

UJALA FOUNDATION

England & Wales · Charity number 1173297

Details

Status Registered

Legal form Other

Registered 2017-06-06

Register [View on the Charity Commission register](#)

Contact

Address Manor Park
Pavilion
Slough
SL2 1NP

Phone 07888553355

Email ujalaslough@mail.com

Website ujala.co.uk

Activities

Objects: 1.THE ADVANCEMENT OF THE ISLAMIC RELIGION, IN PARTICULAR BUT NOT EXCLUSIVELY BY:A) ADVISING ON ISLAMIC LAW;B)PROVIDING MARRIAGE AND FAMILY COUNSELLING;C) PROVIDING CLASSICAL ISLAMIC AND ARABIC EDUCATIONAL CLASSES TO ALL;D) PROVIDING A LOCAL YOUTH COMMUNITY CENTRE;2. THE PROMOTION OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY:A) EDUCATING THE PUBLIC IN DIFFERENT RELIGIOUS INCLUDING AN AWARENESS OF THEIR DISTINCTIVE FEATURES AND THEIR COMMON GROUND TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT FAITHS;B) PROMOTING KNOWLEDGE AND MUTUAL UNDER PRACTICES OF DIFFERENT RELIGIOUS FAITHS.

Activities: The charity organisation, based at The Manor Park Pavillion (Slough, SL2 1NP) provides activities such as multicultural/multi-faith get-together meetings for communal and religious harmony, serving food/refreshments for the elderly, and for other religious activities including daily prayers, holding festivals and special occasions with residents of all faiths.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£190,651	£181,456	-	-
2024-03-31	£174,133	£158,611	-	-
2023-03-31	£186,350	£118,794	-	-
2022-03-31	£103,913	£94,818	-	-
2021-03-31	£68,306	£89,072	-	-

Trustees

Name	Role	Appointed
Zulfiqar Ali	Chair	2023-10-02
ARSHAD MEHMOOD		2020-02-24
Aqeel Ahmad Malik		2021-05-18
Fakim Jaumbocus		2020-02-25
Farah Malik		2020-02-25
Hamzah Usman Mahmood		2025-11-02
Mohammed Usman		2024-09-29
Zafar Iqbal		2024-09-29
Zafar Javed		2021-12-22

UJALA FOUNDATION

England & Wales - Charity number 1173297

Accounts

UJALA FOUNDATION

Trustees' Annual Report

Year ended 31 March 2025

Reference and administrative details

Registered charity name	UJALA FOUNDATION
Charity registration number	1173297

The trustees

Zulfiqar Ali (Chair)
Humza Usman Mahmood
Zafar Iqbal
Mohammed Usman
Zafar Javed
Aqeel Ahmad Malik
Farah Malik
Fakim Jaumbocus
Arshad Mehmood

Independent examiner	S. A Ashraf FCCA
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Structure, governance and management

The Charity is run by the Executive Committee which is assisted by a further sub-committee

Objectives and activities

Charitable Objects are:-

1. The advancement of the Islamic Religion, but not exclusively by:

- A) Advising on Islamic Law.
- B) Providing marriage and family counselling.
- C) Providing classical Islamic and Arabic educational classes to all.
- D) Providing a local youth community centre.

2. The promotion of religious harmony for the benefit of the public by:

A) Educating the public in different religions including an awareness of their distinctive features and their common ground to promote good relations between persons of different faiths;

B) Promoting knowledge and mutual understanding of different religious faiths.

**Ujala Foundation
Trustees' Annual Report (continued)**

Year ended 31 March 2025

Objectives and activities (cont/nuect)

The Charity is based at The Manor Park Pavilion, Slough, Berkshire SL2 1NP and provides activities such as multicultural/multifaith get-together meetings for communal and religious harmony, serving food/refreshments for the elderly and for the other religious activities including daily prayers, holding festivals and special occasions with residents of all faiths.

Islamic Legal Advice

Ujala Foundation has become even more popular amongst the community for free legal and Islamically sound counselling and support. We have forged links with various Women's Refugees, Mental Health Agencies and other support outlets who can further use our services.

Adult Islamic Studies

Ujala Foundation continues to run its weekly classes and has introduced a monthly lecture series, hosting prominent visiting lecturers. Due to popular demand, we are also hoping to develop a Qur'anic Arabic classes for adults in the coming year.

Achievements and performance

The charity holds five daily prayers and one or two Jumma prayers in the Mosque. Extra Jumma prayer is held during school holidays and Ramadan to accommodate the extra attendees. It also holds 3 sessions of each annual Eid prayer. Traweeh prayers are held during the month of Ramadan. The charity holds regular gatherings throughout the year to commemorate significant events in the Islamic calendar.

The charity organises weekly activities of ladies exercises, coffee meetings etc. for ladies and youths under the name of Ujala Ladies Wing and Ujala Youth Club. The charity is also running Ujala Elderly Club in which food and refreshments are served as well as health advice is given free of charge to the local residents.

Financial review

Financial results of the charity are shown on the Statement of Financial Activities page 4. The Trustees consider that there are sufficient funds held by the Charity to enable them to carry out the charity activities.

Plans for future periods

The charity has been raising funds for the purchase of an Islamic Community Centre at the right time and has engaged the whole community in fundraising activities.

