

**ULFA AID TRUST**  
**(Charity registration number:1102943)**

**Report and Accounts**

**31 December 2020**

**ULFA AID TRUST**

Reference and administrative details

For the year ended 31 December 2020

**Status and governing document**

ULFA AID is a charity that is constituted by trust deed.

**Charity registration**

1102943

**Principal place of business**28 Sidmouth Rd  
London  
NW2 5HJ**Trustees**Babikir Ahmed Babikir  
Aktar Raja  
Ahmed Babikir**Director**

Yashima Douglas

**Banker**NatWest  
Rose Hill  
Derby Branch  
184 Normanton Road  
Derby  
DE23 6YY**Independent Examiner of Accounts**Jayson & Co  
Chartered Certified Accountants  
4 Blenheim Avenue  
Gants Hill  
Essex  
IG2 6JG

## **ULFA AID TRUST**

**Charity registration No: 1102943**

### **Report of the Trustees for the year ended 31<sup>st</sup> December 2020**

The trustees present their report together with the accounts of the trust for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice – (SORP FRS 102) and The Charities Act 2011. The trust have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives set.

#### **Structure, Governance and Management**

##### **Governing document**

The trust is constituted by a Trust Deed and registered with the Charity Commission under the charity number 1102943.

##### **Risk management**

The trustees are responsible for the management of risks faced by the charity. The trustees have undertaken a full risk assessment of the organisation and have introduced various key controls. These controls are reviewed annually.

The trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognized that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

##### **Charitable objects**

1. The relief of poverty and sickness anywhere in the world and in particular those affected by natural causes, wars, conflicts; foreign and domestic by the provision of financial or other assistance including medicines, hospitals, shelter, food, clothing, sanitation and clean drinking water.
2. Advancing the education of those in need and orphans anywhere in the world by the provision of training centres, workshops and education centres.
3. The relief of poverty, sickness and distress in the world.

## **ULFA AID TRUST**

**Charity registration No: 1102943**

**Report of the Trustees for the year ended 31<sup>st</sup> December 2020(cont'd)**

### **Review of activities and public benefit**

The results for the year under review are as shown in the attached Financial Statements. The trustees have come to an understanding that the local community in UK needs greater help and development. Since we moved to the new site at Carlton Vale, Rumi's Cave project has expanded several folds. The old site is still operational for smaller projects. The following activities were organized during the year under review:

- Three retreats were organized but the one in Marakesh for our young professionals went ahead but the ones in Spain and Turkey were cancelled due to the pandemic and lockdown.
- RUMI'S ACADEMY

Due to lockdown, the academy could not hold its courses, talks, seminars and workshops at the premises but most of them were delivered online through zoom . Virtual advice surgeries were provided to those who were having difficulties to cope with the lockdown and these activities have greatly helped children and their families.

This year the charity continued with the following programs:

1. Feeding the homeless daily
  2. A food bank
  3. Weekend online courses for young kids
  4. An advice surgery to deal with medical, financial, legal, spiritual and governmental issues.
- RUMI'S KITCHEN continued to be a means for helping the homeless by providing hot meals and companionship specially during lockdown where the homeless were experiencing great hardship. The charity increased its scale of operation due to reasons noted above by delivering food to the elderly and to those who could not leave their homes.
  - Rumi organized winter hampers to the homeless for over 300 homeless people. Each hamper included sleeping bags, blanket, scarf, gloves, socks and hats. The volunteers went out to reach all those who were not aware of the program or could not attend.
  - The Rumi's Cave project has been very successful due to the volunteers to whom the trustees want to thank for their hard work and dedication. The trustees bank on their support and dedication at a time when our services are most needed by the homeless and vulnerable people during to the pandemic.



## ULFA AID TRUST

Charity registration No: 1102943

### Report of the Trustees for the year ended 31<sup>st</sup> December 2020 (cont'd)

- The above activities clearly demonstrate that the charity has achieved its objectives set and the homeless and destitute people are benefitting from the wide range of activities/services provided by the trust.

### Future Development

The charity has started the initial phase of the Sudan project for widows and orphans. The project consists of building a village with homes, clinic, workshops and other facilities. The plan for the village has already been drawn and presented to the Sudanese authorities for approval. The estimated cost of the project is over £750,000 but this project will be run jointly with EDF, a Turkish charity currently operating in Sudan. Due to the unstable condition in Sudan, the project is temporarily stopped until the condition in the country becomes stable.

