

Charity registration number 1149239 (England and Wales)

Company registration number 08281036

**'THE LIGHT' (UK) LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2025**

# 'THE LIGHT' (UK) LTD

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THE LIGHT' (UK)  
Company Info

Director  
Shabir

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# **THE LIGHT' (UK) LTD**

## **Company Information**

### **Director**

Shabir Ahmed Fazil

### **Secretary**

Mohammed Atif Shabir Fazil

### **Accountants**

Blue Elephant Accountants Limited  
Kembrey Park  
Swindon  
SN2 8UP

### **Registered office**

29 Woodland Avenue  
Slough  
Berkshire  
SL1 3BX

### **Registered number**

08281036

## THE LIGHT' (UK) LTD

### Trustees' Annual Report

The trustees present their report and accounts for the year ended 30 November 2025.

#### Trustees

The following persons served as trustees during the year:

Mr Shabir Fazil  
Mr Atif Fazil  
Mrs Sajida Shabir

#### Structure, governance and management

Type of governing document: Constitution

How the charity is constituted: Trust

The charity is in place to benefit the residents and youth of Slough and clients nationally and internationally. The Light UK provide a bespoke and tailored service by trained staff to support vulnerable children and adults in the community whilst helping them to develop their independence, cognitive skills and life skills. Vulnerability is stipulated but not limited to as members of the community involved in gangs, drugs and alcohol, CSE or SE, and Special Educational Needs and Disabilities.

Furthermore, we target young 'hard to reach individuals who are NEET, and help them to attain qualifications and other experience in order to reach their goals and ambitions.

*To provide facilities which are in the best interest of Social Welfare, recreation and leisure.*

*The main activities which we provide for the community are as follows:*

*Respite care – We provide respite support to children and adults, accessing facilities in the local community. This includes shopping centres, community centres, Day centres, Public libraries, parks, activity centres and other social environments.*

*Mentoring – We offer 1:1 support to young people and adults who need guidance on developing their skills and progressing in life. The progression could be something as small as being mentored to buying products from a supermarket confidently to being prepared and trained on attending a job interview and dealing with questions.*

Furthermore we work directly with children in care and at home who have refused to go to school. Our mentors encourage them and help them to understand the importance of school and the education system whilst working systemically with parents/guardians to reach the set objectives.

*Workshops – The Light UK carry out workshops in local community centres for the whole community. The workshops focus on topics such as Drugs & Alcohol, CSE, Honour based violence, gangs and general employment workshops. These workshops have been very successful and have allowed us to educate the community as well as guide and support those individuals in need.*

Sports – The Light UK carry out up to 3 sporting activities in week engaging 8 – 25 year olds from across Berkshire. The objectives of the sessions are to provide the young people with an activity, mentor them and also allow them to positively integrate with other young people and adults within the community.

International work – The Light UK and its volunteers work abroad by supporting those in poverty. In the last year we targeted different countries in Asia, the middle east and Europe where we sent volunteers to work with the homeless by providing food and temporary shelter. We also carried out work with vulnerable communities. Majority of these trips take place for up to 90 days. These are classed as spontaneous visits and we hope to continue these visits to support people who are struggling and require support.

Food banks – The Light UK are operating a foodbank for the local community in Berkshire. Due to the rise in the cost of living many families are struggling to feed themselves and their families. Our aim is to bridge that gap as much as we can by providing food to any families in need on a weekly basis. This has been a very successful campaign. All users of the foodbank remain anonymous and we promote this as part of our confidentiality policies.

### **Additional details of objectives and activities**

Day centre – The Light UK run a day centre for vulnerable adults. The centre focuses on providing the following activities:

- Interactive arts classes
- Textiles
- Food preparation sessions
- Immersive drama sessions
- Weekly exercise sessions
- Sensory activities
- Outdoor activities

The Light are continuing this service as the service users enjoy this thoroughly. We have a good working relationship with the parents/guardians of the clients and have met objectives set by them during the initial referrals. We have also built a positive relationship with St Andrews Church whom we use for our weekly venue to facilitate the day centre.

