

# INTERNATIONAL ISLAMIC LINK

England & Wales - Charity number 1043580

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1995-01-24

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Babul Murad Centre  
852-858 Harrow Road  
Sudbury  
Middlesex  
HA0 2PX

**Phone** 02089081525

**Email** [info@iislamic.org](mailto:info@iislamic.org)

**Website** [www.iislamic.org](http://www.iislamic.org)

## Activities

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**Objects:** TO ADVANCE THE ISLAMIC RELIGION, TO RELIEVE POVERTY AND ADVANCE THE EDUCATION OF THE PUBLIC IN THE UNITED KINGDOM AND OVERSEAS.

**Activities:** To advance the Islamic Religion, to relieve poverty and to advance education of the public in UK and overseas.

## Classification

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- **How:** Makes Grants To Organisations, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** UNITED KINGDOM AND OVERSEAS
- India
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£441,189	£382,048	-	-
2024-03-31	£274,427	£301,345	-	-
2023-03-31	£279,967	£288,982	-	-
2022-03-31	£725,246	£219,891	£1,875,366	2
2021-03-31	£297,077	£179,806	-	-

## Trustees

Name	Role	Appointed
DR FIRAS ABBAS		
HUSSAIN WARIS SYED	TREASURER	2017-01-01
MIRZA MUZZUFFAR HASAN		
SAYED AFZAL MEHDI		
SAYED GHULAM ASKARI		
SEKANDER RAZAVI		
SHAHIDA FAZAL		
SYED VEQAR HUSSAIN		
ZULQADAR SAYED RAZAVI	PRESIDENT	

**INTERNATIONAL ISLAMIC LINK**

England & Wales - Charity number 1043580

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# Accounts

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**INTERNATIONAL ISLAMIC LINK**

**Charity No. 1043580**

**Trustee's Report and Unaudited Accounts**

**31 March 2025**

# INTERNATIONAL ISLAMIC LINK

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## **INTERNATIONAL ISLAMIC LINK**

### **Trustees Annual Report**

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1043580**

##### **Principal Office**

Babul Murad Centre  
852-858 Harrow Road  
Sudbury  
Middlesex  
HA0 2PX

##### **Trustee**

The following Trustee served during the year:

S.Z. Razavi

##### **Trustees**

Mr S Z Razavi

Dr F M H Abbas

Mr S S Razavi

Mr S V Hussain

Mr S A Mehdi

Mr S Hussain

Mrs S I F Mohamed

Mr H W Syed

Mr S G Askari

Mr M M Hasan

##### **Accountants**

Matplus Chartered Accountants  
22 Watford Rd  
Sudbury Town  
Wembley  
HA0 3EP

#### **OBJECTIVES AND ACTIVITIES**

The Charity is governed by the constitution adopted on the 31st of December 1994. This was registered by the Charity Commission of England and Wales on the 24th of January 1995.  
Commission of England and Wales on the 24th of January 1995.

To promote the Religion of Islam, to relieve poverty and to advance the education of the public in the United Kingdom and overseas.

To publish, produce and to assist in the publication, production and distribution of books, literature, periodicals, journals, booklets, posters, pamphlets, films, slides and audio/visuals aids and any such other required from time to time.

To hold lectures, conferences, meetings, seminars, conventions and discussions.

To establish and assist in the establishment of any religious and secular educational and religious institutions, like libraries, study room, centres, classes, workshops and any other such institutions as appropriate.

## **INTERNATIONAL ISLAMIC LINK**

### **Trustees Annual Report**

To provide for needy students and other, grants, loans and any other assistance whatsoever, for the furtherance of the above stated aims.

### **ACHIEVEMENTS AND PERFORMANCE**

Donations are raised through contacts the trustees have with potential donors and the public.

### **FINANCIAL REVIEW**

A review of the charity's financial position consider the performance of the charity to be satisfactory.

Donations from the public and cash raised from fund raising events continue to be the source of the Charity's general fund to meet on-going and future projects and activities. Sound financial management and generous support of volunteers continues to be the cornerstone of the charity.

### **PLANS FOR FUTURE PERIODS**

The Trustees look forward to another year of activity with a focus on educational activity for adults and children.

With a view to grow secular courses offered by the Charity which improves the educational standing of the community in general and In line with its long term strategy the Charity continues to build its reserves and is planning to develop a purpose built centre better suited to deliver all its activities and objectives.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 United Kingdom.

