

EMAN FOUNDATION LTD

England & Wales · Charity number 1106916

Details

Status	Registered
Legal form	Charitable company
Company number	05163248
Registered	2004-11-22
Register	View on the Charity Commission register

Contact

Address	2a Ashgrove Road Ilford IG3 9XE
Phone	02085976009
Email	emanfoundation@msn.com
Website	www.emanfoundation.co.uk

Activities

Objects: A) TO ADVANCE EDUCATION IN PARTICULAR FOR THE RESIDENTS OF THE BOROUGH OF REDBRIDGE AND OTHER NEIGHBOURING BOROUGHES BY THE PROVISION OF TRAINING ON SUBJECTS SUCH AS EMPLOYMENT, DISABILITY AND HEALTH AND TO PROVIDE MEDIATION, FAMILY COUNSELLING, PARENTAL GUIDANCE, ADVICE AND GUIDANCE.

Activities: Extra curriculam activities for children after school, praying facilities, seminars and collection of clothes for distribution in third world countries.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** REDBRIDGE AND OTHER NEIGHBOURING BOROUGHES,
- Redbridge

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£100,511	£81,363	-	-
2024-05-31	£98,803	£63,405	-	-
2023-05-31	£133,406	£48,704	-	-
2022-05-31	£494,818	£207,441	-	-
2021-05-31	£296,974	£61,835	-	-

Trustees

Name	Role	Appointed
MOBIN MUNIR	Chair	2018-04-01
Abdullah Latif		2024-07-01
Jeffrey David Charles		2014-04-06
SATINDER ATKAR		
UMAR ADAM		

EMAN FOUNDATION LTD

England & Wales - Charity number 1106916

Accounts

Eman Foundation Ltd

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MAY 2025

Charity Number 11106916

Company Number 05163248

MIRZA SHIPKOLYE
ACCOUNTANT
89 LANGHAM ROAD
LONDON N15 3LR

Eman Foundation Ltd

YEAR ENDED 31 MAY 2025

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Eman Foundation Ltd

YEAR ENDED 31 MAY 2025

Status	The organisation is a registered charity and a company limited by guarantee
Governing Document	The organisation is governed by memorandum of association; it was incorporated 8 April 1994 and the memorandum and articles were subsequently amended by resolution of members. The organisation was registered with the Charity Commission on 13 July 1995
Charity Registration Number	11106916
Company Limited By Guarantee Number	5163248
Registered Office	2A ASHGOVE ROAD Ilford, Essex, IG3 9XE
Trustees	MS HIROKO OKUMORI MR MOBIN MUNIR MISS SERIN PATEL MR UMAR ADAM
Officers	MR Mobin Munir, Chair
Company Secretary	MR UMAR ADAM
Bankers	Natwest Bank Chatham Customer Service Centre, Western Avenue, Waterside, Chatham Maritime, Kent, ME4 4RT

Eman Foundation Ltd

REPORT FOR THE TRUSTEES

YEAR ENDED 31 MAY 2025

The trustees present their Annual Report along with the Financial Statements for the year ended 31 May 2025

Structure, governance and management

We are starting a new programme of structure as the project of completing the Mosque is nearly finish

Trustee Board – membership and appointment

No Further appointment this year as it is a transitional period.

Eman Foundation Ltd

REPORT FOR THE TRUSTEES

YEAR ENDED 31 MAY 2025

Eman Foundation Ltd is growing and this year is no different. This year we have dedicated in fulfilling the aim of everyone and complete the building of the Mosque. As you can see we have nearly achieved this project and it hasn't been easy.

We are in full flow in the process of funding the new mosque. We are grateful for the support from the community at large regarding the voluntary contribution as well and voluntary help.

We have achieved loads of classes for the children in Islamic studies as well as other activities that the centre offers. The children are taught and learn to respect every one in the community as well as their elders. We have a varied ethnic group of children that visit the centre.

We have other activities that we offer and services include :-

Marriage bureau. We have help loads of families settle in and encouraging them to have better family life.

We have a few session for family affairs to be settle and dispute resolve.

We have loads more classes for women and other people using the centre

Women groups are well represented in the centre and they hold weekly and monthly meetings as well as programs.

Football club for all ages- 10-50 years old.

Seminar in different subject and from scholars from all over the world

We provide people with information and advice regarding their difficulties and how to address them.

We do help charities here and abroad when needed.

We are still the process to look for funding to get the new mosque in place starting this year and finishing next year before. We have only £250,000.00 to finish the mosque. We still have loads of Khase Hasana to clear.

Eman Foundation Ltd
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
YEAR ENDED 31 MAY 2025

I report on the accounts of the company for the year ended 31 May 2025 which are set out on pages 9 to 15.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mirza Shipkolye
AYNA Accountancy and Financial Services Ltd
89 Langham Road,
London N15 3LR

Dated: 01/02/2026

Eman Foundation Ltd
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MAY 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2023 £
INCOME FROM					
Donations & legacies					
Income from charitable activities	2	100,511		100,511	98,803
Donation income	3	0		0	0
TOTAL INCOME		<u>100,511</u>	<u> </u>	<u>100,511</u>	<u>98,803</u>
 EXPENDITURE ON					
Charitable activities	4	(81,363)		(81,363)	(23,405)
TOTAL EXPENDITURE		<u>(81,363)</u>	<u> </u>	<u>(81,363)</u>	<u>(23,405)</u>
NET INCOME					
/EXPENDITURE FOR THE YEAR		19,148		19,148	65,398
RECONCILIATION OF FUNDS					
Total funds brought forward		1,296,767		1,296,767	1,231,369
TOTAL FUNDS CARRIED FORWARD		<u>1,315,915</u>	<u> </u>	<u>1,315,915</u>	<u>1,296,767</u>

The Statement of financial activities includes all gains and losses in the year.
All of the above amounts relate to continuing activities.

