

ULFA AID TRUST
(Charity registration number:1102943)

Report and Accounts

31 December 2024

ULFA AID TRUST

Reference and administrative details

For the year ended 31 December 2024

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
Ahmed Babikir
Adam Lane

Director

Yashima Douglas

Banker

NatWest
Rose Hill
Derby Branch
184 Normanton Road
Derby
DE23 6YY

Independent Examiner of Accounts

I Ramgoolam
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 2024

The trustees present their report together with the accounts of the trust for the year ended 31 December 2024. 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.

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Report of the Trustees for the year ended 31st December 2024 (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 the UK needs greater help and development. 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.

The Trustees Report For 2024

Our fourth retreat to Saudia Arabia has taken place in January. We thank the staff and all Volunteer for making sure the retreat was a success.

We are grateful to all our supporters for helping us to provide help to suffering people in Sudan. The situation is going from bad to even more difficult for people because of constant fighting. We hope the war will stop soon so that people can return to their normal life, and more help could be provided to them (God willing).

The new Rumi's Kitchen has started providing food to the homeless people six days per week. An average of 50 homeless are fed daily. We carry out our feeding project each weekends at Harlesden Umma Mosque and Islamic Centre of Brent.. We are grateful to all the staff and volunteers for their dedication and hard work to deliver much needed support to:

- 1- The Children breakfast and homework club.
- 2- Youth activity programs.
- 3- Mother and toddler's support.
- 4- Befriending the elderly program.
- 5- The homeless support by providing daily meals, winter hampers and many other needs.
- 6- Workshops dealing with knife crimes, mental health, refugee support and women programs.

We thank the London Borough of Brent for their continued support and help. We are also thankful to the Mosque and Islamic Centre of Brent for their support and for the use of their main hall every weekend for feeding the homeless.

The Sudan project will start once the war stops. In the meantime we will continue helping the refugees to the best of our abilities by providing the necessary help in terms of food and medicines

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Report of the Trustees for the year ended 31st December 2024 (cont'd)

- The above activities clearly demonstrate that the charity has achieved its objectives set and the homeless and destitute people are benefiting 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 needs 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 funds 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

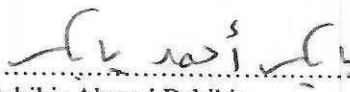
The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its result for that year. In preparing those financial statements the trustees should follow best practice and:

- 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: 18/04/2025


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 2024, 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



Chartered Certified Accountants & Registered Auditors
4 Blenheim Avenue
Gants Hill, Essex, IG2 6JG

Date: 18/04/2025

ULFA AID TRUST
Charity registration No: 1102943
Statement of financial activities
For the year ended 31 December 2024

		Restricted Funds	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	Notes	£	£	£	£
Incoming resources					
Voluntary income	2	9,480	114,461	123,941	90,535
Interest received			8,383	8,383	7,144
		<u>9,480</u>	<u>122,844</u>	<u>132,324</u>	<u>97,679</u>
Resources expended					
Charitable expenditure	2.1				
Repairs & renewals		-	-	-	-
Telephone & advert		-	-	-	-
Travel, accommodation & food		-	-	-	-
Depreciation		-	-	-	10,176
Bank charges & commissions		-	-	-	-
Consultancy		-	-	-	-
Rent, rates & Utilities		-	-	-	-
Accountancy fees		-	2,500	2,500	1,250
General fund – donations		-	100	100	200
Rumi's kitchen & feeding the homeless		-	27,101	27,101	-
Activities: educational trip to S Arabia		-	8,769	8,769	29,549
Qurbani		6,440	-	6,440	3,200
Repairs & renewals			1,500	1,500	604
Total resources expended		<u>6,440</u>	<u>39,970</u>	<u>46,410</u>	<u>90,048</u>
Net (deficit)/ surplus resources		<u>3,040</u>	<u>82,874</u>	<u>85,914</u>	<u>7,631</u>
Net movements in funds					
Total funds at 01.01.2024		313,808	222,027	535,835	528,204
Total funds at 31.12.2024		<u>316,848</u>	<u>304,901</u>	<u>621,749</u>	<u>535,835</u>

ULFA AID TRUST

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Balance sheet as at 31 December 2024

	Notes	2024	2023
		£	£
Tangible fixed assets	4	-	-
Current assets			
Bank and cash balances		621,749	537,085
		<u>621,749</u>	<u>537,085</u>
Creditors: Amounts falling due within one year	5	-	(1,250)
		<u>-</u>	<u>(1,250)</u>
Net current assets		621,749	535,835
Total net assets		<u>621,749</u>	<u>535,835</u>
Funds:			
Income funds			
Restricted	6	316,848	313,808
Unrestricted	6.1	304,901	222,027
		<u>621,749</u>	<u>535,835</u>
Total funds		<u>621,749</u>	<u>535,835</u>

Approved by the board

Date:

19/04/2025



Babikir Ahmed Babikir

ULFA AID TRUST

Charity registration No: 1102943

Notes forming part of the financial statements

For the year ended 31 December 2024

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 costs.

(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 people 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 funds 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 2024****Incoming resources**

2.Voluntary donations	Restricted	Unrestricted	Total 2024	Total 2023
	£	£	£	£
Sudan fund	9,480	-	9,480	-
	-			
Pakistan fund	-	-	-	-
Zakah	-	-	-	-
Orphans, needy & emergency relief	-	-	-	20,000
General fund	-	114,461	114,461	70,535
	<u>9,480</u>	<u>114,461</u>	<u>123,941</u>	<u>90,535</u>

3 Net incoming resources for the year

Net incoming resources for the year is stated after charging	2024	2023
	£	£
Depreciation	-	10,176
Independent examiners' fees	<u>1,250</u>	<u>1,250</u>

ULFA AID TRUST

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Notes to the accounts – 31 December 2024

**4. Tangible Fixed Assets
At Cost**

	Leasehold Imp £	Office equip £	Total £
Balance at 01.01.2024	17,922	12,044	29,966
Addition	-	-	-
Balance at 31.12.2024	17,922	12,044	29,966
Depreciation			
Balance at 01.01.2024	17,922	12,044	29,966
Charge for the year	-	-	-
Balance at 31.12.2024	17,922	12,044	29,966
Netbook value			
As at 31 December 2024	-	-	-
As at 31 December 2023	-	-	-

5.1 Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals – accountancy fees		1,250

ULFA AID TRUST

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Notes to the accounts – 31 December 2024

6 Restricted Funds

	At 01.01.24 £	Receipts £	Payments £	Transfers £	At 31.12.24 £
Sudan fund	167,542	9,480	(6,440)	52,671	223,253
Pakistan fund	52,671	-		(52,671)	-
Zakah	45,157	-	-	-	45,157
Orphan, needy & emergency Relief	48,438	-	-	-	48,438
Total	<u>313,808</u>	<u>9,480</u>	<u>(6,440)</u>	<u>-</u>	<u>316,848</u>
6.1 Unrestricted Fund	<u>222,027</u>	<u>122,844</u>	<u>(39,970)</u>	<u>-</u>	<u>304,901</u>

7 Related party transactions

No consultancy fees or expenses were paid to the trustees in the year under review..