

ULFA AID TRUST
(Charity registration number:1102943)

Report and Accounts

31 December 2022

ULFA AID TRUST

Reference and administrative details

For the year ended 31 December 2022

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 Resigned on
Ahmed Babikir
Adam Lane Appointed on

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 31st December 2022

The trustees present their report together with the accounts of the trust for the year ended 31 December 2022. 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

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Report of the Trustees for the year ended 31st December 2022(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.

Following the pandemic, we changed the focus to using video links and zoom to entertain and reach out to the people needing support and assistance. The following activities were organized during the year under review:

- The trustees managed to arrange its first retreat based on historical education to Saudi Arabia after two years. This was made possible by the help of all staff and volunteers.
- Rumi's Cave carried on providing the following activities during the year under review with the help of all staff and dedicated volunteers:
 - o Providing breakfast and after school home-work support clubs.
 - o Providing lessons, activities, workshops and holiday projects to youth to deter them from joining gangs, being involved in drug dealings and knife crimes.
 - o Help young mothers and toddlers to come together to reflect upon their individual lives and learn from each others.
 - o Help the elderly by visiting them on a regular basis and take them to parks, museums in order to have a respite from their loneliness.
 - o Help the homeless people by delivering food to them in the streets; a three course meal is provided every Sunday in the mosque and Brent Islamic Centre to whom we are very grateful. People from different walks of life come to help us prepare the food and entertain the homeless during each session.
- We are grateful to Brent Council for renting us a property in Harlesden where we feed the homeless seven days a week; we also have a cafeteria which allow the public to buy meals for the homeless. This building is also used to provide all the activities as noted above. We are still in search of a bigger place where we can increase the scale of activities. At the moment most of the activities are conducted at O2 Centre in Finchley Road & Globe centre.
- We are grateful and thank our long serving trustee, Aktar Raja for his help and good work for the charity over his stay with us. He resigned as a trustee for personal reasons and we wish him all the best.
- With regard to the Sudan project the situation deteriorated with the recent coup and as a result the project has been delayed until further notice from the Foreign Office.

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Report of the Trustees for the year ended 31st December 2022 (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 is actively looking for a bigger place in the area where it can extend its activities and reach a bigger audience as the local community need more help due to cost of living crisis hitting more and more people. We are in the process of training more volunteers so that we can meet the increase in demand for our services. We are also working on our website so that we can hit a greater audience to raise more funding to finance our activities.

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

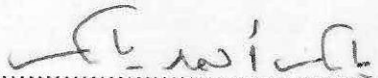
The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its result for that year. In preparing those financial statements the trustees should follow best practice and:

- 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: 30/10/2023


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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 2022, 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: 31/10/2023

ULFA AID TRUST
Charity registration No: 1102943
Statement of financial activities
For the year ended 31 December 2022

		Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	Notes	£	£	£	£
Incoming resources					
Voluntary income	2	-	45,655	45,655	62,054
Interest received			775	775	-
		-----	-----	-----	-----
		-	46,430	46,430	62,054
		-----	-----	-----	-----
Resources expended					
Charitable expenditure	2.1				
Repairs & renewals		-	-	-	-
Telephone & advert		-	119	119	890
Travel, accommodation & food		-	-	-	-
Depreciation		-	1,046	1,046	1,046
Bank charges & commissions		-	-	-	140
Consultancy		-	-	-	13,500
Rent, rates & Utilities		-	-	-	20,363
Accountancy fees		-	1,350	1,350	1,250
General fund – donations		-	2,000	2,000	-
Rumi's kitchen & feeding the homeless		-	-	-	-
Activities: educational trip to S Arabia		-	4,471	4,471	-
Qurbani		10,490	-	10,490	3,300
General expenses		-	-	-	55
Cleaning & waste collections		-	604	604	3,286
		-----	-----	-----	-----
Total resources expended		10,490	9,590	20,080	43,830
		-----	-----	-----	-----
Net (deficit)/ surplus resources		(10,490)	36,840	26,350	18,224
		-----	-----	-----	-----
Net movements in funds					
Total funds at 01.01.2022		349,971	151,883	501,854	483,630
		-----	-----	-----	-----
Total funds at 31.12.2022		339,481	188,723	528,204	501,854
		=====	=====	=====	=====