### Reserves policy

Donations received for specific projects are posted to the restricted funds and the charity applies the resources in accordance with the rules relating to that specific funds. However, the trustees are allowed to transfer the fund from specific funds to general fund in case where the charity could not find any relevant projects to finance or it is not possible to get a reliable organization to monitor the project.

As there are many theological issues regarding the acceptance of interest, it is decided that at present a reserve account should not be opened but should be revisited if the charity was to grow dramatically over the next few years.

### Accounting and reporting responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its result for that year. In preparing those financial statements the trustees should follow best practice and:

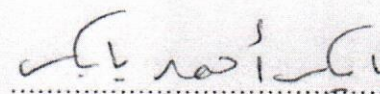
- 1) select suitable accounting policies and apply them consistently;
- 2) make judgment and estimates that are reasonable and prudent;
- 3) follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- 4) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation;

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, The Charities SORP (FRS 102) and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board.

Date: 8 / 11 / 2021

8<sup>th</sup> NOV 2021

  
Babikir Ahmed Babikir  
Chairman



## **ULFA AID TRUST**

**Charity registration No: 1102943**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ULFA AID TRUST**

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 6 to 11.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions 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 out in the 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, the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 and SORP (FRS 102)

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
I. Ramgoolam  
Jayson & Co  
Chartered Certified Accountants  
4 Blenheim Avenue  
Gants Hill, Essex, IG2 6JG

Date: 9/11/2021

**ULFA AID TRUST**  
**Charity registration No: 1102943**  
**Statement of financial activities**  
**For the year ended 31 December 2020**

		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources</b>					
Voluntary income	2	-	114,354	114,354	123,129
		-----	-----	-----	-----
		-	114,354	114,354	123,129
		-----	-----	-----	-----
<b>Resources expended</b>					
<b>Charitable expenditure</b>	2.1				
Repairs & renewals		-	330	330	8,206
Telephone & advert		-	1,883	1,883	3,105
Travel, accommodation & food		-	10,149	10,149	1,108
Depreciation		-	1,046	1,046	2,071
Bank charges & commissions		-	562	562	351
Consultancy		5,428	48,851	54,279	66,185
Rent , rates & insurance		-	13,230	13,230	14,006
Fund raising expenses		-	-	-	1000
Accountancy fees		-	1,250	1,250	1,250
General fund – seminars cost		-	-	-	17,521
Rumi's kitchen & feeding the homeless		-	3,862	3,862	10,988
Activities/performances/talks		-	18,995	18,995	-
Insurance		-	561	561	540
Medical expenses		-	-	-	-
Cleaning & waste collections		-	4,074	4,074	9,695
		-----	-----	-----	-----
<b>Total resources expended</b>		5,428	104,793	110,221	183,214
		-----	-----	-----	-----
<b>Net (deficit)/ surplus resources</b>		(5,428)	9,561	4,043	(60,085)
		-----	-----	-----	-----
<b>Net movements in funds</b>					
Total funds at 01.01.20		356,749	122,748	479,497	539,582
		-----	-----	-----	-----
Total funds at 31.12.20		351,321	132,309	483,630	479,497
		=====	=====	=====	=====



# ULFA AID TRUST

Charity registration No: 1102943


Balance sheet as at 31 December 2020

	Notes	£	2020 £	£	2019 £
Tangible fixed assets	4		12,268		13,314
<b>Current assets</b>					
Debtors – Prepayments			2,975		2,975
Bank and cash balances			472,137		466,958
			<u>475,112</u>		<u>469,933</u>
Creditors: Amounts falling due within one year	5		(3,750)		(3,750)
<b>Net current assets</b>			<u>471,362</u>		<u>466,183</u>
<b>Total net assets</b>			<u>483,630</u>		<u>479,497</u>
<b>Funds:</b>					
<b>Income funds</b>					
Restricted	6		351,321		356,749
Unrestricted	6.1		132,309		122,748
<b>Total funds</b>			<u>483,630</u>		<u>479,497</u>

Approved by the board

Date:

8<sup>th</sup> NOV-2021



Babikir Ahmed Babikir



## **ULFA AID TRUST**

**Charity registration No: 1102943**

**Notes forming part of the financial statements**

**For the year ended 31 December 2020**

### **1. Principal accounting policies**

The financial statements of the Trust have been prepared in accordance with the Statements of Recommended Practice (SORP – FRS 102) issued in October 2019, the Charities Act 2011 and applicable UK GAAP. The accounts have been prepared on the basis of historic cost.