The trustees' annual report was approved on 28/01/2026 and signed on behalf of the board of trustees

by:

Name ZULFIQAR ALI

Sign:



28 January 2026

UJALA FOUNDATION
Statement of Financial Activities
Year ended 31 March 2025

		Unrestricted	Restricted	Total	Last Year
		Funds	Funds	Funds	Total Funds
	Notes	2025	2025	2025	2024
		£	£	£	£
Donation, grants and income	4	169,701	20,950	190,651	174,133
Total income		<u>169,701</u>	<u>20,950</u>	<u>190,651</u>	<u>174,133</u>
Expenditure					
Expenditure on charitable activities and governance costs	5	158,957	22,499	181,456	158,611
Total expenditure		<u>158,957</u>	<u>22,499</u>	<u>181,456</u>	<u>158,611</u>
Net income and net movement in funds		<u>10,744</u>	<u>(1,549)</u>	<u>9,195</u>	<u>15,522</u>
Reconciliation of funds					
Total funds brought forward		11,709	255,632	267,341	240,110
Total Funds carried forward		<u>22,453</u>	<u>254,083</u>	<u>276,536</u>	<u>255,632</u>

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

UJALA FOUNDATION
Statement of Financial Position
31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets			
Debtors	10	217	217
Cash at bank and in hand	11	-	-
Total current assets		<u>255,881</u>	<u>255,632</u>
Creditors		<u>256,098</u>	<u>255,849</u>
Amounts due within one year	12	350	350
Net current assets		<u>255,748</u>	<u>255,499</u>
Total assets less current liabilities		<u>255,748</u>	<u>255,499</u>
Net assets including pension asset/liability		<u>255,748</u>	<u>255,499</u>
Funds of the charity			
Restricted funds		241,924	243,923
Unrestricted funds		13,824	11,576
Total charity funds		<u>255,748</u>	<u>255,499</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 January 2026, and are signed on behalf of the board by:



Trustee

UJALA FOUNDATION

Independent examiner's report to the trustees of Ujala Foundation

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Ujala Foundation ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'), I report in respect of my examination of the charity's financial statements 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 financial statements do not accord with those records; or
3. the financial statements 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.



Mr S Ashraf - FCCA
Chartered Certified Accountant
The Porter Building
1 Brunel Way
Slough
Berkshire
SL1 1FQ

The date upon which this report was completed is :-
28 January 2026

UJALA FOUNDATION

England & Wales - Charity number 1173297

Accounts

Registered Charity Number
1173297

UJALA FOUNDATION
Report and Accounts
Year ended 31 March 2024
Accounts

UJALA FOUNDATION
Financial statements
Year ended 31 March 2024

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UJALA FOUNDATION

Trustees' Annual Report

Year ended 31 March 2024

Reference and administrative details

Registered charity name UJALA FOUNDATION

Charity registration number 1173297

The trustees

- Mr Z Ali (Chair)
- Mr A Mehmood
- Mr F Jaurnbocus
- Mrs F Malik
- Mr A A Malik
- Mr Z Javed
- Mr M Usman
- Mr Z Iqbal

Independent examiner Mr Saif Ashraf ACCA

Structure, governance and management

The Charity is run by the Executive Committee which is assisted by a further sub-committee

Objectives and activities

Charitable Objects are:-

1. The advancement of the Islamic Religion, but not exclusively by:

- A) Advising on Islamic Law.
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A) Educating the public in different religions including an awareness of their distinctive features and their common ground to promote good relations between persons of different faiths;

B) Promoting knowledge and mutual understanding of different religious faiths.

**Ujala Foundation
Trustees' Annual Report (continued)**

Year ended 31 March 2023

Objectives and activities (cont/nuect)

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Ujala Foundation continues to run its weekly classes and has introduced a monthly lecture series, hosting prominent visiting lecturers. Due to popular demand, we are also hoping to develop a Qur'anic Arabic classes for adults in the coming year.

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The charity organises weekly activities of ladies exercises, coffee meetings etc. for ladies and youths under the name of Ujala Ladies Wing and Ujala Youth Club. The charity is also running Ujala Elderly Club in which food and refreshments are served as well as health advice is given free of charge to the local residents.

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Financial results of the charity are shown on the Statement of Financial Activities page 4. The Trustees consider that there are sufficient funds held by the Charity to enable them to carry out the charity activities.

Plans for future periods

The charity has been raising funds for the purchase of an Islamic Community Centre at the right time and has engaged the whole community in fundraising activities.

The trustees' annual report was approved on 10/01/2024 and signed on behalf of the board of trustees

by:

Name ZULFIQARALI

Sign:



28 January 2025

UJALA FOUNDATION
Statement of Financial Activities
Year ended 31 March 2024

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2024 £	2024 £	2024 £	2023 £
Donation, grants and income	4	156,476	17,657	174,133	186,350
Total income		<u>156,476</u>	<u>17,657</u>	<u>174,133</u>	<u>186,350</u>
Expenditure					
Expenditure on charitable activities and governance costs	5	149,521	9,090	158,611	118,794
Total expenditure		<u>149,521</u>	<u>9,090</u>	<u>158,611</u>	<u>118,794</u>
Net income and net movement in funds		<u>6,955</u>	<u>8,567</u>	<u>15,522</u>	<u>67,556</u>
Reconciliation of funds					
Total funds brought forward		4,754	235,356	240,110	245,154
Total Funds carried forward		<u>11,709</u>	<u>243,923</u>	<u>255,632</u>	<u>312,710</u>

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

UJALA FOUNDATION
Statement of Financial Position
31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	217	255
Debtors	11	-	-
Cash at bank and in hand		255,632	245,254
Total current assets		<u>255,849</u>	<u>245,509</u>
Creditors			
Amounts due within one year	12	350	350
Net current assets		<u>255,499</u>	<u>245,159</u>
Total assets less current liabilities		<u>255,499</u>	<u>245,159</u>
Net assets including pension asset/liability		<u>255,499</u>	<u>245,159</u>
Funds of the charity			
Restricted funds		243,923	240,538
Unrestricted funds		11,576	4,621
Total charity funds		<u>255,499</u>	<u>245,159</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 January 2025, and are signed on behalf of the board by:



Trustee

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Manor Park Pavilion, Slough, Berkshire, SL2 1NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2018. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 16.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemption available under paragraph 1.12 of FRS 102;

(a) No cash flow statement has been presented for the charity.

