

**REGISTERED COMPANY NUMBER: 08615705 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1156537**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 July 2022**  
**for**  
**LIA RELIEF TRUST**

SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

**LIA RELIEF TRUST**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 JULY 2022**

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# **LIA RELIEF TRUST**

## **Report of the Trustees FOR THE YEAR ENDED 31 JULY 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 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**

##### **Vision**

LIA relief trust is a global charity working to transform the lives of people not only from our local community in the UK, but also from the poorest communities around the world. As a charity informed by broad Islamic values, we believe that all people are treasures through whom we can inspire a new, brighter future for all of our communities and our wider world.

The charities objectives are:

##### **Financial**

To relieve financial hardship, distress and suffering among poor people, victims of natural and man-made disasters and other people in need, by means of, but not exclusively, making grants or loans for providing or paying for items, equipment, services, and facilities, including the establishment of food banks for the benefit of those in need.

##### **Educational**

To advance education for the benefit of the poor, the underprivileged and the public by means of, but not exclusively, the provision or the assistance in the provision of educational equipment and activities, and the provision of training and resources to schoolteachers in order to enhance their quality of teaching.

##### **Health**

To relieve sickness and to preserve good health among the poor, underprivileged and people in need by means of, but not exclusively, the provision or assistance in the provision of health education and the assistance in the research of treatments of diseases for the benefit of those in need.

##### **Religious**

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, assistance in the provision of facilities for worship and Islamic education, in accordance with the teachings of the Quran and Sunnah of the Prophet Muhammad (PBUH).

## LIA RELIEF TRUST

### Report of the Trustees FOR THE YEAR ENDED 31 JULY 2022

#### OBJECTIVES AND ACTIVITIES

##### Significant activities

The charity continues to receive high and effective levels of support and donations from the public as shown by the significant influx of donations received. The charity provides relief and executes development aid in disaster and conflict hit areas of the world, resulting in greater provision of emergency aid to the aggrieved people of the afflicted areas. The gross income this year was a total of £1.8 mil, compared to £2.1 mil last financial year (July 2021).

The charity continues to focus on various projects and aid programmes working alongside many renowned charities over the past year supporting not just causes locally but on a global level as follows

| Country                        | Projects/Services                 | Details  |
|--------------------------------|-----------------------------------|--|
| Syria (Safe Zones)             | Construction                      | Concrete shelters for the displaced<br>Mosques for new communities<br>LIA residential village for Internally Displaced People (IDPs) - underway<br>Psychotherapy clinic for children affected by war and suffering from trauma<br>Physiotherapy clinic for children and adults injured during the conflict |
|                                | Sponsorships                      | Orphan sponsorships<br>Educational sponsorships for children to attend school<br>Sponsoring students to memorise the Qur'an  |
|                                | Food Aid                          | Distribution of food packs to IDPs<br>Food assistance in Ramadan   |
|                                |                                   |  |
| Turkey / Syria Border          | Shelters/Winter/Food              | Shelters and home provisions for refugees<br>Winter packs containing fuel, blankets, heaters etc. distributed to the needy<br>Food pack distributions throughout the year<br>Winter packs containing fuel, blankets, heaters etc distributed to Syrian Refugees  |
| Lebanon (Syrian Refugees)      | Food Aid                          | Food packs for Syrian refugees<br>Food bank provisions   |
| Lebanon (Palestinian Refugees) | Winter Aid                        | Winter packs containing fuel, blankets, heaters etc. distributed to  |
|                                | Food Aid                          | Food packs for Syrian refugees   |
| Yemen                          | Medical                           | Sponsorship of a malnourishment treatment clinic   |
|                                | Food Aid                          | Food pack distributions<br>Bread factory sponsorship<br>Freshly prepared hot meals for IDPs  |
|                                | Sponsorships                      | Orphan sponsorships  |
| Palestine / Gaza               | Medical                           | Medicine supplies to hospitals   |
|                                | Health/Sanitation                 | Providing water de-salinisation units  |
|                                | Food Aid                          | Food pack distributions<br>Freshly prepared hot meals<br>Provisions for iftar in Ramadan   |
|                                | Winter Aid                        | Winter packs containing fuel, blankets, heaters etc. distributed to the needy  |
|                                | Income Generation<br>Sponsorships | Livelihood project - planting olive trees to aid breadwinners earn a living for their families<br>Orphan sponsorships  |
| Jordan (Palestinian Refugees)  | Shelters/Food                     | Rebuilding homes for Palestinian refugees  |