### **Placements/Fostering & Overnight**

The Light UK care for young people within the social care system. This could be a temporary short term placement of up to 2 to 3 days or alternatively regarded as a foster placement lasting 6 months at a time.

During this time The Light UK are responsible for ensuring the young person's welfare and wellbeing is looked after. This includes but is not limited to the following:

- Providing shelter
- Food
- Clothing
- Attending appointments such as doctors & dentist
- Ensuring activities are organised for the young person such as Cinema, bowling, Ice skating, Go karting etc
- Time is arranged for young person to meet their family and friends whilst supervised by The Light UK
- Religious needs are met if applicable

## Summary of the main achievements of the charity during the year

In the last year we have supported over 500 young people in the local community, including children and adults nationally and internationally.

We have given them the chance and opportunity to develop in key functional skills as well as providing mentoring and assistance with employment. Furthermore we have provided people food and shelter in underprivileged areas around the world.

## Declaration

The trustees declare that they have approved the trustees' report above.

This report was approved by the board on 30 January 2026 and signed on its behalf.



Shabir Ahmed Fazil  
Chairman

## **THE LIGHT' (UK) LTD**

### **Independent examiner's report to the trustees of 'The Light' (UK) Ltd**

I report to the trustees on my examination of the accounts of the 'The Light' (UK) for the year ended 30 November 2025.

#### **Responsibilities and basis of report**

As the charity trustees of 'The Light' (UK) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

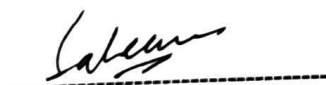
#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

#### **Signed**



Date: 30 January 2026

Blue Elephant Accountants Limited  
MAAT  
Kembrey Park  
Swindon  
SN2 8UP

# 'THE LIGHT' (UK) LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	388,387	714,977
<b>Total income</b>		<u>388,387</u>	<u>714,977</u>
Expenditure on:			
Charitable activities	4	271,407	470,073
<b>Total expenditure</b>		<u>271,407</u>	<u>470,073</u>
<b>Net income and movement in funds</b>		<u>116,980</u>	<u>244,904</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 December 2024		<u>1,160,395</u>	<u>915,491</u>
<b>Fund balances at 30 November 2025</b>		<u><u>1,277,375</u></u>	<u><u>1,160,395</u></u>

*The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.*



# 'THE LIGHT' (UK) LTD

## BALANCE SHEET

AS AT 30 NOVEMBER 2025

	Notes	£	2025 £	£	2024 £
<b>Fixed assets</b>					
Tangible assets	7		-		15,276
Investment property	8		532,718		532,718
Investments			1,885		1,885
			<u>534,603</u>		<u>549,879</u>
<b>Current assets</b>					
Debtors	9	546,552		448,582	
Cash at bank and in hand		197,420		163,134	
		<u>743,972</u>		<u>611,716</u>	
<b>Net current assets</b>			743,972		611,716
<b>Total assets less current liabilities</b>			<u>1,278,575</u>		<u>1,161,595</u>
<b>Creditors: amounts falling due after more than one year</b>	10		(1,200)		(1,200)
<b>Net assets</b>			<u>1,277,375</u>		<u>1,160,395</u>
<b>The funds of the</b>					
Unrestricted funds	11		1,277,375		1,160,395
			<u>1,277,375</u>		<u>1,160,395</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the on 30 January 2026.



**Mr Shabir Fazil**  
**Director**

Company registration number 08281036 (England and Wales)

# 'THE LIGHT' (UK) LTD

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 NOVEMBER 2025

	Notes	£	2025 £	£	2024 £
<b>Cash flows from operating activities</b>					
Cash generated from operations	12		34,286		380,278
<b>Investing activities</b>				(532,718)	
Purchase of investment property					
			34,286		(532,718)
<b>Net cash used in investing activities</b>					
			-		-
<b>Net cash generated from financing activities</b>					
<b>Net (decrease)/increase in cash and cash equivalents</b>			34,286		(152,440)
Cash and cash equivalents at beginning of year			163,134		315,574
<b>Cash and cash equivalents at end of year</b>			<u>197,420</u>		<u>163,134</u>