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

S.Z. Razavi



Trustee

31 March 2025

**INTERNATIONAL ISLAMIC LINK**  
**Independent Examiners Report**

**Independent Examiner's Report to the trustee of INTERNATIONAL ISLAMIC LINK**

I report to the charity trustee on my examination of the financial statements of INTERNATIONAL ISLAMIC LINK for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the trustee given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Mr Arifali Punjani  
Matplus Chartered Accountants  
22 Watford Rd  
Sudbury Town

Wembley  
HA0 3EP  
31 March 2025

**INTERNATIONAL ISLAMIC LINK**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

		<b>Unrestricted</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>funds</b>	<b>2025</b>	<b>2024</b>
	<b>Notes</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	3	245,059	245,059	210,592
Investments	4	60,341	60,341	63,835
Gift Aid Receivable	5	135,789	135,789	-
<b>Total</b>		<b>441,189</b>	<b>441,189</b>	<b>274,427</b>
<b>Expenditure on:</b>				
Raising funds	6	120,982	120,982	103,701
Other	7	261,066	261,066	197,644
<b>Total</b>		<b>382,048</b>	<b>382,048</b>	<b>301,345</b>
Net gains on investments		-	-	-
<b>Net income/(expenditure)</b>	<b>8</b>	<b>59,141</b>	<b>59,141</b>	<b>(26,918)</b>
Transfers between funds		-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<b>59,141</b>	<b>59,141</b>	<b>(26,918)</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>59,141</b>	<b>59,141</b>	<b>(26,918)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		1,839,433	1,839,433	1,866,351
<b>Total funds carried forward</b>		<b>1,898,574</b>	<b>1,898,574</b>	<b>1,839,433</b>

**INTERNATIONAL ISLAMIC LINK****Balance Sheet**

at 31 March 2025

Charity No.      1043580	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	2,848,917	2,849,325
		<u>2,848,917</u>	<u>2,849,325</u>
<b>Current assets</b>			
Debtors	11	24,165	33,782
Cash at bank and in hand		45,863	19,005
		<u>70,028</u>	<u>52,787</u>
<b>Creditors: Amount falling due within one year</b>	12	(7,238)	(14,518)
<b>Net current assets</b>		62,790	38,269
<b>Total assets less current liabilities</b>		2,911,707	2,887,594
<b>Creditors: Amounts falling due after more than one year</b>	13	(1,013,133)	(1,048,161)
<b>Net assets excluding pension asset or liability</b>		1,898,574	1,839,433
<b>Total net assets</b>		<u><u>1,898,574</u></u>	<u><u>1,839,433</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	14		
<b>Unrestricted funds</b>	14		
General funds		1,898,574	1,839,433
		<u>1,898,574</u>	<u>1,839,433</u>
<b>Reserves</b>	14		
<b>Total funds</b>		<u><u>1,898,574</u></u>	<u><u>1,839,433</u></u>

Approved by the trustees on 31 March 2025

And signed on its behalf by:



S.Z. Razavi

Trustee

31 March 2025

**INTERNATIONAL ISLAMIC LINK****Statement of Cash flows**

for the year ended 31 March 2025

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income/(expenditure) per Statement of Financial Activities</b>	59,141	(26,918)
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	408	544
Dividends, interest and rents from investments	(196,130)	(63,835)
Decrease in trade and other receivables	9,617	-
(Decrease)/Increase in trade and other payables	(7,280)	7,280
<b>Net cash used in operating activities</b>	<u>(134,244)</u>	<u>(82,929)</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	196,130	63,835
<b>Net cash from investing activities</b>	<u>196,130</u>	<u>63,835</u>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(35,028)	(67,189)
<b>Net cash used in financing activities</b>	<u>(35,028)</u>	<u>(67,189)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	26,858	(86,283)
<b>Cash and cash equivalents at the beginning of the year</b>	19,005	105,288
<b>Cash and cash equivalents at the end of the year</b>	<u>45,863</u>	<u>19,005</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	45,863	19,005
	<u>45,863</u>	<u>19,005</u>

**1 Accounting policies**

**Basis of preparation**

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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

**Taxation**

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

**Notes to the Accounts**

**Freehold investment property**

Investment properties are measured at cost at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Trade and other debtors**

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

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**INTERNATIONAL ISLAMIC LINK**

**Notes to the Accounts**

**2 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	150,251	60,341	210,592
Investments	63,835	-	63,835
<b>Total</b>	<u>214,086</u>	<u>60,341</u>	<u>274,427</u>
<b>Expenditure on:</b>			
Raising funds	67,112	36,589	103,701
Other	197,644	-	197,644
<b>Total</b>	<u>264,756</u>	<u>36,589</u>	<u>301,345</u>
<b>Net income</b>	<u>(50,670)</u>	<u>23,752</u>	<u>(26,918)</u>
<b>Net income before other gains/(losses)</b>	(50,670)	23,752	(26,918)
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>(50,670)</u>	<u>23,752</u>	<u>(26,918)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	1,866,351	-	1,866,351
<b>Total funds carried forward</b>	<u><u>1,815,681</u></u>	<u><u>23,752</u></u>	<u><u>1,839,433</u></u>