# LIA RELIEF TRUST

## Report of the Trustees FOR THE YEAR ENDED 31 JULY 2022

### OBJECTIVES AND ACTIVITIES

|                                      |                      |   |
|--------------------------------------|----------------------|---|
|                                      |                      | Food aid for Palestinian refugees   |
| <b>Malawi</b>                        | Food Aid             | Food pack distributions<br>Provisions for iftar in Ramadan  |
|                                      | Income Generation    | Providing a poor family with Goats to earn a livelihood<br>-Goat milk can be utilised, and surplus milk can be sold to generate an income<br>-Families are taught how to look after the animals to ensure successful reproduction<br>-Families will have long-term financial security through the reproduction of the goats |
| <b>Bangladesh (Locals)</b>           | Education            | Support for schools and madrasahs<br>Madrasah construction, providing literacy provisions to children<br>Support Imams and students in the madrasahs built by the charity   |
|                                      | Food Aid             | Orphan Sponsorships<br>Food pack distributions<br>Support poor imams and scholars<br>Freshly prepared hot meals   |
|                                      | Financial Assistance | Providing cash distribution to flood victims  |
|                                      | Income Generation    | Boats for life project<br>-Provide a family with a Boat, Net, Life Jackets and Training   |
| <b>Bangladesh (Rohingya Refugee)</b> | Education            | Supporting schools and madrasahs<br>Madrasah construction, providing literacy provisions to children<br>Supporting Imams and students in the madrasahs built by the Charity   |
|                                      | Food Aid             | Food pack distributions<br>Freshly prepared hot meals   |
| <b>India</b>                         | Construction         | Building education centres for remote communities   |
|                                      | Education            | Orphan Sponsorships   |
|                                      | Medical              | Providing medicinal supplies to hospitals<br>Supplying hospitals with medical equipment, ventilators etc.   |
|                                      | Food Aid             | Food pack distributions<br>Freshly prepared hot meals<br>Provisions for iftar in Ramadan<br>Food packs to the vulnerable and elderly for COVID related difficulties   |
|                                      | Water Aid            | Water wells to provide access to clean drinking water in Assam  |
|                                      | Income Generation    | Sewing classes to empower women from poor families<br>Providing rickshaws for males from poor families  |
| <b>Pakistan</b>                      | Food Aid             | Food assistance in Ramadan  |
|                                      | Water Aid            | Water wells to provide access to clean drinking water   |
|                                      | Winter               | Winter packs containing fuel, blankets, heaters etc distributed to the needy  |

## LIA RELIEF TRUST

### Report of the Trustees FOR THE YEAR ENDED 31 JULY 2022

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#### OBJECTIVES AND ACTIVITIES

|                |                |  |
|----------------|----------------|--|
| United Kingdom | Medical/Health | Helping the homeless through temporary accommodation, clothing, and food |
|----------------|----------------|--|

#### FINANCIAL REVIEW

##### Financial position

During the year the charity raised £ 1,809,210 (2021: £ 2,112,244) in direct donations from the general public to carry out the programmes mentioned above. During the year £ 840,070 (2021: £1,873,338) was expended on aid programmes.

The charity continues to work closely with a number of partner organisations in providing aid to those in need and, majority of the above expenditure was spent with these partner organisations.

As shown on page 9, £1,590,072 (2021: £ 1,921,504) were restricted funds raised for specific projects.

A percentage was raised with no restrictions and has been used for the administrative purpose of the charity. The income tax recoverable from Gift Aid, continues to provide the charity with sufficient funds to execute its charitable objectives.

##### Reserves policy

We aim to utilise the funds as is received within a year of obtaining them. Reserves are held for long-term projects and responding to emergencies and catastrophes.

