes improving access to education, healthcare, and job opportunities, and investing in critical infrastructure.

Angel Welfare and Education Trust can help in East Africa by:

1. Providing humanitarian aid: Angel Welfare and Education Trust can provide basic necessities like food, water, and shelter to people affected by famine, drought, and conflicts in East Africa.
2. Supporting healthcare services: Angel Welfare and Education Trust can support healthcare services to improve the quality of life and provide medical assistance to those who need it.
3. Education: Angel Welfare and Education Trust can help by building schools and supporting educational programs to ensure that children have access to quality education.
4. Emergency relief: Angel Welfare and Education Trust can provide emergency relief when disasters like floods, earthquakes, and other natural disasters occur.
5. Job creation: Angel Welfare and Education Trust can create job opportunities for people in the region to reduce poverty levels.

Objectives and activities

6. Empowering communities: Angel Welfare and Education Trust can work with communities to empower them by providing them with training and resources to help them become self-sufficient.

7. Addressing the root causes: Angel Welfare and Education Trust can work with local governments and communities to address the root causes of problems like poverty, hunger, and conflict.

Overall, Angel Welfare and Education Trust can play a vital role in improving the lives of people in Eastern Africa by addressing some of the key challenges facing the region.

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.

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.

Approved by order of the board of trustees on 19 May 2023 and signed on its behalf by:

Mr Nasim Patel - Trustee

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

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

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

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 member of the Institute of Chartered Accountants in England and Wales, 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
3. 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 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

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

24 May 2023

ANGEL WELFARE AND EDUCATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
Income and endowments from					
Donations and legacies	2	244,805	656,096	900,901	855,147
Expenditure on					
Charitable activities	3				
Charitable		170,399	921,367	1,091,766	953,929
NET INCOME/(EXPENDITURE)		74,406	(265,271)	(190,865)	(98,782)
Transfers between funds	11	(265,270)	265,270	-	-
Net movement in funds		(190,864)	(1)	(190,865)	(98,782)
Reconciliation of funds					
Total funds brought forward		378,261	1	378,262	477,044
Total funds carried forward		187,397	-	187,397	378,262

The notes form part of these financial statements

ANGEL WELFARE AND EDUCATION TRUST

STATEMENT OF FINANCIAL POSITION 31 OCTOBER 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
Current assets					
Debtors	8	57,000	-	57,000	57,000
Cash at bank and in hand		132,557	-	132,557	372,807
		<u>189,557</u>	<u>-</u>	<u>189,557</u>	<u>429,807</u>
Creditors					
Amounts falling due within one year	9	(2,160)	-	(2,160)	(51,545)
		<u>187,397</u>	<u>-</u>	<u>187,397</u>	<u>378,262</u>
Net current assets					
		<u>187,397</u>	<u>-</u>	<u>187,397</u>	<u>378,262</u>
Total assets less current liabilities		<u>187,397</u>	<u>-</u>	<u>187,397</u>	<u>378,262</u>
NET ASSETS		<u>187,397</u>	<u>-</u>	<u>187,397</u>	<u>378,262</u>
Funds	11				
Unrestricted funds				187,397	378,261
Restricted funds				-	1
Total funds				<u>187,397</u>	<u>378,262</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 May 2023 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 AND EDUCATION TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(190,865)	(113,766)
Net cash used in operating activities		(190,865)	(113,766)
Change in cash and cash equivalents in the reporting period		(190,865)	(113,766)
Cash and cash equivalents at the beginning of the reporting period	2	323,422	437,188
Cash and cash equivalents at the end of the reporting period	2	132,557	323,422

The notes form part of these financial statements

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2022**

1. Reconciliation of net expenditure to net cash flow from operating activities

	2022	2021
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(190,865)	(98,782)
Adjustments for:		
Increase in debtors	-	(14,984)
Net cash used in operations	<u>(190,865)</u>	<u>(113,766)</u>

2. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand	-	26,129
Notice deposits (less than 3 months)	132,557	346,678
Overdrafts included in bank loans and overdrafts falling due within one year	-	(49,385)
Total cash and cash equivalents	<u>132,557</u>	<u>323,422</u>

3. Analysis of changes in net funds

	At 1.11.21	Cash flow	At 31.10.22
	£	£	£
Net cash			
Cash at bank and in hand	372,807	(240,250)	132,557
Bank overdraft	(49,385)	49,385	-
	<u>323,422</u>	<u>(190,865)</u>	<u>132,557</u>
Total	<u>323,422</u>	<u>(190,865)</u>	<u>132,557</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

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 2019)', 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

	2022	2021
	£	£
Donations	900,901	774,913
Gift aid	-	80,234
	<u>900,901</u>	<u>855,147</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022**3. Charitable activities costs**

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable	1,088,728	3,038	1,091,766

4. Support costs

	Management £	Finance £	Governance costs £	Totals £
Charitable	35	483	2,520	3,038

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

6. Staff costs

There were no staff costs for the year ended 31 October 2022 nor for the year ended 31 October 2021.

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	195,409	659,738	855,147
Expenditure on			
Charitable activities			
Charitable	153,561	800,368	953,929
NET INCOME/(EXPENDITURE)	41,848	(140,630)	(98,782)
Reconciliation of funds			
Total funds brought forward	336,413	140,631	477,044
Total funds carried forward	378,261	1	378,262

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022**8. Debtors: amounts falling due within one year**

	2022 £	2021 £
Prepayments and accrued income	57,000	57,000

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts (see note 10)	-	49,385
Other creditors	2,160	2,160
	<u>2,160</u>	<u>51,545</u>

10. Loans

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year on demand:		
Bank overdrafts	-	49,385

11. Movement in funds

	At 1.11.21 £	Net movement in funds £	Transfers between funds £	At 31.10.22 £
Unrestricted funds				
Un restricted fund	378,261	74,406	(265,270)	187,397
Restricted funds				
Restricted Funds	1	(265,271)	265,270	-
TOTAL FUNDS	<u>378,262</u>	<u>(190,865)</u>	<u>-</u>	<u>187,397</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Un restricted fund	244,805	(170,399)	74,406
Restricted funds			
Restricted Funds	656,096	(921,367)	(265,271)
TOTAL FUNDS	<u>900,901</u>	<u>(1,091,766)</u>	<u>(190,865)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022

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

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
Un restricted fund	336,413	41,848	378,261
Restricted funds			
Restricted Funds	140,631	(140,630)	1
TOTAL FUNDS	<u>477,044</u>	<u>(98,782)</u>	<u>378,262</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	195,409	(153,561)	41,848
Restricted funds			
Restricted Funds	659,738	(800,368)	(140,630)
TOTAL FUNDS	<u>855,147</u>	<u>(953,929)</u>	<u>(98,782)</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.

12. Related party disclosures

There were no related party transactions for the year ended 31 October 2022.

ANGEL WELFARE AND EDUCATION TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	900,901	774,913
Gift aid	-	80,234
	<u>900,901</u>	<u>855,147</u>
Total incoming resources	900,901	855,147
Expenditure		
Charitable activities		
Charitable activities overseas	1,088,728	951,574
Support costs		
Management		
Sundries	35	-
Finance		
Bank charges	483	195
Governance costs		
Accountancy and legal fees	2,520	2,160
Total resources expended	<u>1,091,766</u>	<u>953,929</u>
Net expenditure	<u>(190,865)</u>	<u>(98,782)</u>

This page does not form part of the statutory financial statements