Eman Foundation Ltd

BALANCE SHEET YEAR ENDED 31 MAY 2025

Company No **5163248**
Charity No **11106916**

	Note	2025 £	2023 £
FIXED ASSETS			
Tangible Fixed assets		5,300,000	5,300,000
CURRENT ASSETS			
Debtors	6	000	000
Cash at Bank and in Hand		234,542	215,263
		<u>234,542</u>	<u>215,263</u>
CREDITORS: Amounts falling due after one year	7	<u>(624,247)</u>	<u>(654,116)</u>
NET CURRENT ASSETS		<u>(389,705)</u>	<u>(408,853)</u>
NET ASSETS/(LIABILITIES)	8	<u>4,910,295</u>	<u>4,891,147</u>
CHARITY FUNDS			
Unrestricted Funds			
General	10	1,315,915	1,296,767
Designated	11	3,594,380	3,594,380
TOTAL FUNDS		<u>4,910,295</u>	<u>4,891,147</u>

For the year ended 31 May 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the trustees on 1st February 2025 and signed on its behalf by:

Mobin Munir, Chair/Director

Eman Foundation Ltd

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2025

1. ACCOUNTING POLICIES:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015)

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis

Depreciation and Diminution of Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases: Office equipment (except for IT equipment) 33.33 % per annum on cost .

From 2003-2004, IT equipment is fully written off in year of purchase.

General funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of Camden Mediation and which have not been designated for other purposes.

Designated funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds

Restricted funds are grants, donations and other incoming resources which are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Governance Costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Eman Foundation Ltd

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2025

1. ACCOUNTING POLICIES (continued)

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due

Gifts In Kind

The charity receives the benefit of work carried out by volunteers which is not costed

2. INCOME FROM CHARITABLE ACTIVITIES:

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Contracted Services and Fees	000		000	000
Other Income	100,511		100,511	98,803
	<u>100,511</u>	<u></u>	<u>100,511</u>	<u>98,803</u>

3. INVESTMENT INCOME:

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Bank Interest Received	000	000	000
	<u>000</u>	<u>000</u>	<u>000</u>

4. COSTS OF CHARITABLE ACTIVITIES:

	Total Funds 2025	Total Funds 2024
	£	£
Charitable Activity	81,350	23,392
Governance	13	13
	<u>81,363</u>	<u>23,405</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2025

4a. CHARITABLE ACTIVITY:

	2025	2023
	£	£
Salaries	68,279	6,522
Recruitment	000	0000
Books	1,815	1,815
Fees for Mediating and Training	000	0000
Bank Fees	1,291	2,542
Advertising and Marketing	000	000
Volunteer Expenses	000	000
Staff Travel	000	000
Rent and Rates	000	000
Utilities	8,924	8,924
Cleaning	000	000
Professional Exp	903	1,312
Building Repairs and Maintenance	500	500
Printing, Publicity & Stationery	000	000
Postage	000	000
Telephone and Fax	548	383
Equipment Maintenance & Repair	000	000
Computer Expenses	000	000
Premises Costs and Room Hire	000	000
Insurance	493	493
Subscriptions & Accreditation	000	000
Sundry	000	901
	<u>81,350</u>	<u>23,392</u>

4b. GOVERNANCE:

	Total Funds 2025	Total Funds 2023
	£	£
Independent Examination	000	000
Board Expenses	000	000
Companies House Filing Fee	13	13
Charges	000	000
	<u>13</u>	<u>13</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY2025

5. STAFF COSTS AND TRUSTEES RENUMERATION:

Staff costs during the year was

	2025	2024
	£	£
Wages and Salaries	6,522	35,522
Social Security Costs	000	000
	<u>6,522</u>	<u>35,522</u>

No members of staff were in receipt of emoluments of more than £60,000 during the year.

The average number of full time employees was 3.5 (2023 – 2)

No trustee received any remuneration in respect of their services as a trustee during either the current or comparative year.

6. DEBTORS:

	2025	2024
	£	£
Trade Debtors	000	000
Cash at Bank	234,542	215,263
	<u>234,542</u>	<u>215,263</u>

7. CREDITORS: Amounts falling due after one year

	2025	2024
	£	£
HMRC VAT	000	000
PAYE & NI	000	000
Deferred Income	000	0000
Director Loan	624,247	654,116
	<u>624,247</u>	<u>654,247</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2025

8. SUMMARY OF NET ASSETS BETWEEN FUNDS:

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Fixed Assets	5,300,000		5,300,000	5,300,000
Net Current Assets	234,542		234,542	215,263
	<u>5,534,542</u>		<u>5,534,542</u>	<u>5,515,263</u>

EMAN FOUNDATION LTD

England & Wales - Charity number 1106916

Accounts

Eman Foundation Ltd

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MAY 2024

Charity Number 11106916

Company Number 05163248

MIRZA SHIPKOLYE
ACCOUNTANT
89 LANGHAM ROAD
LONDON N15 3LR

Eman Foundation Ltd

YEAR ENDED 31 MAY 2024

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YEAR ENDED 31 MAY 2024

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Charity Registration Number	11106916
Company Limited By Guarantee Number	5163248
Registered Office	25 Mafeking Avenue Park Newbury Ilford, Essex, IG2 7AW
Trustees	MR EBRAHIM ADAM MS HIROKO OKUMORI MS SATINDER ATKAR MISS SERIN PATEL MR UMAR ADAM
Officers	MR EBRAHIM ADAM, Chair
Company Secretary	MS SATINDER ATKAR
Bankers	Natwest Bank Chatham Customer Service Centre, Western Avenue, Waterside, Chatham Maritime, Kent, ME4 4RT