At 31 July 2022, a large proportion of the reserves were earmarked for ongoing long-term projects and it should be noted that the projects now being delivered by the charity are for a longer term period, such as the orphan and education projects, constructions, water facilitation etc. which require reserves to be held over a longer period.

The unrestricted funds the charity holds is to ensure that it has sufficient reserves to cover the costs of managing and administering the charity for the following year. At the end of each financial year the trustees critically appraise this level and transfer any excess to where it is most needed in terms of aid.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### Organisational structure

The board of Trustees of the charity are responsible for the charity's strategic direction. The board of Trustees meet on a termly basis to discuss the activities of the charity.

The board of trustees is supported through the aid of volunteers who manage the daily running of the charity.

##### Related parties

The Charity has the following linked charities by virtue of common trustees:

Leicester Islamic Academy (Charity No. 702652)

The Leicester Islamic Academy Trust (Charity No. 1143373 / Company No. 7595563)

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

08615705 (England and Wales)

##### Registered Charity number

1156537

# **LIA RELIEF TRUST**

## **Report of the Trustees FOR THE YEAR ENDED 31 JULY 2022**

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### **Registered office**

320 London Road  
Leicester  
LE2 2PJ

### **Trustees**

A Patas  
A Patel  
A Mahomed  
M Suleman  
M H Mukadam  
M A Makadam  
H Suleman  
I Desai

### **Auditors**

SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of LIA Relief Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

### **AUDITORS**

The auditors, SKM Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on ..... and signed on its behalf by:

**LIA RELIEF TRUST**  
**Report of the Trustees**  
**FOR THE YEAR ENDED 31 JULY 2022**

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.....  
M A Makadam - Trustee



## **Report of the Independent Auditors to the Members of LIA Relief Trust**

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### **Opinion**

We have audited the financial statements of LIA Relief Trust (the 'charitable company') for the year ended 31 July 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 17 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## **Report of the Independent Auditors to the Members of LIA Relief Trust**

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### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Report of the Independent Auditors to the Members of LIA Relief Trust**

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### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognize non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charities sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity including Companies Act 2006 and Charities Commissions, data protection and anti-bribery;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence where relevant; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

This description forms part of our auditor's report.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

**Report of the Independent Auditors to the Members of  
LIA Relief Trust**

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- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the Independent Auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the Independent Auditors. However, future events or conditions may cause the charitable company's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shamim Mahomed (Senior Statutory Auditor)  
for and on behalf of SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

Date: .....

**LIA RELIEF TRUST**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 JULY 2022**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                         |                             |                             |
| Donations and legacies             | 2     | 225,717                   | 1,590,072               | 1,815,789                   | 2,112,244                   |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                             |                             |
| Raising funds                      | 3     | 55,703                    | -                       | 55,703                      | 29,663                      |
| <b>Charitable activities</b>       | 4     |                           |                         |                             |                             |
| Donations                          |       | 118,477                   | 722,805                 | 841,282                     | 1,873,338                   |
| Other                              |       | 781                       | -                       | 781                         | 304                         |
| <b>Total</b>                       |       | 174,961                   | 722,805                 | 897,766                     | 1,903,305                   |
| <b>NET INCOME</b>                  |       | 50,756                    | 867,267                 | 918,023                     | 208,939                     |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                             |                             |
| Total funds brought forward        |       | 306,684                   | 646,120                 | 952,804                     | 743,865                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | 357,440                   | 1,513,387               | 1,870,827                   | 952,804                     |