#### **(a) Donations and fund accounting**

Donations received for the general purposes of the Trust are included as unrestricted funds. Donations received for the purpose of educating persons in need and orphans; relieving poverty, sickness and distress caused by natural disasters, wars and conflicts are taken to restricted funds. Restricted funds are to be used for the specific purposes as laid down by the donor. All donations are accounted for as and when received by the charity.

#### **(b) Resources expended**

Resources expended are accounted for on an accrual basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function is normally apportioned on the basis of staff time and amount attributable to each activity. Most resources were spent on activities relating to unrestricted fund in the current year, except the following:

	Restricted Fund	Unrestricted Fund
Consultancy ( apportioned on time basis)	10 %	90 %
Fund raising ( apportioned on time basis)	nil %	100 %
	=====	=====

#### **(c) Depreciation**

Depreciation of tangible fixed assets is provided on straight line basis over the expected useful lives of the assets as follows:

Leasehold improvements	over the term of the lease.
Office equipment & website	20% on cost.

#### **(d) Foreign currencies**

Transactions denominated in foreign currencies are translated into sterling at the average rate of exchange for the year. Monetary assets and liabilities in foreign currencies are translated into sterling at rates of exchange ruling at the end of the financial year. All exchange differences are taken into accounts in arriving at the net incoming resources for the year.

**ULFA AID TRUST****Charity registration No: 1102943****Notes forming part of the financial statements****For the year ended 31 December 2020****Incoming resources**

<b>2. Voluntary donations</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Sudan fund	-	-	-	-
Pakistan fund	-	-	-	-
Zakah	-	-	-	-
Orphans, needy & emergency relief	-	-	-	-
Shazia fund	-	-	-	-
General fund	-	114,354	114,354	123,129
	-----	-----	-----	-----
	-	131,354	114,354	123,129
	=====	=====	=====	=====

**3 Net incoming resources for the year**

Net incoming resources for the year is stated after charging	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Depreciation	2,071	2,071
Independent examiners' fees	1,250	1,250
	=====	=====



**ULFA AID TRUST**

Charity registration No: 1102943

Notes to the accounts – 31 December 2020

**4. Tangible Fixed Assets  
At Cost**

	Leasehold Imp £	Office equip £	Total £
Balance at 01.01.20	17,922	12,044	29,966
Addition	-	-	-
Balance at 31.12.20	<u>17,922</u>	<u>12,044</u>	<u>29,966</u>
<b>Depreciation</b>			
Balance at 01.01.20	5,178	11,474	16,652
Charge for the year	477	569	1,046
Balance at 31.12.20	<u>5,655</u>	<u>12,043</u>	<u>17,698</u>
<b>Net book value</b>			
As at 31 December 2020	<u>12,267</u>	<u>1</u>	<u>12,268</u>
As at 31 December 2019	<u>12,744</u>	<u>570</u>	<u>13,314</u>

**5.1 Creditors: Amounts falling due within one year**

	2020 £	2019 £
Accruals	<u>3750</u>	<u>3750</u>

**ULFA AID TRUST**

Charity registration No:1102943

Notes to the accounts – 31 December 2020

**6 Restricted Funds**

	At 01.01.20 £	Receipts £	Payments £	Transfers £	At 31.12.20 £
Sudan fund	181,520	-	(5,428)	-	176,092
Pakistan fund	52,691	-	-	-	52,691
Zakah	55,627	-	-	-	55,627
Shazia fund	6,283	-	-	-	6,283
Orphan, needy & emergency Relief	60,628	-	-	-	60,628
Total	<u>356,749</u>	<u>-</u>	<u>(5,428)</u>	<u>-</u>	<u>351,321</u>
<b>6.1 Unrestricted Fund</b>	<u>122,748</u>	<u>114,354</u>	<u>(104,793)</u>	<u>-</u>	<u>132,309</u>

**7 Related party transactions**

Consultancy fees and expenses amounting to £18,000 (2019 – £18,000) were paid to Aminah Babikir, daughter of Babikir Ahmed Babikir, one of the trustees during the year under review.