

Registered Charity Number
1173297

UJALA FOUNDATION

Report and Accounts

Year ended 31 March 2021

Accounts



The Porter Building
1 Brunel Way
Slough
Berkshire
SL1 1FQ

UJALA FOUNDATION
Financial statements
Year ended 31 March 2021

	Pages
Trustees' annual report	1-2
Statement of trustees' responsibilities	5
Independent examiner's report to the trustees	3
Statement of Financial Activities	7
Accountants' report	4
Statement of financial position	5
Notes to the financial statements	6-12

The following pages do not form part of the financial statements

Detailed statement of financial activities	13-14
--	--------------

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>-</u>	<u>89,072</u>	<u>102,202</u>
Net income and net movement in funds		<u>(20,766)</u>	<u>-</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>-</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
	200	120

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
4	4

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	584
Depreciation	
At 1 April 2020	117
Charge for the year	93
On disposals	-
At 31 March 2021	210
Net book value	
At 31 March 2021	374
At 31 March 2020	467

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>

	2021 £	2020 £
--	-----------	-----------

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
	£	£
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
	£	£
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