**3 Income from donations and legacies**

	<b>Unrestricted £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations	52,430	52,430	60,341
	192,629	192,629	150,251
	<u>245,059</u>	<u>245,059</u>	<u>210,592</u>

**4 Income from investments**

	<b>Unrestricted £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Investment income	60,170	60,170	63,355
Deposit interest	171	171	480
	<u>60,341</u>	<u>60,341</u>	<u>63,835</u>

## 5 Other income

Unrestricted	Total 2025	Total 2024
£	£	£
135,789	135,789	-
<u>135,789</u>	<u>135,789</u>	<u>-</u>

## 6 Expenditure on raising funds

Unrestricted	Total 2025	Total 2024
£	£	£
<i>Fundraising trading costs</i>		
Religious events costs	99,706	84,798
Donations to others	21,276	18,903
	<u>120,982</u>	<u>103,701</u>

## 7 Other expenditure

Unrestricted	Total 2025	Total 2024
£	£	£
Bank loan and overdraft interest payable	96,505	62,549
Employee costs	55,212	71,392
Premises costs	27,532	28,172
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	408	544
General administrative costs	60,231	22,307
Legal and professional costs	21,178	12,680
	<u>261,066</u>	<u>197,644</u>

## 8 Net income/(expenditure) before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	408	544

## 9 Staff costs

	2025	2024
Salaries and wages	50,360	67,332
Pension costs	1,896	3,294
	<u>52,256</u>	<u>70,626</u>

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

**INTERNATIONAL ISLAMIC LINK**

**Notes to the Accounts**

**10 Tangible fixed assets**

	£	£	£	£
<b>Cost or revaluation</b>				
At 1 April 2024	2,847,692	11,952	4,508	2,864,152
At 31 March 2025	<u>2,847,692</u>	<u>11,952</u>	<u>4,508</u>	<u>2,864,152</u>
<b>Depreciation and impairment</b>				
At 1 April 2024	-	10,319	4,508	14,827
Depreciation charge for the year	-	408	-	408
At 31 March 2025	<u>-</u>	<u>10,727</u>	<u>4,508</u>	<u>15,235</u>
<b>Net book values</b>				
At 31 March 2025	<u>2,847,692</u>	<u>1,225</u>	<u>-</u>	<u>2,848,917</u>
At 31 March 2024	<u>2,847,692</u>	<u>1,633</u>	<u>-</u>	<u>2,849,325</u>

**11 Debtors**

	<b>2025</b>	<b>2024</b>
	£	£
Trade debtors	24,165	33,782
	<u>24,165</u>	<u>33,782</u>

**12 Creditors:**

amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	£	£
Other loans	1,079	1,079
Trade creditors	-	7,280
Other creditors	3,159	3,159
Accruals	3,000	3,000
	<u>7,238</u>	<u>14,518</u>

**13 Creditors:**

amounts falling due after more than one year

	<b>2025</b>	<b>2024</b>
	£	£
Bank loans and overdrafts	1,013,133	1,048,161
	<u>1,013,133</u>	<u>1,048,161</u>

**INTERNATIONAL ISLAMIC LINK**

**Notes to the Accounts**

**14 Movement in funds**

	At 1 April 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2025 £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	1,839,433	441,189	(382,048)	1,898,574
<b>Total funds</b>	<u>1,839,433</u>	<u>441,189</u>	<u>(382,048)</u>	<u>1,898,574</u>

**15 Analysis of net assets between funds**

	Unrestricted funds £	Total £
Fixed assets	2,848,917	2,848,917
Net current assets	62,790	62,790
Creditors due in more than one year and provisions	(1,013,133)	(1,013,133)
	<u>1,898,574</u>	<u>1,898,574</u>

**16 Reconciliation of net debt**

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	19,005	26,858	45,863
	<u>19,005</u>	<u>26,858</u>	<u>45,863</u>
Borrowings	(1,079)	-	(1,079)
Bank loans	(1,048,161)	35,028	(1,013,133)
	<u>(1,049,240)</u>	<u>35,028</u>	<u>(1,014,212)</u>
Net debt	<u>(1,030,235)</u>	<u>61,886</u>	<u>(968,349)</u>