ULFA AID TRUST

Charity registration No: 1102943

Balance sheet as at 31 December 2022

	Notes	2022 £	2021 £
Tangible fixed assets	4	10,176	11,222
Current assets			
Debtors – Prepayments		-	-
Bank and cash balances		521,878	493,132
		<u>521,878</u>	<u>493,132</u>
Creditors: Amounts falling due within one year	5	(3,850)	(2,500)
		<u>(3,850)</u>	<u>(2,500)</u>
Net current assets		518,038	490,632
Total net assets		<u>528,204</u>	<u>501,854</u>
Funds:			
Income funds			
Restricted	6	339,481	349,971
Unrestricted	6.1	188,723	151,883
		<u>528,204</u>	<u>501,854</u>
Total funds		<u>528,204</u>	<u>501,854</u>

Approved by the board

Date: 30/10/2023



Babikir Ahmed Babikir

ULFA AID TRUST

Charity registration No: 1102943

Notes forming part of the financial statements

For the year ended 31 December 2022

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 2022****Incoming resources**

2.Voluntary donations	Restricted	Unrestricted	Total 2022	Total 2021
	£	£	£	£
Sudan fund	-	-	-	-
Pakistan fund	-	-	-	-
Zakah	-	-	-	-
Orphans, needy & emergency relief	-	-	-	-
Shazia fund	-	-	-	-
General fund	-	46,430	46,430	62,054
	-----	-----	-----	-----
	-	46,430	46,430	62,054
	=====	=====	=====	=====

3 Net incoming resources for the year

Net incoming resources for the year is stated after charging	2022	2021
	£	£
Depreciation	1,046	1,046
Independent examiners' fees	1,350	1,250
	=====	=====

ULFA AID TRUST**Charity registration No: 1102943****Notes to the accounts – 31 December 2022****4. Tangible Fixed Assets
At Cost**

	Leasehold Imp £	Office equip £	Total £
Balance at 01.01.2022	17,922	12,044	29,966
Addition	-	-	-
Balance at 31.12.2022	<u>17,922</u>	<u>12,044</u>	<u>29,966</u>
Depreciation			
Balance at 01.01.2022	6,701	12,043	18,744
Charge for the year	1,046	-	1,046
Balance at 31.12.2022	<u>7,747</u>	<u>12,043</u>	<u>19,790</u>
Net book value			
As at 31 December 2022	<u>10,175</u>	<u>1</u>	<u>10,176</u>
As at 31 December 2021	<u>11,221</u>	<u>1</u>	<u>11,222</u>

5.1 Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals – accountancy fees	<u>3,850</u>	<u>2,500</u>

ULFA AID TRUST

Charity registration No:1102943

Notes to the accounts – 31 December 2022

6 Restricted Funds

	At 01.01.22 £	Receipts £	Payments £	Transfers £	At 31.12.22 £
Sudan fund	174,742	-	-	-	174,742
Pakistan fund	52,691	-	-	-	52,691
Zakah	55,627	-	(10,470)	-	45,157
Orphan, needy & emergency Relief	66,911	-	-	-	66,911
Total	<u>349,971</u>	<u>-</u>	<u>(10,470)</u>	<u>-</u>	<u>339,501</u>
6.1 Unrestricted Fund	<u>151,883</u>	<u>46,430</u>	<u>(9,590)</u>	<u>-</u>	<u>188,723</u>

7 Related party transactions

Consultancy fees and expenses amounting to £nil (2021 – £4,500) were paid to Aminah Babikir, daughter of Babikir Ahmed Babikir, one of the trustees during the year under review.