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2024

3. Accounting policies (*continued*)

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2024

3. Accounting policies (*continued*)

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods,
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment 20% reducing balance

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2024

3. Accounting policies (*continued*)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are

4 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds
	2024 £	2024 £	2024 £
Donations			
Donation receivable	96,487	17,657	114,144
Grants			
Grants receivable	21,809	-	21,809
Other income			
Children fees	38,180		38,180
	<u>118,296</u>	<u>17,657</u>	<u>174,133</u>
			-
	Unrestricted Funds	Restricted Funds	Total Funds
	2023 £	2023 £	2023 £
Donations			
Donation receivable	67,393	-	67,393
Grants			
Grants receivable	36,520	-	36,520

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2024

103,913	-	103,913
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5 Expenditure on charitable activities and governance costs

	Activities undertaken directly	Support costs	Total costs 2024	Total costs 2023
	£	£	£	£
Food and refreshments	1,318	-	1,318	1,659
Governance and administrative costs	157,293	-	157,293	-
	158,611	-	158,611	1,659

Net income

Net income is stated after charging/(crediting):

Depreciation of tangible fixed assets

2024	2023
£	£
38	74

Independent examination fees

Fees payable to the independent examiner for:

Independent examination of the financial statements

2024	2023
£	£
350	350

Staff costs

Wages and salaries

Social security and pension costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	46,335	43,412
	46,335	43,412

The average head count of employees during the year was 9 (2023:5). The average number of full-time equivalent employees during the year is analysed as follows:

2024	2023
9	9

No employee received employee benefits of more than £60,000 during the year.

9. Trustee remuneration and expenses

All trustees are volunteers. No remuneration or other benefits from employment with the charity for a related entity were received by the trustees.

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2024

10. Tangible fixed assets	Equipment
Cost	584
At 1 April 2022	-
Additions	-
Disposals	-
At 31 March 2023	<u>584</u>
Depreciation	
At 1 April 2022	329
Charge for the year	38
On disposals	-
At 31 March 2023	<u>367</u>
Net book value	
At 31 March 2024	<u>217</u>
At 31 March 2023	<u>255</u>

11. Debtors	2024 £	2023 £
Prepayments and accruals	<u>-</u>	<u>-</u>

12. Creditors: amounts falling due within one year	2024 £	2023 £
Social security and other taxes	-	-
Other creditors	350	350
Overdraft	-	-
	<u>350</u>	<u>350</u>

	2024 £	2023 £
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13. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £NIL (2023: £0).

14. Analysis of charitable funds

Unrestricted funds (Main Account)

	At 01 April 2023	Income	Expenditure	Adjustment of funds	At 31 March 2024
	£	£	£		£
General funds	4,621	156,476	(158,611)	(133)	2,619

Restricted funds (Savings and Funeral)

	At 01 April 2023	Income	Expenditure	Adjustment of funds	At 31 March 2024
	£	£	£		£
General funds	240,388	17,657	(9,090)	6,677	255,632

15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	217	-	217
Current assets	4,716	240,388	245,104
Creditors less than 1 year	(350)	-	(350)
Net assets	4,583	240,388	244,971

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	255	-	255
Current assets	4,716	240,538	245,254
Creditors less than 1 year	(350)	-	(350)
Net assets	4,621	240,538	245,159

16. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned

to FRS 102 on 1 April 2018.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

Manangement information

Year ended 31 March 2024

The following pages do not form part of the financial statements

UJALA FOUNDATION
Detailed Statements of Financial Activities
Year ended 31 March 2024

	2024	2023
	£	£
Donations receivable	114,144	183,350
Grants receivable	21,809	3,000
Children fees	38,180	-
Total	174,133	186,350
Total Income	174,133	186,350
 Expenditure		
Expenditure on charitable activities and governance costs		
Food and refreshments	1,318	1,659
Salaries - Administrative staff	46,335	43,412
Pension Contributions - administrative staff	-	-
Employers' NI - Administrative staff	957	-
Health and safety costs	-	600
Advertising and PR	364	1,669
Training and welfare	630	856
Accountancy fees other than examiners/auditors	839	800
Rates, water and service charges	84,132	67,119
Premises repairs and renewals	299	189
Telephone and fax	674	540
Stationery and printing	752	1,691
Educational supplies	1,047	-
Computer IT, repairs and renewals	878	-
Charitable donations	7,110	-
Funeral costs	9,090	-
Freelance services	-	-
Sundry expenses	4,148	214
Depreciation of governance assets	38	45
Total expenditure	158,611	118,794
Net (loss)/profit	15,522	67,556

UJALA FOUNDATION
Detailed Statements of Financial Activities
Year ended 31 March 2024

2024
£

2023
£

UJALA FOUNDATION

Independent examiner's report to the trustees of Ujala Foundation

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Ujala Foundation ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

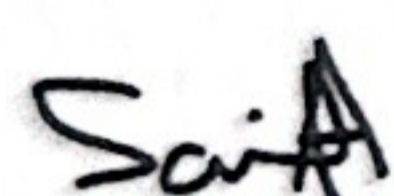
As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'), I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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 financial statements do not accord with those records; or
3. the financial statements 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.