Eman Foundation Ltd

REPORT FOR THE TRUSTEES

YEAR ENDED 31 MAY 2024

The trustees present their Annual Report along with the Financial Statements for the year ended 31 May 2024

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YEAR ENDED 31 MAY 2024

I report on the accounts of the company for the year ended 31 May 2024 which are set out on pages 9 to 15.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mirza Shipkolye
Accountant
89 Langham Road,
London N15 3LR

Dated: 01/02/2024

Eman Foundation Ltd
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MAY 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME FROM					
Donations & legacies					
Income from charitable activities	2	98,803		98,803	133,406
Donation income	3	0		0	0
TOTAL INCOME		<u>98,803</u>	<u> </u>	<u>98,803</u>	<u>133,406</u>
EXPENDITURE ON					
Charitable activities	4	(63,405)		(63,405)	(48,704)
TOTAL EXPENDITURE		<u>(63,405)</u>	<u> </u>	<u>(63,405)</u>	<u>(48,704)</u>
NET INCOME					
/EXPENDITURE FOR THE YEAR		35,398		35,398	84,702
RECONCILIATION OF FUNDS					
Total funds brought forward		1,231,369		1,231,369	1,146,667
TOTAL FUNDS CARRIED FORWARD		<u>1,266,767</u>	<u> </u>	<u>1,266,767</u>	<u>1,231,369</u>

The Statement of financial activities includes all gains and losses in the year.
All of the above amounts relate to continuing activities.

The notes on pages 13 to 17 form part of these financial statements.

Eman Foundation Ltd

BALANCE SHEET YEAR ENDED 31 MAY 2024

Company No **5163248**
Charity No **11106916**

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible Fixed assets		5,300,000	4,300,000
CURRENT ASSETS			
Debtors	6	000	000
Cash at Bank and in Hand		215,263	307,493
		<u>215,263</u>	<u>307,493</u>
CREDITORS: Amounts falling due within one year	7	<u>(654,116)</u>	<u>(848,016)</u>
NET CURRENT ASSETS		<u>(438,853)</u>	<u>(540,523)</u>
NET ASSETS/(LIABILITIES)	8	<u>4,861,147</u>	<u>3,759,477</u>
CHARITY FUNDS			
Unrestricted Funds			
General	10	1,266,767	1,231,369
Designated	11	3,594,380	2,528,108
TOTAL FUNDS		<u>4,861,147</u>	<u>3,759,477</u>

For the year ended 31 May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the trustees on 1st February 2024 and signed on its behalf by:

Ebrahim Adam, Chair/Director

The notes on pages 13 to 17 form part of these financial statements.

Eman Foundation Ltd

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2024

1. ACCOUNTING POLICIES:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015)

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis

Depreciation and Diminution of Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases: Office equipment (except for IT equipment) 33.33 % per annum on cost .

From 2003-2004, IT equipment is fully written off in year of purchase.

General funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of Camden Mediation and which have not been designated for other purposes.

Designated funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds

Restricted funds are grants, donations and other incoming resources which are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Governance Costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Eman Foundation Ltd

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2024

1. ACCOUNTING POLICIES (continued)

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due

Gifts In Kind

The charity receives the benefit of work carried out by volunteers which is not costed

2. INCOME FROM CHARITABLE ACTIVITIES:

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Contracted Services and Fees	000		000	000
Other Income	98,803		98,803	133,406
	<u>98,803</u>		<u>98,803</u>	<u>133,406</u>

3. INVESTMENT INCOME:

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Bank Interest Received	000	000	000
	<u>000</u>	<u>000</u>	<u>000</u>

4. COSTS OF CHARITABLE ACTIVITIES:

	Total Funds 2024	Total Funds 2023
	£	£
Charitable Activity	40,154	34,541
Governance	23,251	14,163
	<u>63,405</u>	<u>48,704</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024

4a. CHARITABLE ACTIVITY:

	2024	2023
	£	£
Salaries	43,522	35,522
Recruitment	000	0000
Books	1,815	705
Fees for Mediating and Training	000	0000
Bank Fees	2,542	2,542
Advertising and Marketing	000	000
Volunteer Expenses	000	000
Staff Travel	000	000
Rent and Rates	000	000
Utilities	8,924	8,218
Cleaning	000	000
Professional Exp	1,312	793
Building Repairs and Maintenance	3,500	000
Printing, Publicity & Stationery	000	000
Postage	000	000
Telephone and Fax	383	383
Equipment Maintenance & Repair	000	000
Computer Expenses	000	000
Premises Costs and Room Hire	000	000
Insurance	493	493
Subscriptions & Accreditation	000	000
Sundry	901	35
	<u>63,405</u>	<u>48,704</u>

4b. GOVERNANCE:

	Total Funds 2024	Total Funds 2023
	£	£
Independent Examination	000	000
Board Expenses	000	000
Companies House Filing Fee	13	13
Charges	000	000
	<u>13</u>	<u>13</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY2024

5. STAFF COSTS AND TRUSTEES RENUMERATION:

Staff costs during the year was

	2024	2023
	£	£
Wages and Salaries	43,522	35,522
Social Security Costs	000	000
	<u>43,522</u>	<u>35,522</u>

No members of staff were in receipt of emoluments of more than £60,000 during the year.

