

CHARITY REGISTRATION NUMBER: 1178288

Uukma Charity Foundation
Unaudited Financial Statements
For the year ended
30 September 2021

XAVIERS ACCOUNTANTS LIMITED

Chartered Certified Accountants and Registered Auditors

Suite 3J
Recycling Lives Centre
1A Essex Street
Preston
PR1 1QE

Uukma Charity Foundation

Financial Statements

Year ended 30 September 2021

	Pages
Trustees' annual report	1 to 4
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 to 12

Uukma Charity Foundation

Trustees' Annual Report

Year ended 30 September 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

Reference and administrative details

Registered charity name Uukma Charity Foundation

Charity registration number 1178288

Principal office 5 Saltrush Road
Manchester
M22 0DJ

The trustees

Mr Mammen Philip
Mr Shaji Thomas
Mr Eby Sebastian
Mr Varughese Daniel
Mr Byju Thomas
Mr Manojkumar Pillai
Mr Alex Varghese
Mr Titto Thomas
Mr Francis Mathew
Mr Rojimon Varughese
Mr Babu Mankuzhiyi John
Mr Lalichen George

Independent examiner Mijos Xavier ACA FCCA
Xaviers Accountants Limited
Chartered Certified Accountants and Registered Auditors
Suite 3J
Recycling Lives Centre
1A Essex Street
Preston
PR1 1QE

Uukma Charity Foundation

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

The financial statements have been prepared in accordance with the accounting policies set out in notes 1-3 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing document

The trust is an unincorporated trust, constituted under a trust deed dated 08 SEP 2017 and is a registered charity (Registered on 8 May 2018 and charity registration number 1178288).

Trustees

The charity is managed by a committee of trustees. Trustees are appointed by the Board of Trustees of the UUKMA Charity Foundation. This appointment of the Board of Trustees is ratified by the National Executive Committee of the UUKMA. Union of United Kingdom Malayalee Associations (UUKMA) a non-profit organisation, working at the national level in the UK with the objectives of promoting fellowship of its member associations and their constituent members spread throughout the length and breadth of the UK through diverse means. It nurtures and nourishes the cultural and linguistic heritages and traditions of a Malayalee immigrant community, hailing from Kerala, India whereas successfully striving hard for a socio-cultural integration of the Keralite community with the UK. This is achieved through diverse means including activities, programmes and initiatives of multi-faceted dimensions in terms of culture, fine arts, literature, sports, education, women empowerment, professional advancements, intra and inter-generational needs of Keralite.

UUKMA Charity Foundation is the well organised charity wing of UUKMA. Ever since its establishment in 2017, as is testified by the previous annual reports, it caters to the emergency financial needs of a community in general and the beneficiaries in particular when there are no alternative avenues of redressal.

The trustees have been completely engaged in overseeing the operational aspects of the charity. This is achieved through regular formal and informal consultations and meetings. There are informal procedures for induction and training of new trustees. Trustees are also encouraged to attend external briefings, training courses and prompted to familiarise with the gamut of Charity operations in the UK context so as to empower the UUKMA Charity Foundation to operate within the confines of the laws of the UK, adhering to all the rules and guidance as stipulated by the UK Government. It is made mandatory for the Trustees to monitor and review major risk elements which the charity is exposed to and where necessary introduce control and implement systems and procedures in place to manage those risks.

Uukma Charity Foundation

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

Objectives and activities

Objectives of the Charity

The UUKMA Charity Foundation's objectives are broadly defined in terms of providing relief, support and assistance to those who are in dire circumstances, living in the United Kingdom or elsewhere, especially in the State of Kerala, by reason of their age, ill-health, disability, financial hardship, unforeseen circumstances, death and burial, educational bursary / scholarship for deserving candidates on need cum merit basis, victims of natural calamities and pandemic, disadvantages of other dimensions, etc and such other charitable purposes as the Trustees deem acceptable from time to time. While we set our objectives, and plan our activities, we have strictly adhered to the UK Charity Commission's guidelines to ensure integrity, transparency, meritocracy, and accountability.