17 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

*Pension commitments*

	2025	2024
	£	£
The pension cost charge to the charity amounted to:	<u>1,896</u>	<u>3,294</u>

**INTERNATIONAL ISLAMIC LINK**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2025**

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>			
Donations and legacies			
Donations	52,430	52,430	60,341
	192,629	192,629	150,251
	<u>245,059</u>	<u>245,059</u>	<u>210,592</u>
Investments			
Investment income	60,170	60,170	63,355
Deposit interest	171	171	480
	<u>60,341</u>	<u>60,341</u>	<u>63,835</u>
Gift Aid Receivable			
	135,789	135,789	-
	<u>135,789</u>	<u>135,789</u>	<u>-</u>
<b>Total income and endowments</b>	<b>441,189</b>	<b>441,189</b>	<b>274,427</b>
<b>Expenditure on:</b>			
Costs of other trading activities			
Religious events costs	99,706	99,706	84,798
Donations to others	21,276	21,276	18,903
	<u>120,982</u>	<u>120,982</u>	<u>103,701</u>
<b>Total of expenditure on raising funds</b>	<b>120,982</b>	<b>120,982</b>	<b>103,701</b>
Other expenditure			
Bank loan and overdraft interest payable	96,505	96,505	62,549
	<u>96,505</u>	<u>96,505</u>	<u>62,549</u>
Employee costs			
Salaries/wages	50,360	50,360	67,332
Pension costs	1,896	1,896	3,294
Staff welfare	2,956	2,956	766
	<u>55,212</u>	<u>55,212</u>	<u>71,392</u>
Premises costs			
Rates	3,283	3,283	7,403
Light, heat and power	20,632	20,632	17,042
Premises cleaning	3,617	3,617	3,727
	<u>27,532</u>	<u>27,532</u>	<u>28,172</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	408	408	544
Bank charges	1,434	1,434	1,181

**INTERNATIONAL ISLAMIC LINK****Detailed Statement of Financial Activities**

Equipment expensed	328	328	-
Equipment leasing and hire charges	1,160	1,160	872
Equipment repairs and maintenance	44,569	44,569	10,752
General insurances	6,343	6,343	4,984
Postage and couriers	67	67	26
Software, IT support and related costs	471	471	-
Stationery and printing	3,537	3,537	3,423
Subscriptions	817	817	338
Telephone, fax and broadband	1,505	1,505	731
	<u>60,639</u>	<u>60,639</u>	<u>22,851</u>
Legal and professional costs			
Accountancy and bookkeeping	7,616	7,616	7,280
Other legal and professional costs	13,562	13,562	5,400
	<u>21,178</u>	<u>21,178</u>	<u>12,680</u>
<b>Total of expenditure of other costs</b>	<u>261,066</u>	<u>261,066</u>	<u>197,644</u>
<b>Total expenditure</b>	<u>382,048</u>	<u>382,048</u>	<u>301,345</u>
Net gains on investments	-	-	-
	<u>59,141</u>	<u>59,141</u>	<u>(26,918)</u>
<b>Net income/(expenditure)</b>			
<b>Net income/(expenditure) before other gains/(losses)</b>	<u>59,141</u>	<u>59,141</u>	<u>(26,918)</u>
Other Gains	-	-	-
	<u>59,141</u>	<u>59,141</u>	<u>(26,918)</u>
<b>Net movement in funds</b>			
	<u>59,141</u>	<u>59,141</u>	<u>(26,918)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	1,839,433	1,839,433	1,866,351
<b>Total funds carried forward</b>	<u>1,898,574</u>	<u>1,898,574</u>	<u>1,839,433</u>

**INTERNATIONAL ISLAMIC LINK**

England & Wales - Charity number 1043580

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# Accounts

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INTERNATIONAL ISLAMIC LINK

Charity No. 1043580

Trustee's Report and Unaudited Accounts

31 March 2024

**Matplus Chartered Accountants**

**22 Watford Road, Sudbury**

**HA0 3EP**

INTERNATIONAL ISLAMIC LINK

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## INTERNATIONAL ISLAMIC LINK

### Trustees Annual Report

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1043580

Principal Office

Babul Murad Centre

852-858 Harrow Road

Sudbury

Middlesex

HA0 2PX

Trustee

The following trustee served during the year:

Mr S Z Razavi

Dr F M H Abbas

Mr S S Razavi

Mr S V Hussain

Mr S A Mehdi

Mr S Hussain

Mrs S I F Mohamed

Mr H W Syed

Mr S G Askari

Mr M M Hasan

Accountants

Matplus Chartered Accountants

22 Watford Rd

Sudbury Town

Wembley

HA0 3EP

#### OBJECTIVES AND ACTIVITIES

The Charity is governed by the constitution adopted on the 31st of December 1994. This was registered by the Charity Commission of England and Wales on the 24th of January 1995.

