

Ehsan Trust UK

Report of the Trustees and Unaudited Financial Statements

For the year ended 28 February 2023

Ehsan Trust UK
Report of the Trustees
For the year ended 28 February 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 28 February 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity operates in India and its objectives are :

1. To relieve financial hardship, distress and suffering among orphans, widows, poor people, victims of natural 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 provision of food, clean water, clothing, medicines and accommodation for the benefit of the said persons;
2. To advance education for the benefit of the poor, the illiterate and the general public by means of, but not exclusively, the provision of scholarships for school, college or higher education;
3. To relieve sickness and to preserve good health among persons in need, by means of, but not exclusively, the provision or assistance in the provision of facilities such as testing and treatment centres and eye clinics for the benefit of the said persons;
4. To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam via the assistance in the provision of Islamic education classes and places of worship in accordance with the teachings of the Quran and Sunnah of the Prophet Muhammad (Peace and Blessings be Upon Him) as interpreted by the Ahle Sunnah Wal Jamaah School of Thought.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

During the period there were 9 volunteers who helped carry out the charity's aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Ehsan Trust UK has been providing relief, support and assistance to hundreds of families across India including West Bengal, Bihar, Jharkhand, Odisha, Gujarat and Kashmir.

This included:

- Food packs (monthly rations to meet the daily needs of families)
- Sewing machines to enable families to become self-sufficient.
- Distribution of sacrificial meat during the festival of Eid-Al-Adha
- Iftar packs to families during the month of Ramadan to help break their fasts.

In some rural areas, distribution of clothes, blankets and medicine has given communities access to healthcare and the basic necessities of life.

Water wells and hand pumps have also been built to strengthen poor communities. And for the country's most vulnerable, the widows and orphans, cash programmes - Zakah & sadaqah - have allowed them purchase essentials.

This past year has also seen donations received to help build mosques in two rural communities. This is a long-term project which will save worshippers from having to travel to nearby towns for their religious needs.

FINANCIAL REVIEW

Significant events

The year ended 28 February 2023 was a reasonable year for Ehsan Trust UK. It was the first full year of normal activities post COVID and was as expected by the Trustees.

Ehsan Trust UK
Report of the Trustees Continued
For the year ended 28 February 2023

Reserves

It is the policy of the charity that group unrestricted funds which have not been designated for a specific use be maintained and grown. From this the trustees plan to undertake further humanitarian projects to benefit the poor, deprived and affected of natural disasters.

As there are no fixed administrative expenses of the charity at present, there is no minimum level for the reserves. Donations are sought as and when trustees become aware of a need in a particular part of India.

Unrestricted general reserves as at 28 February 2023 stood at £21,384 (2022;£13,264). The trustees are satisfied with the performance of the charity during the year and the position at 28 February 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) under the Charities Act 2011. It is governed by its Constitution, last amended 5th January 2018. The charity enjoys charitable status for taxation purposes.

Anyone over the age of 16 can become a member of the charity subject to approval by the trustees.

No trustee has any beneficial interest in the charity.

Recruitment and appointment of trustees

There must be at least three (3) charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee pursuant to Clause 10 of the Constitution.

There is no maximum number of charity trustees that may be appointed to the CIO.

Apart from the first Trustees, every trustee must be appointed only after a nomination from any one trustee is presented to the trustees, and the majority of the trustees pass a resolution to appoint the said trustee for a term determined at a properly convened meeting of the Trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Ehsan Trust UK
Charity registration number	1177258
Principal address	58 Lea Bridge Road London E5 9QD

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Ebrahim Collector
Ismail Musa Desai
Mohamed Suleman Pirbhai
Sakina Hafesji

Independent examiners

H Raja Associates
2 Fieldhead Street
Fieldhead Business Centre
Bradford
West Yorkshire
BD7 1LW

Bankers

Barclays Bank
Trinity Walk Shopping Centre
Teall Way
Wakefield
WF1 1QS

Ehsan Trust UK
Report of the Trustees Continued
For the year ended 28 February 2023

Approved by the Board of Trustees and signed on its behalf by

..... 27 December 2023
Ebrahim Collector

Ehsan Trust UK
Independent Examiners Report to the Trustees
For the year ended 28 February 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 28 February 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....

