

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

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

Trustee

  
FARIM JAUMBECCKS

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 £
<b>Donations</b>			
Donation receivable	67,393	-	67,393
<b>Grants</b>			
Grants receivable	36,520	-	36,520
	103,913	-	103,913
			-

	Unrestricted Funds	Restricted Funds	Total Funds
	2021 £	2021 £	2021 £
<b>Donations</b>			
Donation receivable	43,893	-	43,893
<b>Grants</b>			
Grants receivable	24,413		24,413
	68,306	-	68,306

### **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
	515	43,378	43,893	89,072

### **Net income**

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	74	93



## UJALA FOUNDATION

### Notes to the Accounts

#### Year ended 31 March 2022

##### Independent examination fees

	2022	2021
	£	£
<b>Fees payable to the independent examiner for:</b>		
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
5	4

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
<b>Cost</b>	584
At 1 April 2021	-
Additions	-
Disposals	-
At 31 March 2022	<u>584</u>
<b>Depreciation</b>	
At 1 April 2021	210
Charge for the year	74
On disposals	-
At 31 March 2022	<u>284</u>
<b>Net book value</b>	
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
	-	148
12. Creditors: amounts falling due within one year		
	2022 £	2021 £
Social security and other taxes	-	72
Other creditors	300	200
Overdraft	18,972	
	19,272	272
	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**

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

**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