The notes form part of these financial statements

# LIA RELIEF TRUST

## Balance Sheet 31 JULY 2022

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                         |                             |                             |
| Tangible assets                              | 11    | 1,586                     | -                       | 1,586                       | 617                         |
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                             |                             |
| Debtors                                      | 12    | 10,067                    | -                       | 10,067                      | 18,725                      |
| Investments                                  | 13    | 100,000                   | -                       | 100,000                     | -                           |
| Cash at bank                                 |       | 251,857                   | 1,513,388               | 1,765,245                   | 950,636                     |
|  |       | <u>361,924</u>            | <u>1,513,388</u>        | <u>1,875,312</u>            | <u>969,361</u>              |
| <b>CREDITORS</b>                             |       |                           |                         |                             |                             |
| Amounts falling due within one year          | 14    | (6,070)                   | (1)                     | (6,071)                     | (17,174)                    |
| <b>NET CURRENT ASSETS</b>                    |       | <u>355,854</u>            | <u>1,513,387</u>        | <u>1,869,241</u>            | <u>952,187</u>              |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>357,440</u>            | <u>1,513,387</u>        | <u>1,870,827</u>            | <u>952,804</u>              |
| <b>NET ASSETS</b>                            |       | <u>357,440</u>            | <u>1,513,387</u>        | <u>1,870,827</u>            | <u>952,804</u>              |
| <b>FUNDS</b>                                 | 15    |                           |                         |                             |                             |
| Unrestricted funds                           |       |                           |                         | 357,440                     | 306,684                     |
| Restricted funds                             |       |                           |                         | <u>1,513,387</u>            | <u>646,120</u>              |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | <u>1,870,827</u>            | <u>952,804</u>              |

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
H Suleman - Trustee

**LIA RELIEF TRUST**

**Cash Flow Statement  
FOR THE YEAR ENDED 31 JULY 2022**

|   | Notes | 2022<br>£               | 2021<br>£             |
|---|-------|-------------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                         |                       |
| Cash generated from operations  | 1     | 919,047                 | 288,748               |
| Tax paid  |       | (2,688)                 | -                     |
| Net cash provided by operating activities                                 |       | <u>916,359</u>          | <u>288,748</u>        |
| <b>Cash flows from investing activities</b>                               |       |                         |                       |
| Purchase of tangible fixed assets   |       | (1,750)                 | (921)                 |
| Current Asset Investment  |       | (100,000)               | -                     |
| Net cash used in investing activities                                     |       | <u>(101,750)</u>        | <u>(921)</u>          |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <u>814,609</u>          | <u>287,827</u>        |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>950,636</u>          | <u>662,809</u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>1,765,245</u></u> | <u><u>950,636</u></u> |

The notes form part of these financial statements

**LIA RELIEF TRUST**

**Notes to the Cash Flow Statement  
FOR THE YEAR ENDED 31 JULY 2022**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|   | 2022<br>£      | 2021<br>£      |
|---|----------------|----------------|
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | 918,023        | 208,939        |
| <b>Adjustments for:</b>   |                |                |
| Depreciation charges  | 781            | 304            |
| Decrease in debtors   | 11,346         | 75,541         |
| (Decrease)/increase in creditors  | (11,103)       | 3,964          |
| <b>Net cash provided by operations</b>  | <u>919,047</u> | <u>288,748</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                           | At 1/8/21<br>£ | Cash flow<br>£ | At 31/7/22<br>£  |
|---------------------------|----------------|----------------|------------------|
| <b>Net cash</b>           |                |                |                  |
| Cash at bank              | 950,636        | 814,609        | 1,765,245        |
|                           | <u>950,636</u> | <u>814,609</u> | <u>1,765,245</u> |
| <b>Liquid resources</b>   |                |                |                  |
| Deposits included in cash | -              | -              | -                |
| Current asset investments | -              | 100,000        | 100,000          |
|                           | <u>-</u>       | <u>100,000</u> | <u>100,000</u>   |
| <b>Total</b>              | <u>950,636</u> | <u>914,609</u> | <u>1,865,245</u> |

The notes form part of these financial statements



# LIA RELIEF TRUST

## Notes to the Financial Statements FOR THE YEAR ENDED 31 JULY 2022

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### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Charity meets the definition of a public entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The functional currency of the charity is considered to be pounds sterling because that is the currency of the primary economic environment in which the Charity operates. The financial statements are also presented in pounds sterling. The amounts in the financial statements are presented to the nearest £1, unless otherwise stated.

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies. There are no significant areas requiring material judgements, estimates or assumptions.

#### **Going Concern**

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Financial Review.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Donations and legacies:** This comprises all incoming resources from donations collected directly or by volunteers and income from fundraising events during the year. Gift Aid tax recoverable under the Gift Aid Scheme is recognised where there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Where a claim for repayment of income tax has been or will be made, such income is included in the debtors' amount if still not received by the year end.