Mr Saif Ashraf
Chartered Certified Accountant
The Porter Building
1 Brunel Way
Slough
Berkshire
SL1 1FQ

The date upon which this report was completed is :-
28 January 2024

UJALA FOUNDATION

England & Wales - Charity number 1173297

Accounts

Registered Charity Number
1173297

UJALA FOUNDATION
Report and Accounts
Year ended 31 March 2023
Accounts

UJALA FOUNDATION
Financial statements
Year ended 31 March 2023

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Independent examiner's report to the trustees	3
Statement of Financial Activities	7
Accountants' report	4
Statement of financial position	5
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The following pages do not form part of the financial statements

Detailed statement of financial activities	13-14
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UJALA FOUNDATION

Trustees' Annual Report

Year ended 31 March 2023

Reference and administrative details

Registered charity name	UJALA FOUNDATION
Charity registration number	1173297

The trustees

Mr A Mehmood
Mr F Jaumbocus
Mrs F Malik
Mr A A Malik
Mr Z Javed
Mr Zulfiqar Ali

Independent examiner	Mr Saif Ashraf ACCA
-----------------------------	----------------------------

Structure, governance and management

The Charity is run by the Executive Committee which is assisted by a further sub-committee

Objectives and activities

Charitable Objects are:-

1. The advancement of the Islamic Religion, but not exclusively by:
 - A) Advising on Islamic Law.
 - B) Providing marriage and family counselling.
 - C) Providing classical Islamic and Arabic educational classes to all.
 - D) Providing a local youth community centre.
2. The promotion of religious harmony for the benefit of the public by:
 - A) Educating the public in different religions including an awareness of their distinctive features and their common ground to promote good relations between persons of different faiths;
 - B) Promoting knowledge and mutual understanding of different religious faiths.

Ujala Foundation
Trustees' Annual Report (continued)

Year ended 31 March 2023

Objectives and activities (cont/nuect)

The Charity is based at The Manor Park Pavilion, Slough, Berkshire SL2 1NP and provides activities such as multicultural/multifaith get-together meetings for communal and religious harmony, serving food/refreshments for the elderly and for the other religious activities including daily prayers, holding festivals and special occasions with residents of all faiths.

Islamic Legal Advice

Ujala Foundation has become even more popular amongst the community for free legal and Islamically sound counselling and support. We have forged links with various Women's Refugees, Mental Health Agencies and other support outlets who can further use our services.

Adult Islamic Studies

Ujala Foundation continues to run its weekly classes and has introduced a monthly lecture series, hosting prominent visiting lecturers. Due to popular demand, we are also hoping to develop a Qur'anic Arabic classes for adults in the coming year.

Achievements and performance

The charity holds five daily prayers and one or two Jumma prayers in the Mosque. Extra Jumma prayer is held during school holidays and Ramadan to accommodate the extra attendees. It also holds 3 sessions of each annual Eid prayer. Traweeh prayers are held during the month of Ramadan. The charity holds regular gatherings throughout the year to commemorate significant events in the Islamic calendar.

The charity organises weekly activities of ladies exercises, coffee meetings etc. for ladies and youths under the name of Ujala Ladies Wing and Ujala Youth Club. The charity is also running Ujala Elderly Club in which food and refreshments are served as well as health advice is given free of charge to the local residents.

Financial review

Financial results of the charity are shown on the Statement of Financial Activities page 4. The Trustees consider that there are sufficient funds held by the Charity to enable them to carry out the charity activities.

Plans for future periods

The charity has been raising funds for the purchase of an Islamic Community Centre at the right time and has engaged the whole community in fundraising activities.

The trustees' annual report was approved on 10/01/2024 and signed on behalf of the board of trustees

by:

Name ZULFIQAR ALI

Sign:



10 January 2024

UJALA FOUNDATION

Independent examiner's report to the trustees of Ujala Foundation

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Ujala Foundation ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'), I report in respect of my examination of the charity's financial statements 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 financial statements do not accord with those records; or
3. the financial statements 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.



Saif Ashraf ACCA
Chartered Certified Accountant
The Porter Building
1 Brunel Way
Slough
Berkshire
SL1 1FQ

The date upon which this report was completed is :-
11 January 2024

UJALA FOUNDATION
Statement of Financial Activities
Year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2023 £	2023 £	2023 £	2022 £
Donation and grants	4	100,994	85,356	186,350	103,913
Total income		<u>100,994</u>	<u>85,356</u>	<u>186,350</u>	<u>103,913</u>
Expenditure					
Expenditure on charitable activities and governance costs	5	118,794	-	118,794	82,582
Total expenditure		<u>118,794</u>	<u>-</u>	<u>118,794</u>	<u>82,582</u>
Net income and net movement in funds		<u>(17,800)</u>	<u>85,356</u>	<u>67,556</u>	<u>21,331</u>
Reconciliation of funds					
Total funds brought forward		101,232	143,922	245,154	92,137
Total Funds carried forward		<u>83,432</u>	<u>229,278</u>	<u>303,575</u>	<u>113,468</u>

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

UJALA FOUNDATION
Statement of Financial Position
31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	255	300
Debtors	11	-	-
Cash at bank and in hand	14	245,254	143,922
Total current assets		<u>245,509</u>	<u>144,222</u>
Creditors			
Amounts due within one year	12	350	19,272
Net current assets		<u>245,159</u>	<u>124,950</u>
Total assets less current liabilities		<u>245,159</u>	<u>124,950</u>
Net assets including pension asset/liability		<u>245,159</u>	<u>124,950</u>
Funds of the charity			
Restricted funds		240,538	-
Unrestricted funds		4,621	124,950
Total charity funds		<u>245,159</u>	<u>124,950</u>

These financial statements were approved by the board of trustees and authorised for issue on 09 January 2024, and are signed on behalf of the board by:



Trustee

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Manor Park Pavilion, Slough, Berkshire, SL2 1NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2018. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 16.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemption available under paragraph 1.12 of FRS 102;

(a) No cash flow statement has been presented for the charity.