The average number of full time employees was 3.5 (2023 – 2)

No trustee received any remuneration in respect of their services as a trustee during either the current or comparative year.

6. DEBTORS:

	2024	2023
	£	£
Trade Debtors	000	000
Prepayments	000	000
	<u>000</u>	<u>000</u>

7. CREDITORS: Amounts falling due within one year

	2023	2023
	£	£
HMRC VAT	000	000
PAYE & NI	000	000
Deferred Income	000	0000
Khase Hassana	654,116	846,016
	<u>654,116</u>	<u>846,016</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024

8. SUMMARY OF NET ASSETS BETWEEN FUNDS:

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed Assets	5,300,000		5,300,000	4,300,000
Net Current Assets	215,263		215,263	307,493
	<u>5,515,263</u>	<u></u>	<u>5,515,263</u>	<u>4,607,493</u>

EMAN FOUNDATION LTD

England & Wales - Charity number 1106916

Accounts

Eman Foundation Ltd

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MAY 2023

Charity Number 11106916

Company Number 05163248

MIRZA SHIPKOLYE
ACCOUNTANT
89 LANGHAM ROAD
LONDON N15 3LR

Eman Foundation Ltd

YEAR ENDED 31 MAY 2023

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Eman Foundation Ltd

YEAR ENDED 31 MAY 2023

Status	The organisation is a registered charity and a company limited by guarantee
Governing Document	The organisation is governed by memorandum of association; it was incorporated 8 April 1994 and the memorandum and articles were subsequently amended by resolution of members. The organisation was registered with the Charity Commission on 13 July 1995
Charity Registration Number	11106916
Company Limited By Guarantee Number	5163248
Registered Office	25 Mafeking Avenue Park Newbury Ilford, Essex, IG2 7AW
Trustees	MR EBRAHIM ADAM MS HIROKO OKUMORI MS SATINDER ATKAR MISS SERIN PATEL
Officers	MR UMAR ADAM MR EBRAHIM ADAM, Chair
Company Secretary	MS SATINDER ATKAR
Bankers	Natwest Bank Chatham Customer Service Centre, Western Avenue, Waterside, Chatham Maritime, Kent, ME4 4RT

Eman Foundation Ltd

REPORT FOR THE TRUSTEES

YEAR ENDED 31 MAY 2023

The trustees present their Annual Report along with the Financial Statements for the year ended 31 May 2023

Structure, governance and management

We are starting a new programme of structure as the project of completing the Mosque is nearly finish

Trustee Board – membership and appointment

No Further appointment this year as it is a transitional period.

Eman Foundation Ltd

REPORT FOR THE TRUSTEES

YEAR ENDED 31 MAY 2023

Eman Foundation Ltd is growing and this year is no different. This year we have dedicated in fulfilling the aim of everyone and complete the building of the Mosque. As you can see we have nearly achieved this project and it hasn't been easy.

We are in full flow in the process of funding the new mosque. We are grateful for the support from the community at large regarding the voluntary contribution as well and voluntary help.

We have achieved loads of classes for the children in Islamic studies as well as other activities that the centre offers. The children are taught and learn to respect every one in the community as well as their elders. We have a varied ethnic group of children that visit the centre.

We have other activities that we offer and services include :-

Marriage bureau. We have help loads of families settle in and encouraging them to have better family life.

We have a few session for family affairs to be settle and dispute resolve.

We have loads more classes for women and other people using the centre

Women groups are well represented in the centre and they hold weekly and monthly meetings as well as programs.

Football club for all ages- 10-50 years old.

Seminar in different subject and from scholars from all over the world

We provide people with information and advice regarding their difficulties and how to address them.

We do help charities here and abroad when needed.

We are still the process to look for funding to get the new mosque in place starting this year and finishing next year before. We have only £250,000.00 to finish the mosque. We still have loads of Khase Hasana to clear.

Eman Foundation Ltd
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
YEAR ENDED 31 MAY 2023

I report on the accounts of the company for the year ended 31 May 2023 which are set out on pages 9 to 15.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mirza Shipkolye
Accountant
89 Langham Road,
London N15 3LR

Dated: 01/02/2023

Eman Foundation Ltd
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MAY 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME FROM					
Donations & legacies					
Income from charitable activities	2	133,406		133,406	494,818
Donation income	3	0		0	0
TOTAL INCOME		<u>133,406</u>	<u> </u>	<u>133,406</u>	<u>494,818</u>
 EXPENDITURE ON					
Charitable activities	4	(48,704)		(48,704)	(207,441)
TOTAL EXPENDITURE		<u>(48,704)</u>	<u> </u>	<u>(48,704)</u>	<u>(207,441)</u>
NET INCOME /EXPENDITURE FOR THE YEAR		84,702		84,702	287,377
RECONCILIATION OF FUNDS					
Total funds brought forward		1,146,667		1,146,667	859,290
TOTAL FUNDS CARRIED FORWARD		<u>1,231,369</u>	<u> </u>	<u>1,231,369</u>	<u>1,146,667</u>

The Statement of financial activities includes all gains and losses in the year.
All of the above amounts relate to continuing activities.

The notes on pages 13 to 17 form part of these financial statements.