**Investment income:** This comprises income generated by cash on deposits held by the charity. Profit on funds held on deposit is included in the SOFA when receivable and the amount can be measured reliably; this is normally upon notification of the profit paid or payable by the bank.

The value of services provided by volunteers is difficult to put a monetary value on and therefore has not been included in accordance with the Charities SORP (FRS102).

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis.

Expenditure is classified under the following activity headings:

**Charitable activities:** Costs associated with the provision of emergency relief, development and longer term rehabilitation programmes as elaborated on in the Trustees' Report. These include both direct charitable

## LIA RELIEF TRUST

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 JULY 2022

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#### 1. ACCOUNTING POLICIES - continued

##### **Expenditure**

expenditure, grants payable and support costs relating to these activities. Grants payable to other organisations for relief projects are included in the SOFA when approved by the trustees and agreed with the other organisation.

**Support costs:** Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs for a single activity are allocated to the particular activity where the cost relates directly to that activity. However, Support costs that represent the support functions of management, finance, human resources, IT and support departments attributable to the management of the Charity's assets, are allocated in proportion to the type of charitable activity during the period. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

**Governance costs:** These are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities. Governance support costs are allocated on the basis of support activities provided on clearly interpreted governance matters.

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.

##### **Tangible fixed assets**

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

Office Equipment - 33%

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **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.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**LIA RELIEF TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**2. DONATIONS AND LEGACIES**

|           | 2022<br>£        | 2021<br>£        |
|-----------|------------------|------------------|
| Donations | 1,647,374        | 1,934,816        |
| Gift aid  | 168,415          | 177,428          |
|           | <u>1,815,789</u> | <u>2,112,244</u> |

**3. RAISING FUNDS**

**Raising donations and legacies**

|                    | 2022<br>£     | 2021<br>£     |
|--------------------|---------------|---------------|
| Advertising        | 22,138        | 11,976        |
| Fundraising Events | 21,634        | 3,539         |
| Bank Charges       | 11,931        | 14,148        |
|                    | <u>55,703</u> | <u>29,663</u> |

**4. CHARITABLE ACTIVITIES COSTS**

|           | Direct<br>Costs<br>£ | Grant<br>funding of<br>activities<br>(see note<br>5)<br>£ | Support<br>costs (see<br>note 6)<br>£ | Totals<br>£    |
|-----------|----------------------|---|---------------------------------------|----------------|
| Donations | <u>84,733</u>        | <u>722,805</u>  | <u>33,744</u>                         | <u>841,282</u> |

**5. GRANTS PAYABLE**

|           | 2022<br>£      | 2021<br>£        |
|-----------|----------------|------------------|
| Donations | <u>722,805</u> | <u>1,782,109</u> |

Total grants payable to institutions for various relief and support programmes was £1,782,109.

**6. SUPPORT COSTS**

|           | Other<br>£   | Governance<br>costs<br>£ | Totals<br>£   |
|-----------|--------------|--------------------------|---------------|
| Donations | <u>7,461</u> | <u>26,283</u>            | <u>33,744</u> |

# LIA RELIEF TRUST

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 JULY 2022

### 7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                             | 2022              | 2021              |
|-----------------------------|-------------------|-------------------|
|                             | £                 | £                 |
| Auditors' remuneration      | 3,300             | 3,300             |
| Accountancy                 | 2,820             | 1,200             |
| Depreciation - owned assets | 781               | 304               |
| Other operating leases      | 8,800             | 5,510             |
|                             | <u>          </u> | <u>          </u> |

### 8. TRUSTEES' REMUNERATION AND BENEFITS

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

#### Trustees' expenses

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

### 9. STAFF COSTS

|                     | 2022              | 2021              |
|---------------------|-------------------|-------------------|
|                     | £                 | £                 |
| Wages and salaries  | 58,558            | 63,211            |
| Other pension costs | (18)              | 12                |
|                     | <u>          </u> | <u>          </u> |
|                     | <u>58,540</u>     | <u>63,223</u>     |

The average monthly number of employees during the year was as follows:

|                      | 2022     | 2021     |
|----------------------|----------|----------|
|                      |          |          |
| Administrative Staff | <u>5</u> | <u>4</u> |

No employees received emoluments in excess of £60,000.

### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                   | Unrestricted fund<br>£ | Restricted fund<br>£ | Total funds<br>£ |
|-----------------------------------|------------------------|----------------------|------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                        |                      |                  |
| Donations and legacies            | <u>190,740</u>         | <u>1,921,504</u>     | <u>2,112,244</u> |
| <b>EXPENDITURE ON</b>             |                        |                      |                  |
| Raising funds                     | 29,663                 | -                    | 29,663           |
| <b>Charitable activities</b>      |                        |                      |                  |
| Donations                         | 94,269                 | 1,779,069            | 1,873,338        |
| Other                             | <u>304</u>             | <u>-</u>             | <u>304</u>       |
| <b>Total</b>                      | <u>124,236</u>         | <u>1,779,069</u>     | <u>1,903,305</u> |

**LIA RELIEF TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| <b>NET INCOME</b>                  | 66,504                    | 142,435                 | 208,939             |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                         |                     |
| Total funds brought forward        | 240,180                   | 503,685                 | 743,865             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>306,684</u>            | <u>646,120</u>          | <u>952,804</u>      |

**11. TANGIBLE FIXED ASSETS**

|                       | Office<br>Equipment<br>£ |
|-----------------------|--------------------------|
| <b>COST</b>           |                          |
| At 1 August 2021      | 921                      |
| Additions             | 1,750                    |
| At 31 July 2022       | <u>2,671</u>             |
| <b>DEPRECIATION</b>   |                          |
| At 1 August 2021      | 304                      |
| Charge for year       | 781                      |
| At 31 July 2022       | <u>1,085</u>             |
| <b>NET BOOK VALUE</b> |                          |
| At 31 July 2022       | <u>1,586</u>             |
| At 31 July 2021       | <u>617</u>               |

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

|               | 2022<br>£     | 2021<br>£     |
|---------------|---------------|---------------|
| Other debtors | 7,379         | 18,725        |
| PAYE          | 2,688         | -             |
|               | <u>10,067</u> | <u>18,725</u> |

**LIA RELIEF TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**13. CURRENT ASSET INVESTMENTS**

|                      | 2022<br>£ | 2021<br>£ |
|----------------------|-----------|-----------|
| Unlisted investments | 100,000   | -         |

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

|                                 | 2022<br>£    | 2021<br>£     |
|---------------------------------|--------------|---------------|
| Trade creditors                 | 660          | 861           |
| Social security and other taxes | -            | 624           |
| Other creditors                 | 131          | 29            |
| Accruals and deferred income    | 5,280        | 15,660        |
|                                 | <u>6,071</u> | <u>17,174</u> |

**15. MOVEMENT IN FUNDS**

|                           | At 1/8/21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/7/22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 306,684        | 50,756                           | 357,440            |
| <b>Restricted funds</b>   |                |                                  |                    |
| Restricted Funds          | 646,120        | 867,267                          | 1,513,387          |
| <b>TOTAL FUNDS</b>        | <u>952,804</u> | <u>918,023</u>                   | <u>1,870,827</u>   |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 225,717                    | (174,961)                  | 50,756                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| Restricted Funds          | 1,590,072                  | (722,805)                  | 867,267                   |
| <b>TOTAL FUNDS</b>        | <u>1,815,789</u>           | <u>(897,766)</u>           | <u>918,023</u>            |

**LIA RELIEF TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1/8/20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/7/21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 240,180        | 66,504                           | 306,684            |
| <b>Restricted funds</b>   |                |                                  |                    |
| Restricted Funds          | 503,685        | 142,435                          | 646,120            |
| <b>TOTAL FUNDS</b>        | <u>743,865</u> | <u>208,939</u>                   | <u>952,804</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 190,740                    | (124,236)                  | 66,504                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| Restricted Funds          | 1,921,504                  | (1,779,069)                | 142,435                   |
| <b>TOTAL FUNDS</b>        | <u>2,112,244</u>           | <u>(1,903,305)</u>         | <u>208,939</u>            |