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2023

3. Accounting policies (*continued*)

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2023

3. Accounting policies (*continued*)

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods,
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment 20% reducing balance

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2023

3. Accounting policies (*continued*)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds
	2023 £	2023 £	2023 £
Donations			
Donation receivable	97,994	85,356	183,350
Grants			
Grants receivable	3,000	-	3,000
	<u>100,994</u>	<u>85,356</u>	<u>186,350</u>
			-
	Unrestricted Funds	Restricted Funds	Total Funds
	2022 £	2022 £	2022 £
Donations			
Donation receivable	67,393	-	67,393
Grants			
Grants receivable	36,520	-	36,520
	<u>103,913</u>	<u>-</u>	<u>103,913</u>

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2023

Expenditure on charitable activities and governance costs

	Activities undertaken directly	Support costs	Total costs 2023	Total costs 2022
	£	£	£	£
Elderly club -food and refreshments	1,659	-	1,659	515
Governance costs	-	-	-	66,878
	<u>1,659</u>	<u>-</u>	<u>1,659</u>	<u>67,393</u>

Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>45</u>	<u>74</u>

Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>350</u>	<u>300</u>

Staff costs

Wages and salaries
Social security and pension costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	43,412	12,986
	<u>43,412</u>	<u>12,986</u>

The average head count of employees during the year was 9 (2022:5). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	<u>9</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year.

9. Trustee remuneration and expenses

All trustees are volunteers. No remuneration or other benefits from employment with the charity for a related entity were received by the trustees.

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2023

10. Tangible fixed assets

	Equipment
Cost	584
At 1 April 2022	-
Additions	-
Disposals	-
At 31 March 2023	<u>584</u>
Depreciation	
At 1 April 2022	284
Charge for the year	45
On disposals	-
At 31 March 2023	<u>329</u>
Net book value	
At 31 March 2023	<u>255</u>
At 31 March 2022	<u>300</u>

11. Debtors

	2023 £	2022 £
Prepayments and accruals	-	-
	<u>-</u>	<u>-</u>

12. Creditors: amounts falling due within one year

	2023 £	2022 £
Social security and other taxes	-	-
Other creditors	350	300
Overdraft	-	18,972
	<u>350</u>	<u>19,272</u>

13. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £NIL (2022: £0).

14. Cash in Bank

Cash in Bank includes restricted funds of £240,538.

15. Analysis of charitable funds

Unrestricted funds

	At 01 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	154,514	100,994	(118,794)	136,714

Restricted funds

	At 01 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	143,922	85,356	(43,412)	185,866

	At 01 April 2022	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	135,002	103,913	82,582	156,333

16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	255	-	255
Current assets	4,716	240,538	245,254
Creditors less than 1 year	(350)	-	(350)
Net assets	4,621	240,538	245,159

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	300	-	300
Current assets	-	143,922	143,922
Creditors less than 1 year	(19,272)	-	(19,272)

Net assets	<u>(18,972)</u>	<u>143,922</u>	<u>124,950</u>
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17. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2018.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

UJALA FOUNDATION
Detailed Statements of Financial Activities
Year ended 31 March 2023

	2023	2022
	£	£
Donations receivable	183,350	67,393
Grants receivable	3,000	36,520
Total	186,350	103,913
Total Income	186,350	103,913

Expenditure

Expenditure on charitable activities and governance costs

Elderly club -food and refreshments	1,659	515
Salaries - Administrative staff	43,412	12,986
Pension Contributions - administrative staff	-	-
Employers' NI - Administrative staff	-	-
Health and safety costs	600	
Advertising and PR	1,669	
Training and welfare	856	750
Accountancy fees other than examiners/auditors	800	320
Rates, water and service charges	67,119	58,796
Premises repairs and renewals	189	10
Telephone and fax	540	1,049
Stationery and printing	1,691	288
Freelance services	-	6,020
Sundry expenses	214	1,024
Depreciation of governance assets	45	74

UJALA FOUNDATION

England & Wales - Charity number 1173297

Accounts

Registered Charity Number
1173297

UJALA FOUNDATION

Report and Accounts

Year ended 31 March 2022

Accounts

Mr S Ashraf - Bsc Hons ACCA
The Porter Building
1 Brunel Way
Slough
Berkshire
SL1 1FQ

UJALA FOUNDATION

Trustees' Annual Report

Year ended 31 March 2022

Reference and administrative details

Registered charity name **UJALA FOUNDATION**

Charity registration number **1173297**

Principal office

The trustees

Mr A Mehmood
Mr F Jaurnbocus
Mrs F Malik
Mr M A A Chaudhry
Mr A A Malik
Mr Z Javed

Independent examiner Mr Saif Ashraf, Bsc Hons ACCA

Structure, governance and management

The Charity is run by the Executive Committee which is assisted by a further sub-committee

Objectives and activities

Charitable Objects are:-

1. The advancement of the Islamic Religion, but not exclusively by:

- A) Advising on Islamic Law.
- B) Providing marriage and family counselling.
- C) Providing classical Islamic and Arabic educational classes to all.
- D) Providing a local youth community centre.

2. The promotion of religious harmony for the benefit of the public by:

- A) Educating the public in different religions including an awareness of their distinctive features and their common ground to promote good relations between persons of different faiths;
- B) Promoting knowledge and mutual understanding of different religious faiths.

**Ujala Foundation
Trustees' Annual Report (continued)**

Year ended 31 March 2022

Objectives and activities (cont/nuect)

The Charity is based at The Manor Park Pavilion, Slough, Berkshire SL2 1NP and provides activities such as multicultural/multifaith get-together meetings for communal and religious harmony, serving food/refreshments for the elderly and for the other religious activities including daily prayers, holding festivals and special occasions with residents of all faiths.