Eman Foundation Ltd

BALANCE SHEET YEAR ENDED 31 MAY 2023

Company No **5163248**
Charity No **11106916**

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed assets		4,300,000	4,000,000
CURRENT ASSETS			
Debtors	6	000	000
Cash at Bank and in Hand		307,493	224,775
		<u>307,493</u>	<u>224,775</u>
CREDITORS: Amounts falling due within one year	7	<u>(848,016)</u>	<u>(550,000)</u>
NET CURRENT ASSETS		<u>(540,523)</u>	<u>(325,225)</u>
NET ASSETS/(LIABILITIES)	8	<u>3,759,477</u>	<u>3,674,775</u>
CHARITY FUNDS			
Unrestricted Funds			
General	10	1,231,369	1,146,667
Designated	11	2,528,108	2,528,108
TOTAL FUNDS		<u>3,759,477</u>	<u>3,674,775</u>

For the year ended 31 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the trustees on 1st February 2023 and signed on its behalf by:

Ebrahim Adam, Chair/Director

The notes on pages 13 to 17 form part of these financial statements.

Eman Foundation Ltd

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2023

1. ACCOUNTING POLICIES:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015)

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis

Depreciation and Diminution of Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases: Office equipment (except for IT equipment) 33.33 % per annum on cost .

From 2003-2004, IT equipment is fully written off in year of purchase.

General funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of Camden Mediation and which have not been designated for other purposes.

Designated funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds

Restricted funds are grants, donations and other incoming resources which are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Governance Costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Eman Foundation Ltd

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2023

1. ACCOUNTING POLICIES (continued)

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due

Gifts In Kind

The charity receives the benefit of work carried out by volunteers which is not costed

2. INCOME FROM CHARITABLE ACTIVITIES:

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Contracted Services and Fees	000		000	000
Other Income	133,406		133,406	414,818
	<u>133,406</u>		<u>133,406</u>	<u>414,818</u>

3. INVESTMENT INCOME:

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank Interest Received	000	000	000
	<u>000</u>	<u>000</u>	<u>000</u>

4. COSTS OF CHARITABLE ACTIVITIES:

	Total Funds 2023 £	Total Funds 2022 £
Charitable Activity	34,541	191,000
Governance	14,163	16,441
	<u>48,704</u>	<u>207,441</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023

4a. CHARITABLE ACTIVITY:

	2023	2022
	£	£
Salaries	35,522	50,854
Recruitment	000	0000
Books	705	705
Fees for Mediating and Training	000	0000
Bank Fees	2,542	1,785
Advertising and Marketing	000	000
Volunteer Expenses	000	000
Staff Travel	000	000
Rent and Rates	000	000
Utilities	8,218	8,218
Cleaning	000	000
Professional Exp	793	793
Building Repairs and Maintenance		127,102
Printing, Publicity & Stationery	000	000
Postage	000	000
Telephone and Fax	383	1,050
Equipment Maintenance & Repair	000	000
Computer Expenses	000	000
Premises Costs and Room Hire	000	000
Insurance	493	493
Subscriptions & Accreditation	000	000
Sundry	35	000
	<u>48,704</u>	<u>191,000</u>

4b. GOVERNANCE:

	Total Funds 2023	Total Funds 2022
	£	£
Independent Examination	000	1,500
Board Expenses	000	10,350
Companies House Filing Fee	13	13
Charges	000	4,591
	<u>13</u>	<u>16,441</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY2023

5. STAFF COSTS AND TRUSTEES RENUMERATION:

Staff costs during the year was

	2023	2022
	£	£
Wages and Salaries	35,522	50,854
Social Security Costs	000	000
	<u>35,522</u>	<u>50,854</u>

No members of staff were in receipt of emoluments of more than £60,000 during the year.

The average number of full time employees was 3.5 (2022 – 2)

No trustee received any remuneration in respect of their services as a trustee during either the current or comparative year.

6. DEBTORS:

	2023	2022
	£	£
Trade Debtors	000	000
Prepayments	000	000
	<u>000</u>	<u>000</u>

7. CREDITORS: Amounts falling due within one year

	2022	2016
	£	£
HMRC VAT	000	000
PAYE & NI	000	000
Deferred Income	000	0000
Khase Hassana	848,016	550,000
	<u>848,016</u>	<u>550,000</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023

8. SUMMARY OF NET ASSETS BETWEEN FUNDS:

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Fixed Assets	4,000,000		4,000,000	4,000,000
Net Current Assets	307,493		307,493	224,775
	<u>4,307,493</u>		<u>4,307,493</u>	<u>4,224,775</u>

EMAN FOUNDATION LTD

England & Wales - Charity number 1106916

Accounts

Eman Foundation Ltd

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MAY 2022

Charity Number 11106916

Company Number 05163248

MIRZA SHIPKOLYE
ACCOUNTANT
89 LANGHAM ROAD
LONDON N15 3LR

Eman Foundation Ltd

YEAR ENDED 31 MAY 2022

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Statement of Financial Activities	11
Balance Sheet	12
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Eman Foundation Ltd

YEAR ENDED 31 MAY 2022

Status	The organisation is a registered charity and a company limited by guarantee
Governing Document	The organisation is governed by memorandum of association; it was incorporated 8 April 1994 and the memorandum and articles were subsequently amended by resolution of members. The organisation was registered with the Charity Commission on 13 July 1995
Charity Registration Number	11106916
Company Limited By Guarantee Number	5163248
Registered Office	25 Mafeking Avenue Park Newbury Ilford, Essex, IG2 7AW
Trustees	MR EBRAHIM ADAM MS HIROKO OKUMORI MS SATINDER ATKAR MISS SERIN PATEL
Officers	MR UMAR ADAM MR EBRAHIM ADAM, Chair
Company Secretary	MS SATINDER ATKAR
Bankers	Natwest Bank Chatham Customer Service Centre, Western Avenue, Waterside, Chatham Maritime, Kent, ME4 4RT

Eman Foundation Ltd

REPORT FOR THE TRUSTEES

YEAR ENDED 31 MAY 2022

The trustees present their Annual Report along with the Financial Statements for the year ended 31 May 2022

Structure, governance and management

We are starting a new programme of structure as the project of completing the Mosque is nearly finish

Trustee Board – membership and appointment

No Further appointment this year as it is a transitional period.

