

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
EVINGTON MUSLIM EDUCATION TRUST**

TC Group  
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 2023**

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## **EVINGTON MUSLIM EDUCATION TRUST**

### **REPORT OF THE TRUSTEES For The Year Ended 31 March 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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.

On 16 November 2021, the trustees formed a new CIO registration namely "Evington Muslim Education Trust" under charity number: 1196610. The activities of the existing charity under charity number 1075379 together with the activities of The Evington Muslim Centre will be merged into the new CIO charity during 2023/24.

##### **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 £32,048 (2022 £203,893).

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 £678,504 (2022: £646,456).

#### **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.

## EVINGTON MUSLIM EDUCATION TRUST

### REPORT OF THE TRUSTEES For The Year Ended 31 March 2023

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### 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

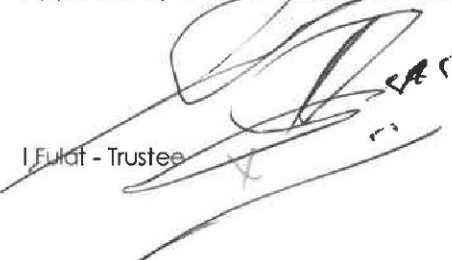
##### Trustees

I Ahmed  
I Fulat  
F A Mahomed  
O Valli  
G Hussain  
Y Ahmed  
M A Patel  
I A Suleman

##### Independent Examiner

TC Group  
31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

Approved by order of the board of trustees on 29 January 2024 and signed on its behalf by:



I. Fulat - Trustee

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

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**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 2023.

**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

TC Group  
31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

29 January 2024

**EVINGTON MUSLIM EDUCATION TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>45,045</u>	<u>19,545</u>	<u>64,590</u>	<u>247,682</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Grants payable		13,634	9,433	23,067	36,459
Other		<u>3,771</u>	<u>5,704</u>	<u>9,475</u>	<u>7,330</u>
<b>Total</b>		<u>17,405</u>	<u>15,137</u>	<u>32,542</u>	<u>43,789</u>
<b>NET INCOME</b>		27,640	4,408	32,048	203,893
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>347,988</u>	<u>298,468</u>	<u>646,456</u>	<u>442,563</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>375,628</u></u>	<u><u>302,876</u></u>	<u><u>678,504</u></u>	<u><u>646,456</u></u>

The notes form part of these financial statements

**EVINGTON MUSLIM EDUCATION TRUST**

**BALANCE SHEET  
31 March 2023**

		2023 £	2022 £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	4	197,407	203,111
<b>CURRENT ASSETS</b>			
Debtors	5	192,268	198,536
Cash at bank		<u>289,950</u>	<u>245,784</u>
		482,218	444,320
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(1,121)</u>	<u>(975)</u>
<b>NET CURRENT ASSETS</b>		<u>481,097</u>	<u>443,345</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>678,504</u>	<u>646,456</u>
<b>NET ASSETS</b>		<u>678,504</u>	<u>646,456</u>
<b>FUNDS</b>	8		
Unrestricted funds		375,628	347,988
Restricted funds		<u>302,876</u>	<u>298,468</u>
<b>TOTAL FUNDS</b>		<u>678,504</u>	<u>646,456</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2024 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 2023

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#### 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.



**EVINGTON MUSLIM EDUCATION TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>219,317</u>	<u>28,365</u>	<u>247,682</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grants payable	19,260	17,199	36,459
Other	<u>1,626</u>	<u>5,704</u>	<u>7,330</u>
<b>Total</b>	<u>20,886</u>	<u>22,903</u>	<u>43,789</u>
 <b>NET INCOME</b>	198,431	5,462	203,893
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>149,557</u>	<u>293,006</u>	<u>442,563</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>347,988</u></u>	<u><u>298,468</u></u>	<u><u>646,456</u></u>

**EVINGTON MUSLIM EDUCATION TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 March 2023**

**4. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 April 2022 and 31 March 2023	<u>292,862</u>
<b>DEPRECIATION</b>	
At 1 April 2022	89,751
Charge for year	<u>5,704</u>
At 31 March 2023	<u>95,455</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>197,407</u>
At 31 March 2022	<u>203,111</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Gift Aid accrued income	13,608	16,722
EMC loan account	178,660	181,600
Other debtors	<u>-</u>	<u>214</u>
	<u>192,268</u>	<u>198,536</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors	<u>1,121</u>	<u>975</u>