Islamic Legal Advice

Ujala Foundation has become even more popular amongst the community for free legal and Islamically sound counselling and support. We have forged links with various Women's Refugees, Mental Health Agencies and other support outlets who can further use our services.

Adult Islamic Studies

Ujala Foundation continues to run its weekly classes and has introduced a monthly lecture series, hosting prominent visiting lecturers. Due to popular demand, we are also hoping to develop a Qur'anic Arabic classes for adults in the coming year.

Achievements and performance

The charity holds five daily prayers and one or two Jumma prayers in the Mosque. Extra Jumma prayer is held during school holidays and Ramadan to accommodate the extra attendees. It also holds 3 sessions of each annual Eid prayer. Traweeh prayers are held during the month of Ramadan. The charity holds regular gatherings throughout the year to commemorate significant events in the Islamic calendar.

The charity organises weekly activities of ladies exercises, coffee meetings etc. for ladies and youths under the name of Ujala Ladies Wing and Ujala Youth Club. The charity is also running Ujala Elderly Club in which food and refreshments are served as well as health advice is given free of charge to the local residents.

Financial review

Financial results of the charity are shown on the Statement of Financial Activities page 4. The Trustees consider that there are sufficient funds held by the Charity to enable them to carry out the charity activities.

Plans for future periods

The charity has been raising funds for the purchase of an Islamic Community Centre at the right time and has engaged the whole community in fundraising activities.

The trustees' annual report was approved on 27 March 2023 and signed on behalf of the board of trustees

by:

Name FARAH MALIK

Sign: Malik

28.3.2023

27 March 2023

UJALA FOUNDATION

Independent examiner's report to the trustees of Ujala Foundation

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Ujala Foundation ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'), I report in respect of my examination of the charity's financial statements 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 financial statements do not accord with those records; or
3. the financial statements 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

Saif Ashraf, Bsc Hons ACCA
Chartered Certified Accountants
The Porter Building
1 Brunel Way
Slough
Berkshire
SL1 1FQ



The date upon which this report was completed is :-
27 March 2023

UJALA FOUNDATION
Statement of Financial Activities
Year ended 31 March 2022

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2022 £	2022 £	2022 £	2021 £
Donation and grants	4	103,913		103,913	68,306
		-			-
Total income		<u>103,913</u>		<u>103,913</u>	<u>68,306</u>
Expenditure					
Expenditure on charitable activities and governance costs	5	81,832		81,832	79,088
Trustees' expenses		12,986		12,986	9,984
Total expenditure		<u>94,818</u>	-	<u>94,818</u>	<u>89,072</u>
Net income and net movement in funds		<u>9,095</u>	-	<u>9,095</u>	<u>(20,766)</u>
Reconciliation of funds					
Total funds brought forward		92,137	143,922	236,059	112,903
Total Funds carried forward		<u>101,232</u>	<u>143,922</u>	<u>245,154</u>	<u>92,137</u>

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


UJALA FOUNDATION
Statement of Financial Position
31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	300	374
Debtors	11	-	148
Cash at bank and in hand	14	143,922	79,814
Total current assets		<u>144,222</u>	<u>79,962</u>
Creditors			
Amounts due within one year	12	19,272	272
Net current assets		<u>124,950</u>	<u>79,690</u>
Total assets less current liabilities		<u>124,950</u>	<u>79,690</u>
Net assets including pension asset/liability		<u>124,950</u>	<u>79,690</u>
Funds of the charity			
Restricted funds		124,650	-
Unrestricted funds		300	79,690
Total charity funds		<u>124,950</u>	<u>79,690</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 March 2023, and are signed on behalf of the board by:

Arshad M
ARSHAD MEHMOOD

Trustee


FAKIM JAUMBOCUS

Trustee

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Manor Park Pavilion, Slough, Berkshire, SL2 1NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2018. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 16.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemption available under paragraph 1.12 of FRS 102;

(a) No cash flow statement has been presented for the charity.

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2022

3. Accounting policies (*continued*)

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2022

unspent, in which case it may be regarded as restricted.

3. Accounting policies (*continued*)

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods,
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2022

Fixtures, fittings and equipment 20% reducing balance

3. Accounting policies (*continued*)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2022

Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds
	2022 £	2022 £	2022 £
Donations			
Donation receivable	67,393	-	67,393
Grants			
Grants receivable	36,520	-	36,520
	<u>103,913</u>	<u>-</u>	<u>103,913</u>
			-
	Unrestricted Funds	Restricted Funds	Total Funds
	2021 £	2021 £	2021 £
Donations			
Donation receivable	43,893	-	43,893
Grants			
Grants receivable	24,413	-	24,413
	<u>68,306</u>	<u>-</u>	<u>68,306</u>

Expenditure on charitable activities and governance costs

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Elderly club -food and refreshments	515	-	515	9,114
Governance costs	-	43,378	43,378	79,958
	<u>515</u>	<u>43,378</u>	<u>43,893</u>	<u>89,072</u>

Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>74</u>	<u>93</u>

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2022

Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	300	200

Staff costs

Wages and salaries
Social security and pension costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	12,986	9,984
Social security and pension costs	0	19
	<u>12,986</u>	<u>10,003</u>

The average head count of employees during the year was 5 (2021:4). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	<u>5</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2021: £60,000).

9. Trustee remuneration and expenses

All trustees are volunteers. No remuneration or other benefits from employment with the charity for a related entity were received by the trustees.