Eman Foundation Ltd

REPORT FOR THE TRUSTEES

YEAR ENDED 31 MAY 2022

Eman Foundation Ltd is growing and this year is no different. This year we have dedicated in fulfilling the aim of everyone and complete the building of the Mosque. As you can see we have nearly achieved this project and it hasn't been easy.

We are in full flow in the process of funding the new mosque. We are grateful for the support from the community at large regarding the voluntary contribution as well and voluntary help.

We have achieved loads of classes for the children in Islamic studies as well as other activities that the centre offers. The children are taught and learn to respect every one in the community as well as their elders. We have a varied ethnic group of children that visit the centre.

We have other activities that we offer and services include :-

Marriage bureau. We have help loads of families settle in and encouraging them to have better family life.

We have a few session for family affairs to be settle and dispute resolve.

We have loads more classes for women and other people using the centre

Women groups are well represented in the centre and they hold weekly and monthly meetings as well as programs.

Football club for all ages- 10-50 years old.

Seminar in different subject and from scholars from all over the world

We provide people with information and advice regarding their difficulties and how to address them.

We do help charities here and abroad when needed.

We are still the process to look for funding to get the new mosque in place starting this year and finishing next year before. We have only £250,000.00 to finish the mosque. We still have loads of Khase Hasana to clear.

Eman Foundation Ltd
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
YEAR ENDED 31 MAY 2022

I report on the accounts of the company for the year ended 31 May 2022 which are set out on pages 9 to 15.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mirza Shipkolye
Accountant
89 Langham Road,
London N15 3LR

Dated: 01/02/2022

Eman Foundation Ltd
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MAY 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME FROM					
Donations & legacies					
Income from charitable activities	2	494,818		494,818	296,974
Donation income	3	0		0	0
TOTAL INCOME		<u>494,818</u>	<u> </u>	<u>494,818</u>	<u>296,974</u>
 EXPENDITURE ON					
Charitable activities	4	(207,441)		(207,441)	(61,835)
TOTAL EXPENDITURE		<u>(207,441)</u>	<u> </u>	<u>(207,441)</u>	<u>(61,835)</u>
NET INCOME					
/EXPENDITURE FOR THE YEAR		287,377		287,377	235,139
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>859,290</u>	<u> </u>	<u>859,290</u>	<u>624,151</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,146,667</u>	<u> </u>	<u>1,146,667</u>	<u>859,290</u>

The Statement of financial activities includes all gains and losses in the year.
All of the above amounts relate to continuing activities.

The notes on pages 13 to 17 form part of these financial statements.

Eman Foundation Ltd

BALANCE SHEET YEAR ENDED 31 MAY 2022

Company No **5163248**
Charity No **11106916**

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed assets		4,000,000	2,925,935
CURRENT ASSETS			
Debtors	6	000	000
Cash at Bank and in Hand		224,775	283,788
		<u>224,775</u>	<u>283,788</u>
CREDITORS: Amounts falling due within one year	7	<u>(550,000)</u>	<u>(300,000)</u>
NET CURRENT ASSETS		<u>(325,225)</u>	<u>(16,212)</u>
NET ASSETS/(LIABILITIES)	8	<u>3,674,775</u>	<u>2,909,723</u>
CHARITY FUNDS			
Unrestricted Funds			
General	10	1,146,667	624,151
Designated	11	2,528,108	2,285,572
TOTAL FUNDS		<u>3,674,775</u>	<u>2,909,723</u>

For the year ended 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the trustees on 1st February 2022 and signed on its behalf by:

Ebrahim Adam, Chair/Director

The notes on pages 13 to 17 form part of these financial statements.

Eman Foundation Ltd

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2022

1. ACCOUNTING POLICIES:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015)

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis

Depreciation and Diminution of Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases: Office equipment (except for IT equipment) 33.33 % per annum on cost .

From 2003-2004, IT equipment is fully written off in year of purchase.

General funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of Camden Mediation and which have not been designated for other purposes.

Designated funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds

Restricted funds are grants, donations and other incoming resources which are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Governance Costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Eman Foundation Ltd

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2022

1. ACCOUNTING POLICIES (continued)

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due

Gifts In Kind

The charity receives the benefit of work carried out by volunteers which is not costed

2. INCOME FROM CHARITABLE ACTIVITIES:

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Contracted Services and Fees	000		000	000
Other Income	414,818		414,818	296,974
	<u>414,818</u>		<u>414,818</u>	<u>296,974</u>

3. INVESTMENT INCOME:

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Bank Interest Received	000	000	000
	<u>000</u>	<u>000</u>	<u>000</u>

4. COSTS OF CHARITABLE ACTIVITIES:

	Total Funds 2022	Total Funds 2021
	£	£
Charitable Activity	191,000	58,581
Governance	16,441	3,254
	<u>207,441</u>	<u>61,835</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022

4a. CHARITABLE ACTIVITY:

	2022	2021
	£	£
Salaries	50,854	43,113
Recruitment	000	0000
Books	705	534
Fees for Mediating and Training	000	0000
Bank Fees	1,785	600
Advertising and Marketing	000	000
Volunteer Expenses	000	000
Staff Travel	000	000
Rent and Rates	000	000
Utilities	8,218	3,024
Cleaning	000	000
Professional Exp	793	600
Building Repairs and Maintenance	127,102	10,610
Printing, Publicity & Stationery	000	000
Postage	000	000
Telephone and Fax	1,050	807
Equipment Maintenance & Repair	000	000
Computer Expenses	000	000
Premises Costs and Room Hire	000	000
Insurance	493	493
Subscriptions & Accreditation	000	000
Sundry	000	000
	<u>191,000</u>	<u>58,581</u>

4b. GOVERNANCE:

	Total Funds 2022	Total Funds 2021
	£	£
Independent Examination	1,500	1,500
Board Expenses	10,350	1,350
Companies House Filing Fee	13	13
Charges	4,591	391
	<u>16,441</u>	<u>3,254</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY2022

5. STAFF COSTS AND TRUSTEES RENUMERATION:

Staff costs during the year was

	2022	2021
	£	£
Wages and Salaries	50,854	43,113
Social Security Costs	000	000
	<u>50,854</u>	<u>43,113</u>

No members of staff were in receipt of emoluments of more than £60,000 during the year.

The average number of full time employees was 3.5 (2021 – 2)

No trustee received any remuneration in respect of their services as a trustee during either the current or comparative year.

6. DEBTORS:

	2022	2021
	£	£
Trade Debtors	000	000
Prepayments	000	000
	<u>000</u>	<u>000</u>

7. CREDITORS: Amounts falling due within one year

	2021	2016
	£	£
HMRC VAT	000	000
PAYE & NI	000	000
Deferred Income	000	0000
Khase Hassana	550,000	300,000
	<u>550,000</u>	<u>300,000</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022

8. SUMMARY OF NET ASSETS BETWEEN FUNDS:

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Fixed Assets	4,000,000		4,000,000	2,701,585
Net Current Assets	224,775		224,775	258,138
	<u>4,224,775</u>		<u>4,224,775</u>	<u>2,959,723</u>

EMAN FOUNDATION LTD

England & Wales - Charity number 1106916

Accounts

Eman Foundation Ltd

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MAY 2021

Charity Number 11106916

Company Number 05163248

MIRZA SHIPKOLYE
ACCOUNTANT
89 LANGHAM ROAD
LONDON N15 3LR

Eman Foundation Ltd

YEAR ENDED 31 MAY 2021

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Eman Foundation Ltd

YEAR ENDED 31 MAY 2021

Status	The organisation is a registered charity and a company limited by guarantee
Governing Document	The organisation is governed by memorandum of association; it was incorporated 8 April 1994 and the memorandum and articles were subsequently amended by resolution of members. The organisation was registered with the Charity Commission on 13 July 1995
Charity Registration Number	11106916
Company Limited By Guarantee Number	5163248
Registered Office	25 Mafeking Avenue Park Newbury Ilford, Essex, IG2 7AW
Trustees	MR EBRAHIM ADAM MS HIROKO OKUMORI MS SATINDER ATKAR MISS SERIN PATEL
Officers	MR UMAR ADAM MR EBRAHIM ADAM, Chair
Company Secretary	MS SATINDER ATKAR
Bankers	Natwest Bank Chatham Customer Service Centre, Western Avenue, Waterside, Chatham Maritime, Kent, ME4 4RT

Eman Foundation Ltd

REPORT FOR THE TRUSTEES

YEAR ENDED 31 MAY 2021

The trustees present their Annual Report along with the Financial Statements for the year ended 31 May 2021

Structure, governance and management

We are starting a new programme of structure as the project of completing the Mosque is nearly finish

Trustee Board – membership and appointment

No Further appointment this year as it is a transitional period.

Eman Foundation Ltd

REPORT FOR THE TRUSTEES

YEAR ENDED 31 MAY 2021

Eman Foundation Ltd is growing and this year is no different. This year we have dedicated in fulfilling the aim of everyone and complete the building of the Mosque. As you can see we have nearly achieved this project and it hasn't been easy.

We are in full flow in the process of funding the new mosque. We are grateful for the support from the community at large regarding the voluntary contribution as well and voluntary help.

We have achieved loads of classes for the children in Islamic studies as well as other activities that the centre offers. The children are taught and learn to respect every one in the community as well as their elders. We have a varied ethnic group of children that visit the centre.

We have other activities that we offer and services include :-

Marriage bureau. We have help loads of families settle in and encouraging them to have better family life.

We have a few session for family affairs to be settle and dispute resolve.

We have loads more classes for women and other people using the centre

Women groups are well represented in the centre and they hold weekly and monthly meetings as well as programs.

Football club for all ages- 10-50 years old.

Seminar in different subject and from scholars from all over the world

We provide people with information and advice regarding their difficulties and how to address them.

We do help charities here and abroad when needed.

We are still the process to look for funding to get the new mosque in place starting this year and finishing next year before. We have only £250,000.00 to finish the mosque. We still have loads of Khase Hasana to clear.