Achievements and performance

During the period, the Foundation made seven appeals, six of which were for meeting the funeral needs to satisfy the wishes of the deceased and their family members. The beneficiaries' requests were diligently scrutinised, and decisions were taken on merits. In all the instances of funeral appeals, the end utilisation was for taking the mortal remains of the body to take to Kerala (India) for the final rites and burial as per the concerned faith practices.

The other appeal was made for supporting the Covid 19 relief measures taken by the Government of Kerala, especially targeting the weaker and marginalised. Coming to specifics:

7. First Appeal: Anitha Jayamohan Appeal:

The appeal was made on the 17th March 2021 and concluded on 25th March 21 where an amount of £5,072.51 was raised and £5,000.00 was given to the family by cheque payment.

2. Second Appeal: Amal Prasad Appeal:

The appeal was made on the 14th April 2021 and concluded on 22nd April 21 where an amount of £4,199.02 was raised and £4,189.02 was given to the family by cheque payment

3. Third Appeal: Covid 19 Victims Support for Kerala Appeal:

The appeal was made on the 6th May 2021 and concluded on 24th June 21 where an amount of £2,673.59 was raised. Even though the collected amount was supposed to be transferred to Chief Ministers Relief Fund in Kerala, it was not done as the impact of the pandemic waned off. The amount is still kept in the accounts of the Foundation. It had been decided that fund collected would be used in any such circumstances or any other appropriate and purpose-oriented causes as decided by the Board of Trustees.

4. Fourth Appeal: Ajitha Antony Funeral Appeal:

The appeal was made on the 30th June 2021 and concluded on 7th July 21 where an amount of £14,019.11 was raised and £14,019.11 was given to the family by cheque payment.

5. Fifth Appeal: Albin Ratnakar Funeral Fund Appeal:

The appeal was made on 14th July 21 and concluded on 21st July 21 where an amount of £3,021.59 was raised and £3,021.59 was given to the family by cheque payment.

Uukma Charity Foundation

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

Achievements and performance *(continued)*

6. Sixth Appeal: Jagadeesh Kovilan Funeral Fund Appeal:

The appeal was made on the 28th July 21 and concluded on 2nd September 21 where an amount of £5,734.37 was raised and £2,325 was given to the family by cheque payment.

7. Seventh Appeal: Charles Joseph Funeral Fund Appeal:

The appeal was made on the 8th September 21 and concluded on 29th September 21 where an amount of £2,853.93 was raised before 30th September 21 and further donations came into the account after the said date. It is to be noted that £3,446 was given to the next of kin to Charles Joseph in the ensuing period.

Thus, altogether an amount of £34,900 was raised in six funeral appeals and disbursed to the beneficiaries as per their requirements like flight charges, funeral service charges etc.

The Foundation gratefully recollect the support by member associations and their members in wholehearted supporting the appeals. The Union of UK Malayalee Associations (UUKMA) and its member associations were in the forefront as the main channel for espousing the causes of UCF, its appeals and mobilising resources. UUKMA appreciates the yeoman services and contributions from its member associations.

Financial review

During the period ending 30th September 2021, through seven appeals, six of which were for funding transport of the mortal remains of persons to Kerala for funeral and other related expenses and the one appeal for supporting the Covid victims in Kerala: £34,900 for funeral appeals and £2,674 for the Covid appeal, of which £28,555 was disbursed and the amount collected for Covid was kept in the account for reasons stated elsewhere.

Reserve policy

It is policy of the charity to maintain unrestricted funds at a level which equates to approximately twelve months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

The trustees' annual report was approved and signed on behalf of the board of trustees by:

Mr Alex Varghese
Trustee

Date: 19 January 2023

Uukma Charity Foundation

Independent Examiner's Report to the Trustees of Uukma Charity Foundation

Year ended 30 September 2021

I report to the trustees on my examination of the financial statements of Uukma Charity Foundation ('the charity') for the year ended 30 September 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.