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

|                           | At 1/8/20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/7/22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 240,180        | 117,260                          | 357,440            |
| <b>Restricted funds</b>   |                |                                  |                    |
| Restricted Funds          | 503,685        | 1,009,702                        | 1,513,387          |
| <b>TOTAL FUNDS</b>        | <u>743,865</u> | <u>1,126,962</u>                 | <u>1,870,827</u>   |

## LIA RELIEF TRUST

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 JULY 2022

#### 15. 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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 416,457                    | (299,197)                  | 117,260                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Restricted Funds          | 3,511,576                  | (2,501,874)                | 1,009,702                 |
| <b>TOTAL FUNDS</b>        | <u>3,928,033</u>           | <u>(2,801,071)</u>         | <u>1,126,962</u>          |

#### 16. RELATED PARTY DISCLOSURES

The Charity has the following linked charities by virtue of common trustees:

Leicester Islamic Academy (Charity No. 702652)

The Leicester Islamic Academy Trust (Charity No. 1143373 / Company No. 7595563)

#### 17. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.



# LIA RELIEF TRUST

## Detailed Statement of Financial Activities FOR THE YEAR ENDED 31 JULY 2022

|                                       | 2022<br>£ | 2021<br>£ |
|---------------------------------------|-----------|-----------|
| <b>INCOME AND ENDOWMENTS</b>          |           |           |
| <b>Donations and legacies</b>         |           |           |
| Donations                             | 1,647,374 | 1,934,816 |
| Gift aid                              | 168,415   | 177,428   |
|                                       | <hr/>     | <hr/>     |
|                                       | 1,815,789 | 2,112,244 |
| <b>Total incoming resources</b>       | <hr/>     | <hr/>     |
|                                       | 1,815,789 | 2,112,244 |
| <b>EXPENDITURE</b>                    |           |           |
| <b>Raising donations and legacies</b> |           |           |
| Advertising                           | 22,138    | 11,976    |
| Fundraising Events                    | 21,634    | 3,539     |
| Bank Charges                          | 11,931    | 14,148    |
|                                       | <hr/>     | <hr/>     |
|                                       | 55,703    | 29,663    |
| <b>Charitable activities</b>          |           |           |
| Wages                                 | 58,558    | 63,211    |
| Pensions                              | (18)      | 12        |
| Rent                                  | 8,800     | 5,510     |
| Insurance                             | 329       | 310       |
| Light and heat                        | -         | 1,517     |
| Telephone                             | 1,503     | 1,011     |
| Postage and stationery                | 522       | 905       |
| Sundries                              | 252       | 1,107     |
| Office Admin Costs                    | 4,683     | 162       |
| Bank Charges                          | 2,201     | 2,086     |
| IT Costs                              | 4,100     | 6,810     |
| Repairs and Maintenance               | 1,048     | 511       |
| Subscriptions                         | 2,755     | 3,493     |
| Grants to institutions                | 722,805   | 1,782,109 |
|                                       | <hr/>     | <hr/>     |
|                                       | 807,538   | 1,868,754 |
| <b>Other</b>                          |           |           |
| Computer equipment                    | 781       | 304       |
| <b>Support costs</b>                  |           |           |
| <b>Other</b>                          |           |           |
| Travel & Subsistence                  | 7,461     | 29        |
| <b>Governance costs</b>               |           |           |
| Auditors' remuneration                | 3,300     | 3,300     |
| Carried forward                       | 3,300     | 3,300     |

This page does not form part of the statutory financial statements

**LIA RELIEF TRUST**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 JULY 2022**

|                          | 2022<br>£             | 2021<br>£             |
|--------------------------|-----------------------|-----------------------|
| <b>Governance costs</b>  |                       |                       |
| Brought forward          | 3,300                 | 3,300                 |
| Accountancy              | 2,820                 | 1,200                 |
| Legal & Professional     | -                     | 55                    |
| Consultancy Fees         | 20,163                | -                     |
|                          | <u>26,283</u>         | <u>4,555</u>          |
| Total resources expended | <u>897,766</u>        | <u>1,903,305</u>      |
| <b>Net income</b>        | <u><u>918,023</u></u> | <u><u>208,939</u></u> |

This page does not form part of the statutory financial statements