Eman Foundation Ltd
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
YEAR ENDED 31 MAY 2021

I report on the accounts of the company for the year ended 31 May 2021 which are set out on pages 9 to 15.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mirza Shipkolye
Accountant
89 Langham Road,
London N15 3LR

Dated: 01/02/2022

Eman Foundation Ltd
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MAY 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME FROM					
Donations & legacies					
Income from charitable activities	2	296,974		296,974	222,131
Donation income	3	0		0	0
TOTAL INCOME		<u>296,974</u>	<u> </u>	<u>296,974</u>	<u>222,131</u>
EXPENDITURE ON					
Charitable activities	4	(61,835)		(61,835)	(41,487)
TOTAL EXPENDITURE		<u>(61,835)</u>	<u> </u>	<u>(61,835)</u>	<u>(41,487)</u>
NET INCOME					
/EXPENDITURE FOR THE YEAR		235,139		235,139	180,644
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>624,151</u>	<u> </u>	<u>624,151</u>	<u>443,507</u>
TOTAL FUNDS CARRIED FORWARD		<u>859,290</u>	<u> </u>	<u>859,290</u>	<u>624,151</u>

The Statement of financial activities includes all gains and losses in the year.
All of the above amounts relate to continuing activities.

The notes on pages 13 to 17 form part of these financial statements.

Eman Foundation Ltd

BALANCE SHEET YEAR ENDED 31 MAY 2021

Company No **5163248**
Charity No **11106916**

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed assets		2,925,935	2,725,935
CURRENT ASSETS			
Debtors	6	000	000
Cash at Bank and in Hand		283,788	225,650
		<u>283,788</u>	<u>225,650</u>
CREDITORS: Amounts falling due within one year	7	<u>(300,000)</u>	<u>(250,000)</u>
NET CURRENT ASSETS		<u>(16,212)</u>	<u>24,350</u>
NET ASSETS/(LIABILITIES)	8	<u>2,909,723</u>	<u>2,701,585</u>
CHARITY FUNDS			
Unrestricted Funds			
General	10	624,151	624,151
Designated	11	2,285,572	2,077,434
TOTAL FUNDS		<u>2,909,723</u>	<u>2,701,585</u>

For the year ended 31 May 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the trustees on 1st February 2022 and signed on its behalf by:

Ebrahim Adam, Chair/Director

The notes on pages 13 to 17 form part of these financial statements.

Eman Foundation Ltd

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2021

1. ACCOUNTING POLICIES:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015)

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis

Depreciation and Diminution of Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases: Office equipment (except for IT equipment) 33.33 % per annum on cost .

From 2003-2004, IT equipment is fully written off in year of purchase.

General funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of Camden Mediation and which have not been designated for other purposes.

Designated funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds

Restricted funds are grants, donations and other incoming resources which are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Governance Costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Eman Foundation Ltd

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2021

1. ACCOUNTING POLICIES (continued)

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due

Gifts In Kind

The charity receives the benefit of work carried out by volunteers which is not costed

2. INCOME FROM CHARITABLE ACTIVITIES:

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Contracted Services and Fees	000		000	000
Other Income	296,974		296,974	222,131
	<u>296,974</u>		<u>296,974</u>	<u>222,131</u>

3. INVESTMENT INCOME:

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Bank Interest Received	000	000	000
	<u>000</u>	<u>000</u>	<u>000</u>

4. COSTS OF CHARITABLE ACTIVITIES:

	Total Funds 2021	Total Funds 2020
	£	£
Charitable Activity	58,581	38,938
Governance	3,254	2,549
	<u>61,835</u>	<u>41,487</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021

4a. CHARITABLE ACTIVITY:

	2021	2020
	£	£
Salaries	43,113	33,517
Recruitment	000	0000
Books	534	1,680
Fees for Mediating and Training	000	0000
Bank Fees	000	600
Advertising and Marketing	000	000
Volunteer Expenses	000	000
Staff Travel	000	000
Rent and Rates	000	000
Utilities	3,024	958
Cleaning	000	000
Professional Exp	600	600
Building Repairs and Maintenance	10,610	000
Printing, Publicity & Stationery	000	000
Postage	000	000
Telephone and Fax	807	1,090
Equipment Maintenance & Repair	000	000
Computer Expenses	000	000
Premises Costs and Room Hire	000	000
Insurance	493	493
Subscriptions & Accreditation	000	000
Sundry	000	000
	<u>58,581</u>	<u>38,938</u>

4b. GOVERNANCE:

	Total Funds 2021	Total Funds 2020
	£	£
Independent Examination	1,500	1,000
Board Expenses	1,350	1,350
Companies House Filing Fee	13	13
Charges	391	186
	<u>3,254</u>	<u>2,549</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY2021

5. STAFF COSTS AND TRUSTEES RENUMERATION:

Staff costs during the year was

	2021	2020
	£	£
Wages and Salaries	43,113	33,517
Social Security Costs	000	000
	<u>33,517</u>	<u>33,517</u>

No members of staff were in receipt of emoluments of more than £60,000 during the year.

The average number of full time employees was 3.5 (2020 – 2)

No trustee received any remuneration in respect of their services as a trustee during either the current or comparative year.

6. DEBTORS:

	2021	2020
	£	£
Trade Debtors	000	000
Prepayments	000	000
	<u>000</u>	<u>000</u>

7. CREDITORS: Amounts falling due within one year

	2020	2016
	£	£
HMRC VAT	000	000
PAYE & NI	000	000
Deferred Income	000	0000
Khase Hassana	300,000	250,000
	<u>300,000</u>	<u>250,000</u>

Eman Foundation Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021

8. SUMMARY OF NET ASSETS BETWEEN FUNDS:

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Fixed Assets	2,701,585		2,701,585	2,725,935
Net Current Assets	258,138		258,138	24,350
	<u>2,959,723</u>		<u>2,959,723</u>	<u>2,701,585</u>