H Raja Associates
2 Fieldhead Street
Fieldhead Business Centre
Bradford
West Yorkshire
BD7 1LW

27 December 2023

Ehsan Trust UK
Statement of Financial Activities
For the year ended 28 February 2023

	Notes	Unrestricted funds £	2022 £
Income and endowments from:			
Donations and legacies	2	59,532	27,895
Investments	3	27	-
Other income	4	-	7,185
Total		59,559	35,080
Expenditure on:			
Raising funds	5	(302)	(398)
Charitable activities	6/7	(51,137)	(25,500)
Total		(51,439)	(25,898)
Net income		8,120	9,182
Reconciliation of funds			
Total funds brought forward		13,264	4,082
Total funds carried forward		21,384	13,264

Ehsan Trust UK
Statement of Financial Position
As at 28 February 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		21,384	13,264
		21,384	13,264
Net current assets		21,384	13,264
Total assets less current liabilities		21,384	13,264
Net assets		21,384	13,264
The funds of the charity			
Unrestricted income funds	11	21,384	13,264
Total funds		21,384	13,264

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

Ebrahim Collector
Trustee
27 December 2023

Ehsan Trust UK
Notes to the Financial Statements
For the year ended 28 February 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Ehsan Trust UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	2023 £	2022 £
Unrestricted funds		
Donations received	59,532	27,895
	<u>59,532</u>	<u>27,895</u>

3. Investment income

	2023 £	2022 £
Unrestricted funds		
Bank interest receivable	27	-
	<u>27</u>	<u>-</u>

4. Other income

	2023 £	2022 £
Gift Aid	-	7,185
	<u>-</u>	<u>7,185</u>

5. Expenditure on generating donations and legacies

	2023 £	2022 £
Unrestricted funds		
Support costs	302	398
	<u>302</u>	<u>398</u>

Ehsan Trust UK
Notes to the Financial Statements Continued
For the year ended 28 February 2023

6. Costs of charitable activities by fund type

	2023	2022
	£	£
Unrestricted funds		
Activity 3	3,000	-
Activity 4	5,087	6,000
Activity 8	43,050	19,500
	51,137	25,500

7. Costs of charitable activities by activity type

	2023	2022
	£	£
Activities undertaken directly		
Activity 3	3,000	-
Activity 4	5,087	6,000
Activity 8	43,050	19,500
	51,137	25,500

8. Analysis of support costs

	2023	2022
	£	£
IT	-	310
Governance costs	302	88
	302	398

9. Particulars of employees

	2023	2022
Employees	0	0
	0	0

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Ehsan Trust UK
Detailed Statement of Financial Activities
For the year ended 28 February 2023

11. Movement in funds

Unrestricted Funds

	Balance at 01/03/2022 £	Incoming resources £	Outgoing resources £	Balance at 28/02/2023 £
<i>General</i>				
General	13,264	59,559	(51,439)	21,384
	13,264	59,559	(51,439)	21,384

Unrestricted Funds - Previous year

	Balance at 01/03/2021 £	Incoming resources £	Outgoing resources £	Balance at 28/02/2022 £
<i>General</i>				
General	4,082	35,080	(25,898)	13,264
	4,082	35,080	(25,898)	13,264

Purpose of unrestricted Funds

General

The General Fund is used to help support the poor, orphans and affectees of natural disasters.

12. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	21,384	21,384
	21,384	21,384

Ehsan Trust UK
Detailed Statement of Financial Activities Continued
For the year ended 28 February 2023

Previous year

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	13,264	13,264
	13,264	13,264

Ehsan Trust UK
Detailed Statement of Financial Activities Continued
For the year ended 28 February 2023

	2023 £	2022 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	59,532	27,895
	59,532	27,895
Investments		
Bank interest receivable	27	-
	27	-
Other income		
Gift Aid	-	7,185
	-	7,185
Total incoming resources	59,559	35,080
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity - Cataract Operations (Activity 3)	(3,000)	-
Cost of direct charitable activity - Food Parcels (Activity 4)	(5,087)	(6,000)
Cost of direct charitable activity - Building Maintenance (Activity 8)	(43,050)	(19,500)
	(51,137)	(25,500)
SUPPORT COSTS		
IT		
IT	-	(310)
	-	(310)
Governance costs		
Governance costs	(302)	(88)
	(302)	(88)
Total resources expended	(51,439)	(25,898)
Net Income	8,120	9,182