10. Tangible fixed assets

	Equipment
Cost	584
At 1 April 2021	-
Additions	-
Disposals	-
At 31 March 2022	<u>584</u>
Depreciation	
At 1 April 2021	210
Charge for the year	74
On disposals	-
At 31 March 2022	<u>284</u>
Net book value	
At 31 March 2022	<u>300</u>
At 31 March 2021	<u>374</u>

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2022

11. Debtors	2022	2021
	£	£
Prepayments and accruals	-	148
	<u>-</u>	<u>148</u>
12. Creditors: amounts falling due within one year	2022	2021
	£	£
Social security and other taxes	-	72
Other creditors	300	200
Overdraft	18,972	
	<u>19,272</u>	<u>272</u>
	2022	2021
	£	£

13. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £NIL (2021: £44).

14. Cash in Bank and in hand

Cash in Bank and in Hand includes restricted funds of £143,922 which will be used for a specific use in the future

UJALA FOUNDATION
Detailed Statements of Financial Activities
Year ended 31 March 2022

	2022	2021
	£	£
Donations receivable	67,393	43,893
Grants receivable	36,520	24,413
Total	103,913	68,306
Total Income	103,913	68,306

Expenditure

Expenditure on charitable activities and governance costs

Elderly club -food and refreshments	515	9,114
Salaries - Administrative staff	12,986	9,984
Pension Contributions - administrative staff	-	19
Employers' NI - Administrative staff	-	28
Training and welfare	750	-
Accountancy fees other than examiners/auditors	320	200
Rates, water and service charges	58,796	56,854
Premises repairs and renewals	10	-
Telephone and fax	1,049	966
Stationery and printing	288	318
Freelance services	6,020	1,178
Sundry expenses	1,024	334
Depreciation of governance assets	74	93

UJALA FOUNDATION

England & Wales - Charity number 1173297

Accounts

Registered Charity Number
1173297

UJALA FOUNDATION
Report and Accounts
Year ended 31 March 2021
Accounts



Awan & Co
ACCOUNTANTS
& TAX ADVISORS

The Porter Building
1 Brunel Way
Slough
Berkshire
SL1 1FQ

UJALA FOUNDATION
Financial statements
Year ended 31 March 2021

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The following pages do not form part of the financial statements

Detailed statement of financial activities	13-14
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UJALA FOUNDATION

Trustees' Annual Report

Year ended 31 March 2021

Reference and administrative details

Registered charity name UJALA FOUNDATION

Charity registration number 1173297

Principal office

The trustees

Mr A Mehmood
Mr F Jaunbocus
Mrs F Malik
Mr M A A Chaudhry
Mr Z Ali
Mr A A Malik
Mr Z Javed

Charity secretary Mr Zulfiqar Ali

Independent examiner Mohammad Farooq Awan, MA, FFA, FIPA

Structure, governance and management

The Charity is run by the Executive Committee which is assisted by a further sub-committee

Objectives and activities

Charitable Objects are:-

1. The advancement of the Islamic Religion, but not exclusively by:

- A) Advising on Islamic Law.
- B) Providing marriage and family counselling.
- C) Providing classical Islamic and Arabic educational classes to all.
- D) Providing a local youth community centre.

2. The promotion of religious harmony for the benefit of the public by:

A) Educating the public in different religions including an awareness of their distinctive features and their common ground to promote good relations between persons of different faiths;

B) Promoting knowledge and mutual understanding of different religious faiths.

Ujala Foundation

Trustees' Annual Report (continued)

Year ended 31 March 2020

Objectives and activities (cont/nuect)

The Charity is based at The Manor Park Pavilion, Slough, Berkshire SL2 1NP and provides activities such as multicultural/multifaith get-together meetings for communal and religious harmony, serving food/refreshments for the elderly and for the other religious activities including daily prayers, holding festivals and special occasions with residents of all faiths.

Islamic Legal Advice

Ujala Foundation has become even more popular amongst the community for free legal and Islamically sound counselling and support. We have forged links with various Women's Refugees, Mental Health Agencies and other support outlets who can further use our services.

Adult Islamic Studies

Ujala Foundation continues to run its weekly classes and has introduced a monthly lecture series, hosting prominent visiting lecturers. Due to popular demand, we are also hoping to develop a Qur'anic Arabic classes for adults in the coming year.

Achievements and performance

The charity holds five daily prayers and one or two Jumma prayers in the Mosque. Extra Jumma prayer is held during school holidays and Ramadan to accommodate the extra attendees. It also holds 3 sessions of each annual Eid prayer. Traweeh prayers are held during the month of Ramadan. The charity holds regular gatherings throughout the year to commemorate significant events in the Islamic calendar.

The charity organises weekly activities of ladies exercises, coffee meetings etc. for ladies and youths under the name of Ujala Ladies Wing and Ujala Youth Club. The charity is also running Ujala Elderly Club in which food and refreshments are served as well as health advice is given free of charge to the local residents.

Financial review

Financial results of the charity are shown on the Statement of Financial Activities page 4. The Trustees consider that there are sufficient funds held by the Charity to enable them to carry out the charity activities.

Plans for future periods

The charity has been raising funds for the purchase of an Islamic Community Centre at the right time and has engaged the whole community in fundraising activities.

The trustees' annual report was approved on 9 February 2022 and signed on behalf of the board of trustees

by:

Mr Zulfiqar Ali



14 February 2022

UJALA FOUNDATION

Independent examiner's report to the trustees of Ujala Foundation

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Ujala Foundation ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'), I report in respect of my examination of the charity's financial statements 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 financial statements do not accord with those records; or
3. the financial statements 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.



