

**Trustees Report & Financial Statements**

**For the year ended 28 February 2023**

**World Food Aid Limited**

***(Company Limited by Guarantee)***

**Charity Number: 1148371**

**Company Number: 07940508**

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**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 2023**

## **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 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 shipment was delivered to PAH (Polska Akcja Humanitarna) in Poland who distributed it to the Ukrainian border

Our partnership with local foodbanks and communities continues to gain momentum as WFA strive to meet the needs of the sector and we continued to work with Colchester Foodbank with ongoing food donations of £3,392 (chocolate and plush elephant toys donated by Laila/Surya Foods to WFA to redistribute) as part of a Diwali campaign. WFA also donated chocolate and toys to the Parkeston Welfare Park & Resident Association and local children's Nursery, Harwich Community.

New partnerships formed with The Felix Project who are an organisation who deliver surplus food to charities and schools to provide healthy meals and help the most vulnerable in our societies. In March 2022 we donated over 7,000kg of surplus food (equivalent of 18,228) meals.

WFA supported the British Heart Foundation in July 2022 with a donation of £550.00.

In September 2022. WFA raised an appeal for the floods in Pakistan where more than 33 million people were affected by the monsoon and heavy flooding.

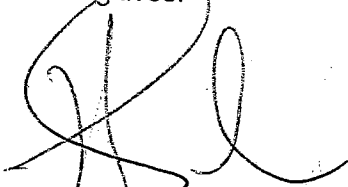
Our Clacton Charity shop continue to strive, when open, the shop is fully staffed with 2 paid employees and a dedicated team of volunteers. The Charity Shop Manager also has online presence now which has generated additional revenue.

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', written over a circular stamp or seal.

**Harjit Singh Dulai**

**Chairman & Trustee**

16 June 2023

## **World Food Aid Limited**

***(Company Limited by Guarantee)***

**For the year ended 28th February 2023**

### **Trustees Report**

The Trustees present their report and accounts for the year ending 28th February 2023. 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**

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

### **Mission and Vision**

WFA endeavors to tackle the global humanitarian crisis by developing sustainable solutions that enable individuals and their communities to live healthy and fulfilling lives. Our mission is to work in partnership with communities around the world in order to safeguard and promote an individual's right to food as a fundamental human right.

We envision a world where every man, woman and child leads a healthy and fulfilling life without having to worry about how to put food on the table. Our values are reflected in the work we do. We understand that the hunger crisis cannot be eradicated simply by donating food, but also appreciate there is a place for emergency food, while tackling the greater, bigger, fundamental issues that keep people trapped in poverty.

We work with partners who share the same values as us - organisations that believe in restoring a community's financial independence, so they can look after their families and live with dignity - the belief that the ability to work and acquire skills is of greater benefit than one-off handouts.

**Locally** we will work in partnership with Schools and Church groups, providing grants and food parcels.

**Nationally** we will work in partnership with likeminded Charities, providing grants and food parcels.

**Internationally** we will respond to the Disasters Aid Committee and provide emergency food parcels.

Hunger is an entirely preventable pandemic and together we have the power to end it in our generation – we just need to choose to make this a universal goal.

### **Aims and objectives**

- Use food aid to support development, both economic and social
- Prevent acute hunger and malnutrition
- Promote world food security in accordance with the recommendations of the United Nations
- Save, restore and rebuild lives and livelihoods in emergency situations
- help build assets and promote the self-reliance of poor people and communities, particularly through labour-intensive works programmes
- Strengthen the capacities of countries to reduce hunger, through the hand-over of effective strategies
- Lessen food poverty by improving accessibility of healthy foods, leading to an improved diet
- Ensuring that all foods purchased is of the highest quality and is sold at affordable prices
- Engaging and encouraging the community to play an active role in health and regeneration issues
- To develop a viable and sustainable food business that will provide training capacity, building and employment for the members of the community

### **Risk Management**

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

### **Reserves Policy**

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

## **Financial Review**

The income from charitable activities was £ 95,039 for the year (2022 - £ 52,439) and cost for the charity excluding depreciation for the year was £ 89,266 (2022 - £ 67,839). The trustees expects the charity activity to be affected by effects of Russian invasion of Ukraine, significant inflation in the country including energy costs and foods cost, 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 16 June 2023 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	01/03/2022	To	Period end date	28/02/2023	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Incoming resources (Note 3)</b>							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income	Donations/Legacies	S01	57,426	-	-	57,426	17,806
Activities for generating funds	Charity shops sales	S02	37,613	-	-	37,613	29,870
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources	Gain on Asset Disposal	S05	-	-	-	-	-
	Government Grants		-	-	-	-	4,763
<b>Total incoming resources</b>		S06	95,039	-	-	95,039	52,439
<b>Resources expended (Notes 4-8)</b>							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	900
Fundraising trading costs		S08	40,751	-	-	40,751	38,542
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	48,160	-	-	48,160	27,109
Governance costs		S11	354	-	-	354	2,959
Other resources expended		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	89,266	-	-	89,266	69,509
<b>Net incoming/(outgoing) resources before transfers</b>		S14	5,773	-	-	5,774	17,070
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	5,773	-	-	5,773	17,070
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	5,773	-	-	5,773	17,070
<b>Total funds brought forward</b>		S20	78,575	-	-	78,575	95,645
<b>Total funds carried forward</b>		S21	84,348	-	-	84,348	78,575

## Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	-	-	-	-	-
<b>Current assets</b>						
Stock and work in progress	B05		-	-	-	-
Debtors (Note 11)	B06		-	-	-	-
(Short term) investments	B07		-	-	-	-
Cash at bank and in hand	B08	87,680	-	-	87,680	82,701
<b>Total current assets</b>	B09	87,680	-	-	87,680	82,701
<b>Creditors: amounts falling due within one year</b> (Note 12)	B10	3,332	-	-	3,332	4,126
<b>Net current assets/(liabilities)</b>	B11	84,348	-	-	84,348	78,575
<b>Total assets less current liabilities</b>	B12	84,348	-	-	84,348	78,575
<b>Creditors: amounts falling due after one year</b> (Note 12)	B13		-	-	-	-
Provisions for liabilities and charges	B14		-	-	-	-
<b>Net assets</b>	B15	84,348	-	-	84,348	78,575
<b>Funds of the Charity</b>						
Unrestricted funds	B16	84,348			84,348	78,575
	B17				-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<b>Total funds</b>	B20	84,348	-	-	84,348	78,575


For the year ended 28th February 2023 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 2023 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	16/06/2023

**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.

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**Section C****Notes to the accounts****(cont)****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.

**Section C****Notes to the accounts****(cont)****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	57,426	17,806
		-	-
		-	-
		-	-
	<b>Total</b>	<b>57,426</b>	<b>17,806</b>
Activities for generating funds	Charity shops sales	37,613	29,870
		-	-
		-	-
		-	-
	<b>Total</b>	<b>37,613</b>	<b>29,870</b>
Investment income		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
Other incoming resources	Gain on asset disposal	-	-
	Government Grants received	-	4,763
		-	-
	<b>Total</b>	<b>-</b>	<b>4,763</b>

**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 £
<b>Costs of generating voluntary income</b>	Printing and Stationery		
	Sales Promotion		900
		-	-
	<b>Total</b>	-	900
<b>Fundraising trading costs</b>	Purchases		1,005
	Gross Wages	20,256	15,929
	Rent and Rates	12,957	14,043
	Heat, Light and Power	1,129	1,017
	Travelling	-	-
	Printing and Stationery	-	-
	Telephone and Computer charges	891	899
	Maintenance	1,902	1,335
	Software subscriptions	1,440	-
	Bank Charges	1,439	1,531
	Depreciation	-	1,670
	General Expenses	737	1,113
	<b>Total</b>	40,751	38,542
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>	Gross Wages	-	11,035
	Rent and Rates	7,581	10,108
	Donations made	40,579	5,966
		-	-
	<b>Total</b>	48,160	27,109
<b>Governance costs</b>	Gross Wages	-	2,759
	Professional Fees	354	200
	<b>Total</b>	354	2,959

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

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

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-		-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6****Details of certain items of expenditure****6.1 Trustee expenses**

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

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

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

**6.2 Fees for examination or audit of the accounts**

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

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

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

This year £	Last year £
200	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****Gross wages, salaries and benefits in kind****Employer's National Insurance costs****Pension costs****Total staff costs**

<b>This year £</b>	<b>Last year £</b>
19,046	25,837
932	3,079
278	806
20,256	29,722

**7.2 Average number of full-time equivalent employees in the year****The parts of the charity in which the employees work**

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	2	2
Charitable Activities		0.80
Governance		0.20
Other		
<b>Total</b>	<b>2</b>	<b>3</b>

**7.3 Defined contribution pension scheme***Please complete if a defined contribution pension scheme is operated.***Brief details of the scheme****NEST Pension Scheme****The costs of the scheme to the charity for the year****The amount of any contributions outstanding at the year end****The amount of any contributions prepaid at the year end**

<b>This year £</b>	<b>Last year £</b>
278	806
73	25

**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	40,029	-
THE RELIEF OF SICKNESS	550	-
	-	-
	-	-
<b>Total</b>	<b>40,579</b>	<b>-</b>

**8.1 Grantmaking costs**

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

Support costs of grantmaking

£ Nil

**8.3 Grants made to institutions**

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

Names of institutions	Purpose	Total amount of grants paid £
HARWICH COMMUNITY NURSERY	THE RELIEF OF POVERTY	44
REFUGEE ACTION COLCHESTER	THE RELIEF OF POVERTY	136
PARKESTON WELFARE PARK	THE RELIEF OF POVERTY	291
ABBACUS	THE RELIEF OF POVERTY	495
BRITISH HEART FOUNDATION	THE RELIEF OF SICKNESS	550
ST PETERS CHURCH	THE RELIEF OF POVERTY	2,496
COLCHESTER FOODBANK	THE RELIEF OF POVERTY	3,392
THE FELIX PROJECT ENFIELD	THE RELIEF OF POVERTY	9,406
COLCHESTER TO UKRAINE	THE RELIEF OF POVERTY	23,769

**Total grants to institutions****40,579**

**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	-	-		5,010	-	5,010
Depreciation charge for year	-	-			-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-		-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	5,010	-	5,010

**9.3 Net book value**

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

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

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**Section C**
**Notes to the accounts**
**(cont)**
**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

**Total**

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

**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 £
-	-	-	-
2,985	3,904	-	-
-	-	-	-
347	222	-	-
-	-	-	-
3,332	4,126	-	-

**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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(cont)

### Endowment and restricted income funds

### 13.1 Funds held

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

### 13.2 Movements of major funds

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

***Please give details of any transfers between funds.***

15/06/2023

**Section C****Notes to the accounts****(cont)****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	29,026	17,079
Flying Trade Ltd	Harjit Singh Dulai is Trustee of WFA and Director of Flying Trade Ltd	Goods purchased at cost price from Flying Trade Ltd for donations	12,890	0
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	12,500



# 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 2023

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").

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.

Independent  
examiner's statement

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:

16/6/23

Name:

Nick Pomroy

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

Fellow of the Association of Charity Independent Examiners

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