**7. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	7,653	189,754	197,407	203,111
Current assets	369,096	113,122	482,218	444,320
Current liabilities	<u>(1,121)</u>	<u>-</u>	<u>(1,121)</u>	<u>(975)</u>
	<u>375,628</u>	<u>302,876</u>	<u>678,504</u>	<u>646,456</u>

**EVINGTON MUSLIM EDUCATION TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
For The Year Ended 31 March 2023

**8. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	347,988	27,640	375,628
<b>Restricted funds</b>			
Evington Muslim Centre	56,320	(6,161)	50,159
Umar Faruq Orphanage	218,096	(3,065)	215,031
Evington Muslim Centre-59 Stoughton			
Drive North	2,252	2,280	4,532
Zakat Sadka Fitra	<u>21,800</u>	<u>11,354</u>	<u>33,154</u>
	<u>298,468</u>	<u>4,408</u>	<u>302,876</u>
<b>TOTAL FUNDS</b>	<u>646,456</u>	<u>32,048</u>	<u>678,504</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	45,045	(17,405)	27,640
<b>Restricted funds</b>			
Evington Muslim Centre	1	(6,162)	(6,161)
Umar Faruq Orphanage	-	(3,065)	(3,065)
Evington Muslim Centre-59 Stoughton			
Drive North	2,280	-	2,280
Zakat Sadka Fitra	<u>17,264</u>	<u>(5,910)</u>	<u>11,354</u>
	<u>19,545</u>	<u>(15,137)</u>	<u>4,408</u>
<b>TOTAL FUNDS</b>	<u>64,590</u>	<u>(32,542)</u>	<u>32,048</u>

**EVINGTON MUSLIM EDUCATION TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 March 2023**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	149,557	198,431	347,988
<b>Restricted funds</b>			
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	<u>65</u>	<u>21,735</u>	<u>21,800</u>
	<u>293,006</u>	<u>5,462</u>	<u>298,468</u>
<b>TOTAL FUNDS</b>	<u>442,563</u>	<u>203,893</u>	<u>646,456</u>

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

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

**EVINGTON MUSLIM EDUCATION TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
For The Year Ended 31 March 2023

**8. MOVEMENT IN FUNDS - continued**

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	149,557	226,071	375,628
<b>Restricted funds</b>			
Evington Muslim Centre	70,988	(20,829)	50,159
Umar Faruq Orphanage	219,701	(4,670)	215,031
Evington Muslim Centre-59 Stoughton Drive North	2,252	2,280	4,532
Zakat Sadka Fitra	65	33,089	33,154
	<u>293,006</u>	<u>9,870</u>	<u>302,876</u>
<b>TOTAL FUNDS</b>	<u>442,563</u>	<u>235,941</u>	<u>678,504</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 £
<b>Unrestricted funds</b>			
General fund	264,362	(38,291)	226,071
<b>Restricted funds</b>			
Evington Muslim Centre	5,171	(26,000)	(20,829)
Umar Faruq Orphanage	1,460	(6,130)	(4,670)
Evington Muslim Centre-59 Stoughton Drive North	2,280	-	2,280
Zakat Sadka Fitra	<u>38,999</u>	<u>(5,910)</u>	<u>33,089</u>
	<u>47,910</u>	<u>(38,040)</u>	<u>9,870</u>
<b>TOTAL FUNDS</b>	<u>312,272</u>	<u>(76,331)</u>	<u>235,941</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.

**Zakat Sadka Fitra**

This fund will be utilised for the poor and needy families.

**EVINGTON MUSLIM EDUCATION TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 March 2023**

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**9. RELATED PARTY DISCLOSURES**

The charity made donations totalling £3,523 (2022: £19,838) to Evington Muslim Centre in the year. At the year end, Evington Muslim Centre owed the charity £178,660 (2022: £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 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	67,704	237,491
Gift aid	<u>(3,114)</u>	<u>10,191</u>
	<u>64,590</u>	<u>247,682</u>
<b>Total incoming resources</b>	64,590	247,682
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to institutions	22,047	36,459
<b>Support costs</b>		
<b>Management</b>		
Freehold property depreciation	5,704	5,704
<b>Finance</b>		
Bank charges	660	651
<b>Other</b>		
Sundry expenses	24	-
<b>Governance costs</b>		
Accountancy and legal fees	<u>4,107</u>	<u>975</u>
<b>Total resources expended</b>	<u>32,542</u>	<u>43,789</u>
<b>Net income</b>	<u><u>32,048</u></u>	<u><u>203,893</u></u>

This page does not form part of the statutory financial statements