

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

**Report and Accounts**

**31 December 2021**

**ULFA AID TRUST**

Reference and administrative details

For the year ended 31 December 2021

**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 2021**

The trustees present their report together with the accounts of the trust for the year ended 31 December 2021. 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 centers, workshops and education centers.
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 2021(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. As a result of the pandemic, the focus was to reach the community through video link rather than the physical meeting. We were using video links and zoom to entertain and reach out to the people. The following activities were organized during the year under review:

- The trustees agreed to cancel the planned retreats to Turkey and Spain for the second year running. However, all other work has taken place while observing all the Covid 19 rules and restrictions.
- Our lease for the shop at 26 Willesden Lane NW6 has come to an end at the end of June after Ten wonderful years. Also, our main hub at Carlton Vale NW6 has been returned to the Council for regeneration work. An alternative place has been offered by the London Borough of Brent and the lease has been agreed and signed.
- The new premises will mainly serve the homeless, the young and the elderly. Providing after school homework club, breakfast club and weekend work on Knife Crime and drug pushing. There will be a space to feed the homeless and care for the elderly. We are also looking for a large space for art, culture and education programs.
- We continued our educational programs through Zoom by providing assemblies for children, educational talks for the youth and courses for adults. We also provided virtual advice surgeries for those who were finding it difficult to cope with the lock down. Our staff and volunteers worked very hard to keep the community safe and sound.
- We are grateful and cannot thank enough the staff and volunteers for their hard work, patience and perseverance in such a tough time where people are fearful of death, however they put the community before themselves. We are also grateful for the help and support Brent Local authority provided to carry out most of our work.
- In regard to the Sudan project the advice we received that the situation in Sudan is unstable and to wait until such a time where we can do the work without any hindrance and disruption.



## **ULFA AID TRUST**

**Charity registration No: 1102943**

### **Report of the Trustees for the year ended 31<sup>st</sup> December 2021 (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 fund. 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: 7<sup>th</sup> November 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 2021, 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: 07/11/2022



**ULFA AID TRUST**  
**Charity registration No: 1102943**  
**Statement of financial activities**  
**For the year ended 31 December 2021**

		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources</b>					
Voluntary income	2	-	62,054	62,054	114,354
		<hr/>	<hr/>	<hr/>	<hr/>
		-	62,054	62,504	114,354
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Resources expended</b>					
<b>Charitable expenditure</b>	2.1				
Repairs & renewals		-	-	-	330
Telephone & advert		-	890	890	1,883
Travel, accommodation & food		-	-	-	10,149
Depreciation		-	1,046	1,046	1,046
Bank charges & commissions		-	140	140	562
Consultancy		1,350	12,150	13,500	54,279
Rent, rates & Utilities		-	20,363	20,363	13,230
Accountancy fees		-	1,250	1,250	1,250
General fund – seminars cost		-	-	-	-
Rumi's kitchen & feeding the homeless		-	-	-	3,862
Activities/performances/talks		-	-	-	18,995
Qurbani		-	3,300	3,300	561
General expenses		-	55	55	-
Cleaning & waste collections		-	3,286	3,286	4,074
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		1,350	42,480	43,830	110,221
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (deficit)/ surplus resources</b>		(1,350)	19,574	18,224	4,133
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movements in funds</b>					
Total funds at 01.01.21		351,321	132,309	483,630	479,497
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31.12.21		349,971	151,883	501,854	483,630
		<hr/>	<hr/>	<hr/>	<hr/>

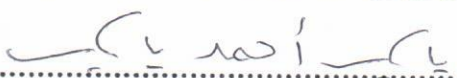
**ULFA AID TRUST**  
**Charity registration No: 1102943**

**Balance sheet as at 31 December 2021**

	Notes	£	2021 £	£	2020 £
<b>Tangible fixed assets</b>	4		11,222		12,268
<b>Current assets</b>					
Debtors – Prepayments				2,975	
Bank and cash balances		493,132		472,137	
			493,132		475,112
Creditors: Amounts falling due within one year	5	(2,500)		(3,750)	
<b>Net current assets</b>			490,632		471,362
<b>Total net assets</b>			501,854		483,630
<b>Funds:</b>					
<b>Income funds</b>					
Restricted	6		349,971		351,321
Unrestricted	6.1		151,883		132,309
<b>Total funds</b>			501,854		483,630

**Approved by the board**

**Date:** 7<sup>th</sup> November 2022



Babikir Ahmed Babikir



**ULFA AID TRUST****Charity registration No: 1102943****Notes forming part of the financial statements****For the year ended 31 December 2021****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 %
	<u>          </u>	<u>          </u>

**(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 2021****Incoming resources**

<b>2.Voluntary donations</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Sudan fund	-	-	-	-
Pakistan fund	-	-	-	-
Zakah	-	-	-	-
Orphans, needy & emergency relief	-	-	-	-
Shazia fund	-	-	-	-
General fund	-	62,054	62,054	114,354
	<u>-</u>	<u>62,054</u>	<u>62,054</u>	<u>114,354</u>

**3 Net incoming resources for the year**

<b>Net incoming resources for the year is stated after charging</b>	<b>2021 £</b>	<b>2020 £</b>
Depreciation	1046	1,046
Independent examiners' fees	1,250	1,250
	<u>1,250</u>	<u>1,250</u>

**ULFA AID TRUST****Charity registration No: 1102943****Notes to the accounts – 31 December 2021****4. Tangible Fixed Assets  
At Cost**

	<b>Leasehold Imp</b> £	<b>Office equip</b> £	<b>Total</b> £
Balance at 01.01.201	17,922	12,044	29,966
Addition	-	-	-
Balance at 31.12.21	<u>17,922</u>	<u>12,044</u>	<u>29,966</u>
<b>Depreciation</b>			
Balance at 01.01.21	5,655	12,043	17,698
Charge for the year	1,046	-	1,046
Balance at 31.12.21	<u>6,701</u>	<u>12,043</u>	<u>18,744</u>
<b>Net book value</b>			
As at 31 December 2021	<u>11,221</u>	<u>1</u>	<u>11,222</u>
As at 31 December 2020	<u>12,267</u>	<u>1</u>	<u>12,268</u>

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

	<b>2021</b> £	<b>2020</b> £
Accruals	<u>2,500</u>	<u>3,750</u>

**ULFA AID TRUST**

Charity registration No:1102943

Notes to the accounts – 31 December 2021

**6 Restricted Funds**

	At 01.01.21 £	Receipts £	Payments £	Transfers £	At 31.12.21 £
Sudan fund	176,092	-	(1,350)	-	174,742
Pakistan fund	52,691	-	-	-	52,691
Zakah	55,627	-	-	-	55,627
Shazia fund	6,283	-	-	(6,283)	-
Orphan, needy & emergency Relief	60,628	-	-	6,283	66,911
<b>Total</b>	<b>351,321</b>	<b>-</b>	<b>(1,350)</b>	<b>-</b>	<b>349,971</b>
<b>6.1 Unrestricted Fund</b>	<b>132,309</b>	<b>62,054</b>	<b>(42,480)</b>	<b>-</b>	<b>151,883</b>

**7 Related party transactions**

Consultancy fees and expenses amounting to £4,500 (2020 – £18,000) were paid to Aminah Babikir, daughter of Babikir Ahmed Babikir, one of the trustees during the year under review.