Mijos Xavier ACA FCCA
Independent Examiner

Xaviers Accountants Limited
Chartered Certified Accountants and Registered Auditors
Suite 3J
Recycling Lives Centre
1A Essex Street
Preston
PR1 1QE

Date: 19 January 2023

Uukma Charity Foundation

Statement of Financial Activities

Year ended 30 September 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	2,674	34,900	37,574	—
Total income		<u>2,674</u>	<u>34,900</u>	<u>37,574</u>	<u>—</u>
Expenditure					
Expenditure on charitable activities	5	(500)	(28,555)	(29,055)	—
Total expenditure		<u>(500)</u>	<u>(28,555)</u>	<u>(29,055)</u>	<u>—</u>
Net income and net movement in funds		<u>2,174</u>	<u>6,345</u>	<u>8,519</u>	<u>—</u>
Reconciliation of funds					
Total funds brought forward		181	22,766	22,947	22,947
Total funds carried forward		<u>2,355</u>	<u>29,111</u>	<u>31,466</u>	<u>22,947</u>

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

The notes on pages 8 to 12 form part of these financial statements.

Uukma Charity Foundation

Statement of Financial Position

30 September 2021

	Note	2021 £	2020 £
Current assets			
Debtors	9	—	750
Cash at bank and in hand		31,966	22,697
		<u>31,966</u>	<u>23,447</u>
Creditors: amounts falling due within one year	10	(500)	(500)
Net current assets		<u>31,466</u>	<u>22,947</u>
Total assets less current liabilities		<u>31,466</u>	<u>22,947</u>
Net assets		<u><u>31,466</u></u>	<u><u>22,947</u></u>
Funds of the charity			
Restricted funds		29,111	22,766
Unrestricted funds		2,355	181
Total charity funds	11	<u><u>31,466</u></u>	<u><u>22,947</u></u>

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

Mr Alex Varghese
Trustee

Date: 19 January 2023

The notes on pages 8 to 12 form part of these financial statements.

Uukma Charity Foundation

Notes to the Financial Statements

Year ended 30 September 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 5 Saltrush Road, Manchester, M22 0DJ.

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.

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.

Uukma Charity Foundation

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

3. Accounting policies *(continued)*

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.

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, non-charitable 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.

Uukma Charity Foundation

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations - Unrestricted	2,674	—	2,674
Donations - Santhwanam Funeral Support	—	34,900	34,900
	<u>2,674</u>	<u>34,900</u>	<u>37,574</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations - Unrestricted	—	—	—
Donations - Santhwanam Funeral Support	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations - Santhwanam Funeral Support	—	28,555	28,555
Support costs	500	—	500
	<u>500</u>	<u>28,555</u>	<u>29,055</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations - Santhwanam Funeral Support	—	—	—
Support costs	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>

6. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>—</u>

7. Staff costs

The average head count of employees during the year was Nil (2020: Nil).

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

Uukma Charity Foundation

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

8. Trustee remuneration and expenses

No remuneration or benefits were received by the trustees.

No trustee expenses have been incurred.

9. Debtors

	2021 £	2020 £
Other debtors	—	750

10. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	500	500

11. Analysis of charitable funds

Unrestricted funds

	1 October 2021 £	Income £	Expenditure £	30 September 2021 £
General funds	181	2,674	(500)	2,355

	1 October 2019 £	Income £	Expenditure £	30 September 2020 £
General funds	181	—	—	181

Restricted funds

	1 October 2020 £	Income £	Expenditure £	30 September 2021 £
Flood Relief Appeal	22,766	-	-	22,766
Santhwanam Funeral Support	-	34,900	(28,555)	6,345
Total Restricted funds	22,766	34,900	(28,555)	29,111

	1 October 2019 £	Income £	Expenditure £	At 30 September 2020 £
Flood Relief Appeal	22,766	—	—	22,766

Uukma Charity Foundation

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

12. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	2,854	29,112	31,966
Creditors less than 1 year	(500)	—	(500)
Net assets	<u>2,354</u>	<u>29,112</u>	<u>31,466</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	681	22,766	23,447
Creditors less than 1 year	(500)	—	(500)
Net assets	<u>181</u>	<u>22,766</u>	<u>22,947</u>