# 'THE LIGHT' (UK) LTD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 NOVEMBER 2025

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#### 1 Accounting policies

##### Charity information

'THE LIGHT' (UK) LTD is a private company limited by guarantee incorporated in England and Wales. The registered office is 29 Woodland Avenue, Slough, Berkshire, SL1 3BX.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the members have a reasonable expectation that the entity has adequate resources to continue in operational existence for the foreseeable future. Thus the entity continues to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# 'THE LIGHT' (UK) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

(Continued)

### 1 Accounting policies

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	Over 5 years
Fixtures and fittings	Over 5 years
Motor vehicles	Over 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

#### 1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/ (expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.9 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.11 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the balance sheet when the entity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# 'THE LIGHT' (UK) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

(Continued)

### 1 Accounting policies

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the entity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the members are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	388,387	714,977

# 'THE LIGHT' (UK) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

### 4 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
<b>Direct costs</b>	171,979	390,248
Subcontractor costs	34,585	-
Other direct costs	100	223
Donations paid	17,906	21,068
Travel and subsistence		
	<u>224,570</u>	<u>411,539</u>
<b>Share of support and governance costs (see note 5)</b>	46,837	58,534
Support	<u>271,407</u>	<u>470,073</u>
<b>Analysis by fund</b>	271,407	470,073
Unrestricted funds	<u>271,407</u>	<u>470,073</u>

### 5 Support costs allocated to activities

	2025 £	2024 £
Depreciation	15,276	15,649
Rates	2,006	1,941
Light and heat	3,456	3,796
Telephone and internet	3,205	3,274
Insurance	6,144	8,605
Bank charges	-	16
Repairs and maintenance	2,194	10,402
Sundry expenses	3,876	3,762
Rent	9,240	8,890
Postage	10	3
Governance costs	1,234	2,196
Subscriptions	196	-
	<u>46,837</u>	<u>58,534</u>
<b>Analysed between:</b>	46,837	58,534
Charitable expenditure	<u>46,837</u>	<u>58,534</u>

### 6 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# 'THE LIGHT' (UK) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

### 7 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 December 2024	3,489	21,256	112,370	137,115
At 30 November 2025	3,489	21,256	112,370	137,115
<b>Depreciation and impairment</b>				
At 1 December 2024	3,489	18,718	99,632	121,839
Depreciation charged in the year	-	2,538	12,738	15,276
At 30 November 2025	3,489	21,256	112,370	137,115
<b>Carrying amount</b>				
At 30 November 2025	-	-	-	-
At 30 November 2024	-	2,538	12,738	15,276

### 8 Investment property

	2025 £
<b>Fair value</b>	
At 1 December 2024	532,718
Additions through external acquisition	-
At 30 November 2025	532,718

### 9 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	546,552	448,582

Other debtors breakdown is as follows:

Dawat e Islami £104,000 (2024: £25,000)  
M Baig Nil (2024: £10,900)  
Al Medina £150,000 (2024: Nil)  
A Bhatti Nil (2024: £8,322)  
Mr H ul Nabi Nil (2024: £15,000)  
S Mansha Nil (2024: £15,000)  
Dar ul Madinah Nil (2024: £80,000)  
Mr S Fazil £203,657 (2024 : £205,465)  
Property Management & Maintenance Ltd £88,895 (2024: £88,895)

# 'THE LIGHT' (UK) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

### 10 Creditors: amounts falling due after more than one year

	2025 £	2024 £
Accruals and deferred income	1,200	1,200

### 11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2024 £	Incoming resources £	Resources expended £	At 30 November 2025 £
General funds	1,160,395	388,387	(271,407)	1,277,375

#### Previous year:

	At 1 December 2023 £	Incoming resources £	Resources expended £	At 30 November 2024 £
General funds	915,491	714,977	(470,073)	1,160,395

### 12 Cash generated from operations

	2025 £	2024 £
Surplus for the year	116,980	244,904
<b>Adjustments for:</b>		
Depreciation and impairment of tangible fixed assets	15,276	15,648
<b>Movements in working capital:</b>		
Increase in debtors	(97,970)	119,526
Increase in creditors	-	200
<b>Cash generated from operations</b>	<b>34,286</b>	<b>380,278</b>