Mohammad Farooq Awan, MA, FFA, FIPA
Certified Financial Accountants
The Porter Building
1 Brunel Way
Slough
Berkshire
SL1 1FQ

The date upon which this report was completed is :-
14 February 2022

UJALA FOUNDATION
Statement of Financial Activities
Year ended 31 March 2021

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Funds
	Notes	2021 £	2021 £	2021 £	2020 £
Donation and grants	4	68,306		68,306	142,307
		-			-
Total income		<u>68,306</u>		<u>68,306</u>	<u>142,307</u>
Expenditure					
Expenditure on charitable activities and governance costs	5	79,088		79,088	102,202
Trustees' expenses		9,984		9,984	
Total expenditure		<u>89,072</u>	-	<u>89,072</u>	<u>102,202</u>
Net income and net movement in funds		<u>(20,766)</u>	-	<u>(20,766)</u>	<u>40,105</u>
Reconciliation of funds					
Total funds brought forward		112,903		112,903	72,798
Total Funds carried forward		<u>92,137</u>	-	<u>92,137</u>	<u>112,903</u>

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


UJALA FOUNDATION
Statement of Financial Position
31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	374	467
Debtors	11	148	14,214
Cash at bank and in hand		79,814	98,570
Total current assets		<u>79,962</u>	<u>112,784</u>
Creditors:-			
amounts due within one year	12	272	348
Net current assets		<u>79,690</u>	<u>112,436</u>
Total assets less current liabilities		<u>79,690</u>	<u>112,436</u>
Net assets including pension asset / liability		<u>79,690</u>	<u>112,436</u>
Funds of the charity			
Unrestricted funds		<u>79,690</u>	<u>112,436</u>
Total charity funds		<u>79,690</u>	<u>112,436</u>

These financial statements were approved by the board of trustees and authorised for issue on 14 February 2022, and are signed on behalf of the board by:



Mr F Jaumocus
 Trustee



Mr Z Ali
 Trustee

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Manor Park Pavilion, Slough, Berkshire, SL2 1NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2018. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 16.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemption available under paragraph 1.12 of FRS 102;

(a) No cash flow statement has been presented for the charity.

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2021

3. Accounting policies (*continued*)

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2021

unspent, in which case it may be regarded as restricted.

3. Accounting policies (*continued*)

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods,
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2021

Fixtures, fittings and equipment 20% reducing balance

3. Accounting policies (*continued*)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2021

Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds
	2021 £	2021 £	2021 £
Donations			
Donation receivable	43,893	-	43,893
Grants			
Grants receivable	24,413	-	24,413
	<u>68,306</u>	<u>-</u>	<u>68,306</u>
			-
	Unrestricted Funds	Restricted Funds	Total Funds
	2020 £	2020 £	2020 £
Donations			
Donation receivable	124,933	-	124,933
Grants			
Grants receivable		4,304	4,304
	<u>124,933</u>	<u>4,304</u>	<u>129,237</u>

Expenditure on charitable activities and governance costs

	Activities n directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Elderly club -food and refreshments	9,114 -		9,114	4,303
Governance costs	-	115,819	115,819	97,899
	<u>9,114</u>	<u>115,819</u>	<u>124,933</u>	<u>102,202</u>

Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>93</u>	<u>117</u>

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2021

Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	200	120

Staff costs

Wages and salaries
Social security and pension costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	9,984	25,578
Social security and pension costs	19	158
	<u>200</u>	<u>120</u>

The average head count of employees during the year was 4 (2020:4). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2020: £60,000).

9. Trustee remuneration and expenses

All trustees are volunteers. No remuneration or other benefits from employment with the charity for a related entity were received by the trustees.

10. Intangible fixed assets

	Equipment
Cost	584
At 1 April 2020	-
Additions	-
Disposals	-
At 31 March 2021	<u>584</u>
Depreciation	
At 1 April 2020	117
Charge for the year	93
On disposals	-
At 31 March 2021	<u>210</u>
Net book value	
At 31 March 2021	<u>374</u>
At 31 March 2020	<u>467</u>

UJALA FOUNDATION

Notes to the Accounts

Year ended 31 March 2021

11. Debtors

	2021	2020
	£	£
Prepayments and accruals	148	14,214
	<u>148</u>	<u>14,214</u>

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Social security and other taxes	72	228
Other creditors	200	120
	<u>272</u>	<u>348</u>

13. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £44 (2020: £158).

14. Analysis of charitable funds

Unrestricted funds

	At 01 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	112,903	68,306	(79,088)	102,121

	At 01 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	72,798	142,307	(102,202)	112,903

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	374	374
Current assets	79,962	79,962
Creditors less than 1 year	(272)	(272)
Net assets	<u>80,064</u>	<u>80,064</u>

	Unrestricted Funds	Total Funds 2,020
	£	£
Tangible fixed assets	467	467
Current assets	112,784	112,784
Creditors less than 1 year	(348)	(348)
Net assets	<u>112,903</u>	<u>112,903</u>

16. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2018.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

UJALA FOUNDATION

Manangement information

Year ended 31 March 2021

The following pages do not form part of the financial statements

UJALA FOUNDATION**Detailed Statements of Financial Activities**

Year ended 31 March 2021

	2021	2,020
	£	£
Donations receivable	43,893	124,933
Grants receivable	24,413	17,374
Total	68,306	142,307
Total Income	68,306	142,307

Expenditure**Expenditure on charitable activities and governance costs**

Elderly club -food and refreshments	9,114	4,303
Salaries - Administrative staff	9,984	25,578
Pension Contributions - administrative staff	19	158
Employers' NI - Administrative staff	28	-
Training and welfare	-	213
Accountancy fees other than examiners/auditors	200	120
Rates, water and service charges	56,854	55,552
Premises repairs and renewals	-	134
Telephone and fax	966	529
Stationery and printing	318	2,240
Freelance services	1,178	13,138
Sundry expenses	334	120
Depreciation of governance assets	93	117
Total expenditure	79,088	102,202
Net (loss)/profit	(10,782)	40,105