

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
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 2022

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EVINGTON MUSLIM EDUCATION TRUST

REPORT OF THE TRUSTEES For The Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 £203,893 (2021 £24,262).

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 £646,456 (2021: £442,563).

EVINGTON MUSLIM EDUCATION TRUST

REPORT OF THE TRUSTEES For The Year Ended 31 March 2022

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

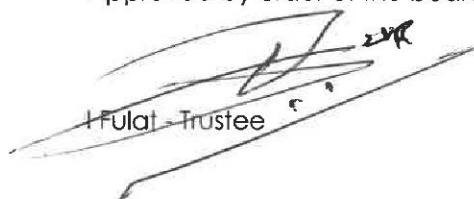
Trustees

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 11 January 2023 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 2022.

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

Date: 13/1/2023

EVINGTON MUSLIM EDUCATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		219,317	28,365	247,682	72,854
EXPENDITURE ON					
Charitable activities					
Grants payable		19,260	17,199	36,459	41,198
Other		1,626	5,704	7,330	7,394
Total		20,886	22,903	43,789	48,592
NET INCOME		198,431	5,462	203,893	24,262
RECONCILIATION OF FUNDS					
Total funds brought forward		149,557	293,006	442,563	418,301
TOTAL FUNDS CARRIED FORWARD		347,988	298,468	646,456	442,563

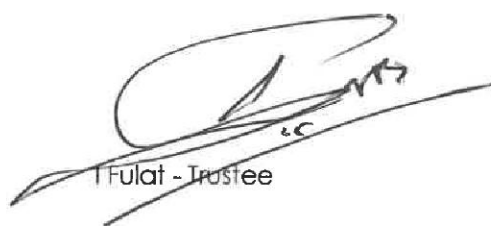
The notes form part of these financial statements

EVINGTON MUSLIM EDUCATION TRUST

**BALANCE SHEET
31 March 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	4	203,111	208,815
CURRENT ASSETS			
Debtors	5	198,536	188,131
Cash at bank		245,784	46,546
		<u>444,320</u>	<u>234,677</u>
CREDITORS			
Amounts falling due within one year	6	(975)	(929)
NET CURRENT ASSETS		<u>443,345</u>	<u>233,748</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>646,456</u>	<u>442,563</u>
NET ASSETS		<u>646,456</u>	<u>442,563</u>
FUNDS	8		
Unrestricted funds		347,988	149,557
Restricted funds		298,468	293,006
TOTAL FUNDS		<u>646,456</u>	<u>442,563</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 January 2023 and were signed on its behalf by:



I. Fulat - Trustee

The notes form part of these financial statements

EVINGTON MUSLIM EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 March 2022

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

EVINGTON MUSLIM EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	61,732	11,122	72,854
EXPENDITURE ON			
Charitable activities			
Grants payable	1	41,197	41,198
Other	7,394	-	7,394
Total	7,395	41,197	48,592
NET INCOME/(EXPENDITURE)	54,337	(30,075)	24,262

EVINGTON MUSLIM EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2022

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	95,219	323,082	418,301
TOTAL FUNDS CARRIED FORWARD	<u>149,556</u>	<u>293,007</u>	<u>442,563</u>

4. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2021 and 31 March 2022	<u>292,862</u>
DEPRECIATION	
At 1 April 2021	84,047
Charge for year	5,704
At 31 March 2022	<u>89,751</u>
NET BOOK VALUE	
At 31 March 2022	<u>203,111</u>
At 31 March 2021	<u>208,815</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Gift Aid accrued income	16,722	6,531
EMC loan account	181,600	181,600
Other debtors	214	-
	<u>198,536</u>	<u>188,131</u>

EVINGTON MUSLIM EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	975	929
	<u>975</u>	<u>929</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	7,653	195,458	203,111	208,815
Current assets	362,300	82,020	444,320	234,677
Current liabilities	(21,965)	20,990	(975)	(929)
	<u>347,988</u>	<u>298,468</u>	<u>646,456</u>	<u>442,563</u>

8. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	149,557	198,431	347,988
Restricted funds			
Evington Muslim Centre	70,988	(14,668)	56,320
Umar Faruq Orphanage	219,701	(1,605)	218,096
Evington Muslim Centre-59			
Stoughton Drive North	2,252	-	2,252
Zakat Sadka Fitra	65	21,735	21,800
	<u>293,006</u>	<u>5,462</u>	<u>298,468</u>
TOTAL FUNDS	<u>442,563</u>	<u>203,893</u>	<u>646,456</u>

EVINGTON MUSLIM EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2022

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	219,317	(20,886)	198,431
Restricted funds			
Evington Muslim Centre	5,170	(19,838)	(14,668)
Umar Faruq Orphanage	1,460	(3,065)	(1,605)
Zakat Sadka Fitra	21,735	-	21,735
	<u>28,365</u>	<u>(22,903)</u>	<u>5,462</u>
TOTAL FUNDS	<u>247,682</u>	<u>(43,789)</u>	<u>203,893</u>

Comparatives for 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 2022

8. MOVEMENT IN FUNDS - continued

Comparative 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>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	95,219	252,769	347,988
Restricted funds			
Evington Muslim Centre	86,961	(30,641)	56,320
Umar Faruq Orphanage	235,821	(17,725)	218,096
Somalia Famine Fund	300	(300)	-
Evington Muslim Centre-59			
Stoughton Drive North	-	2,252	2,252
Zakat Sadka Fitra	-	21,800	21,800
	<u>323,082</u>	<u>(24,614)</u>	<u>298,468</u>
TOTAL FUNDS	<u>418,301</u>	<u>228,155</u>	<u>646,456</u>

EVINGTON MUSLIM EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2022

8. MOVEMENT IN FUNDS - continued

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	281,049	(28,280)	252,769
Restricted funds			
Evington Muslim Centre	5,170	(35,811)	(30,641)
Umar Faruq Orphanage	4,710	(22,435)	(17,725)
Somalia Famine Fund	-	(300)	(300)
Evington Muslim Centre-59			
Stoughton Drive North	2,252	-	2,252
Zakat Sadka Fitra	27,355	(5,555)	21,800
	<u>39,487</u>	<u>(64,101)</u>	<u>(24,614)</u>
TOTAL FUNDS	<u>320,536</u>	<u>(92,381)</u>	<u>228,155</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 2022

9. RELATED PARTY DISCLOSURES

The charity made donations totalling £19,838 (2021: £15,973) to Evington Muslim Centre in the year. At the year end, Evington Muslim Centre owed the charity £181,600 (2021: £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 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	237,491	68,323
Gift aid	10,191	4,531
	<u>247,682</u>	<u>72,854</u>
Total incoming resources	247,682	72,854
EXPENDITURE		
Charitable activities		
Grants to institutions	36,459	41,198
Support costs		
Management		
Freehold property depreciation	5,704	5,710
Finance		
Bank charges	651	754
Governance costs		
Accountancy and legal fees	975	930
	<u>43,789</u>	<u>48,592</u>
Total resources expended	43,789	48,592
Net income	<u><u>203,893</u></u>	<u><u>24,262</u></u>

This page does not form part of the statutory financial statements