

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
EVINGTON MUSLIM EDUCATION TRUST**

Fortus Midlands Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

EVINGTON MUSLIM EDUCATION TRUST
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For The Year Ended 31 March 2021

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EVINGTON MUSLIM EDUCATION TRUST

REPORT OF THE TRUSTEES For The Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects as detailed in the constitution are to promote, protect and advance the religious, educational and cultural interest of Muslims in particular and any deserving cause or people in Leicester and surrounding areas, irrespective of their religion or race, in general.

Public benefit

In planning our activities to further the charity's aims and objectives, the management committee has given careful consideration to the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity made continuing donations to support the Land of Learning school, evening school and Umar Faruq orphanage.

The charity also contributed towards the running costs of the Evington Muslim Centre, including evening classes, community gatherings and seminars.

FINANCIAL REVIEW

Principal funding sources

Net movement in funds during the year was £24,262 (2020 £(25,688)).

As a charity the public has the assurance that all funds generated must be applied for the purposes of the charity's objectives and activities. As a charity we enjoy tax exemption on our charitable activities and our investment income and gains provided these are applied for our charitable aims. The financial benefits we receive from the tax exemptions are all applied to help maintain our objectives.

Reserves policy

The adequacy of the reserves policy is reviewed annually. The review encompasses the nature of the income and expenditure streams, and the need to match income with commitments and the nature of the reserves.

Appeals will be made when considered appropriate by the trustees to provide finance for specific projects/disasters.

At the end of the financial year, the total funds of the charity were £442,563 (2020: £418,301).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Evington Muslim Education Trust was established under a trust deed dated 3 May 1998 and was amended on 26 February 1999. The Trust was registered with the Charity Commission (registration number 1075379) on 6 May 1999 as a charity.

Recruitment and appointment of new trustees

The management of the Trust is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

All Trustees retire at the end of the annual general meeting after the date they were appointed but they may be re-elected or re-appointed.

Induction and training of new trustees

The Trustees stay up to date with current requirements by reading Charity Commission publications and other relevant literature.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1075379

Principal address

1 - 3 Evington Drive
Leicester
LE5 5PS

EVINGTON MUSLIM EDUCATION TRUST

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2021**

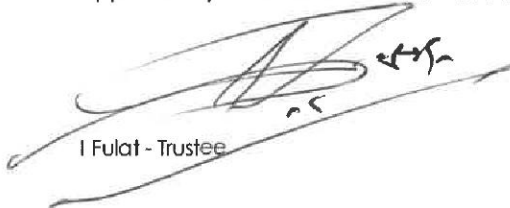
Trustees

I Ahmed
I Fulat
F A Mahomed
O Valli
G Hussain
Y Ahmed (appointed 2.8.21)
M A Patel (appointed 2.8.21)
I A Suleman (appointed 2.8.21)

Independent Examiner

Fortus Midlands Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

Approved by order of the board of trustees on 25 January 2022 and signed on its behalf by:



I Fulat - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EVINGTON MUSLIM EDUCATION TRUST**

Independent examiner's report to the trustees of Evington Muslim Education Trust

I report to the charity trustees on my examination of the accounts of Evington Muslim Education Trust (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Richard Buckby
Fortus Midlands Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

25 January 2022

EVINGTON MUSLIM EDUCATION TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		61,732	11,122	72,854	51,737
EXPENDITURE ON					
Charitable activities					
Grants payable		1	41,197	41,198	70,094
Other		7,394	-	7,394	7,331
Total		7,395	41,197	48,592	77,425
NET INCOME/(EXPENDITURE)		54,337	(30,075)	24,262	(25,688)
RECONCILIATION OF FUNDS					
Total funds brought forward		95,219	323,082	418,301	443,989
TOTAL FUNDS CARRIED FORWARD		149,556	293,007	442,563	418,301

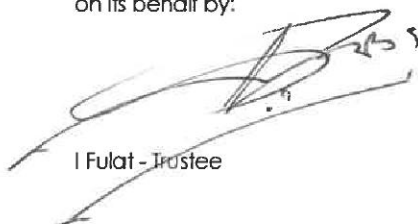
The notes form part of these financial statements

EVINGTON MUSLIM EDUCATION TRUST

**BALANCE SHEET
31 March 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	4	208,815	214,525
CURRENT ASSETS			
Debtors	5	188,131	183,600
Cash at bank		46,546	21,975
		<u>234,677</u>	<u>205,575</u>
CREDITORS			
Amounts falling due within one year	6	(929)	(1,799)
NET CURRENT ASSETS		<u>233,748</u>	<u>203,776</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		442,563	418,301
NET ASSETS		<u>442,563</u>	<u>418,301</u>
FUNDS	8		
Unrestricted funds		149,557	95,219
Restricted funds		293,006	323,082
TOTAL FUNDS		<u>442,563</u>	<u>418,301</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2022 and were signed on its behalf by:



I Fulat - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

Evington Muslim Education Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements including audit, strategic management and trustee's meetings and reimbursed expenses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 2% on cost

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Taxes Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

EVINGTON MUSLIM EDUCATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2021**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,861	35,876	51,737
 EXPENDITURE ON			
Charitable activities			
Grants payable	-	70,094	70,094
Other	1,621	5,710	7,331
Total	<u>1,621</u>	<u>75,804</u>	<u>77,425</u>
 NET INCOME/(EXPENDITURE)	<u>14,240</u>	<u>(39,928)</u>	<u>(25,688)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	80,979	363,010	443,989
 TOTAL FUNDS CARRIED FORWARD	<u><u>95,219</u></u>	<u><u>323,082</u></u>	<u><u>418,301</u></u>

4. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2020 and 31 March 2021	<u>292,862</u>
DEPRECIATION	
At 1 April 2020	78,337
Charge for year	5,710
At 31 March 2021	<u>84,047</u>
NET BOOK VALUE	
At 31 March 2021	<u><u>208,815</u></u>
At 31 March 2020	<u><u>214,525</u></u>

EVINGTON MUSLIM EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2021

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Gift Aid accrued income	6,531	2,000
EMC loan account	181,600	181,600
	<u>188,131</u>	<u>183,600</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	929	1,799
	<u>929</u>	<u>1,799</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	1,943	206,872	208,815	214,525
Current assets	148,543	86,134	234,677	205,575
Current liabilities	(929)	-	(929)	(1,799)
	<u>149,557</u>	<u>293,006</u>	<u>442,563</u>	<u>418,301</u>

8. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	95,219	54,338	149,557
Restricted funds			
Evington Muslim Centre	86,961	(15,973)	70,988
Umar Faruq Orphanage	235,821	(16,120)	219,701
Somalia Famine Fund	300	(300)	-
Evington Muslim Centre-59 Stoughton Drive			
North	-	2,252	2,252
Zakat Sadka Fitra	-	65	65
	<u>323,082</u>	<u>(30,076)</u>	<u>293,006</u>
TOTAL FUNDS	<u>418,301</u>	<u>24,262</u>	<u>442,563</u>

EVINGTON MUSLIM EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2021

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,732	(7,394)	54,338
Restricted funds			
Evington Muslim Centre	-	(15,973)	(15,973)
Umar Faruq Orphanage	3,250	(19,370)	(16,120)
Somalia Famine Fund	-	(300)	(300)
Evington Muslim Centre-59 Stoughton Drive			
North	2,252	-	2,252
Zakat Sadka Fitra	5,620	(5,555)	65
	<u>11,122</u>	<u>(41,198)</u>	<u>(30,076)</u>
TOTAL FUNDS	<u>72,854</u>	<u>(48,592)</u>	<u>24,262</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	80,979	14,240	95,219
Restricted funds			
Evington Muslim Centre	136,961	(50,000)	86,961
Umar Faruq Orphanage	225,749	10,072	235,821
Somalia Famine Fund	300	-	300
	<u>363,010</u>	<u>(39,928)</u>	<u>323,082</u>
TOTAL FUNDS	<u>443,989</u>	<u>(25,688)</u>	<u>418,301</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,861	(1,621)	14,240
Restricted funds			
Evington Muslim Centre	-	(50,000)	(50,000)
Umar Faruq Orphanage	35,876	(25,804)	10,072
	<u>35,876</u>	<u>(75,804)</u>	<u>(39,928)</u>
TOTAL FUNDS	<u>51,737</u>	<u>(77,425)</u>	<u>(25,688)</u>

EVINGTON MUSLIM EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2021

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	80,979	68,578	149,557
Restricted funds			
Evington Muslim Centre	136,961	(65,973)	70,988
Umar Faruq Orphanage	225,749	(6,048)	219,701
Somalia Famine Fund	300	(300)	-
Evington Muslim Centre-59 Stoughton Drive			
North	-	2,252	2,252
Zakat Sadka Fitra	-	65	65
	<u>363,010</u>	<u>(70,004)</u>	<u>293,006</u>
TOTAL FUNDS	<u>443,989</u>	<u>(1,426)</u>	<u>442,563</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,593	(9,015)	68,578
Restricted funds			
Evington Muslim Centre	-	(65,973)	(65,973)
Umar Faruq Orphanage	39,126	(45,174)	(6,048)
Somalia Famine Fund	-	(300)	(300)
Evington Muslim Centre-59 Stoughton Drive			
North	2,252	-	2,252
Zakat Sadka Fitra	5,620	(5,555)	65
	<u>46,998</u>	<u>(117,002)</u>	<u>(70,004)</u>
TOTAL FUNDS	<u>124,591</u>	<u>(126,017)</u>	<u>(1,426)</u>

The specific purposes for which the funds are to be applied are as follows:

Umar Faruq Orphanage - Tsunami Relief Fund

This fund was set up following the Asian tsunami in December 2004 to raise funds for the immediate relief of suffering in the Banda Aceh region of Indonesia and to construct an orphanage in the same area.

The orphanage was completed in 2007. Funds continue to be raised to help meet the day to day costs of running the orphanage.

Evington Muslim Centre appeal fund

The trust raised funds in order for Evington Muslim Centre to have a purpose built madressa and school building and extend the services already provided by the Mosque for evening classes.

Somalia Famine fund

This fund was established in order to raise funds for the relief of famine across the Horn of Africa.

EVINGTON MUSLIM EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2021

9. RELATED PARTY DISCLOSURES

The charity made donations totalling £nil (2020: £50,000) to Evington Muslim Centre in the year. At the year end, Evington Muslim Centre owed the charity £181,600 (2020: £181,600). The trustee Mr I A Fulat, is the Chairman of Evington Muslim Centre.

EVINGTON MUSLIM EDUCATION TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	68,323	49,873
Gift aid	4,531	1,864
	<u>72,854</u>	<u>51,737</u>
Total incoming resources	72,854	51,737
EXPENDITURE		
Charitable activities		
Grants to institutions	41,198	70,094
Support costs		
Management		
Freehold property depreciation	5,710	5,710
Finance		
Bank charges	754	1,897
Governance costs		
Accountancy and legal fees	930	(276)
Total resources expended	<u>48,592</u>	<u>77,425</u>
Net income/(expenditure)	<u><u>24,262</u></u>	<u><u>(25,688)</u></u>

This page does not form part of the statutory financial statements