Commission of England and Wales on the 24th of January 1995.

To promote the Religion of Islam, to relieve poverty and to advance the education of the public in the United Kingdom and overseas.

To publish, produce and to assist in the publication, production and distribution of books, literature, periodicals, journals, booklets, posters, pamphlets, films, slides and audio/visuals aids and any such other required from time to time.

To hold lectures, conferences, meetings, seminars, conventions and discussions.

To establish and assist in the establishment of any religious and secular educational and religious institutions, like libraries, study room, centres, classes, workshops and any other such institutions as appropriate.

To provide for needy students and other, grants, loans and any other assistance whatsoever, for the furtherance of the above stated aims.

#### ACHIEVEMENTS AND PERFORMANCE

Donations are raised through contacts the trustees have with potential donors and the public.

#### FINANCIAL REVIEW

A review of the charity's financial position consider the performance of the charity to be satisfactory.

Donations from the public and cash raised from fund raising events continue to be the source of the Charity's general fund to meet on-going and future projects and activities. Sound financial management and generous support of volunteers continues to be the cornerstone of the charity.

#### PLANS FOR FUTURE PERIODS

The Trustees look forward to another year of activity with a focus on educational activity for adults and children.

With a view to grow secular courses offered by the Charity which improves the educational standing of the community in general and In line with its long term strategy the Charity continues to build its reserves and is planning to develop a purpose built centre better suited to deliver all its activities and objectives.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 United Kingdom.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed



S.Z. Razavi

Trustee

07 February 2025

INTERNATIONAL ISLAMIC LINK  
Independent Examiners Report

Independent Examiner's Report to the trustee of INTERNATIONAL ISLAMIC LINK

I report to the trustees on my examination of the financial statements of INTERNATIONAL ISLAMIC LINK for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of Matplus Chartered Accountants.

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Mr Arifali Punjani  
Matplus Chartered Accountants  
22 Watford Rd  
Sudbury Town

Wembley  
HA0 3EP  
07 February 2025

INTERNATIONAL ISLAMIC LINK  
Statement of Financial Activities  
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	2	150,251	60,341	210,592	213,692
Investments	3	63,835	-	63,835	66,275
Total		214,086	60,341	274,427	279,967
Expenditure on:					
Raising funds	4	67,112	36,589	103,701	111,143
Other	5	197,644	-	197,644	177,839
Total		264,756	36,589	301,345	288,982
Net gains on investments		-	-	-	-
Net expenditure	6	(50,670)	23,752	(26,918)	(9,015)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(50,670)	23,752	(26,918)	(9,015)
Other gains and losses					
Net movement in funds		(50,670)	23,752	(26,918)	(9,015)
Reconciliation of funds:					
Total funds brought forward		1,866,351	-	1,866,351	1,875,366
Total funds carried forward		1,815,681	23,752	1,839,433	1,866,351

## INTERNATIONAL ISLAMIC LINK

## Balance Sheet

at 31 March 2024

Charity No. 1043580

		2024	2023
		£	£
Fixed assets			
Tangible assets	8	2,849,325	2,849,869
		<u>2,849,325</u>	<u>2,849,869</u>
Current assets			
Debtors	9	33,782	33,782
Cash at bank and in hand		19,005	105,288
		<u>52,787</u>	<u>139,070</u>
Creditors: Amount falling due within one year	10	(14,518)	(7,238)
Net current assets		38,269	131,832
Total assets less current liabilities		2,887,594	2,981,701
Creditors: Amounts falling due after more than one year	11	(1,048,161)	(1,115,350)
Net assets excluding pension asset or liability		<u>1,839,433</u>	<u>1,866,351</u>
Total net assets		<u><u>1,839,433</u></u>	<u><u>1,866,351</u></u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		23,752	-
		<u>23,752</u>	<u>-</u>
Unrestricted funds	12		
General funds		1,815,681	1,866,351
		<u>1,815,681</u>	<u>1,866,351</u>
Reserves	12		
Total funds		<u><u>1,839,433</u></u>	<u><u>1,866,351</u></u>

Approved by the trustees on 07 February 2025

And signed on their behalf by:



S.Z. Razavi

Trustee

07 February 2025

for the year ended 31 March 2024

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

### Expenditure

**Recognition of expenditure** Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

**Expenditure on raising funds** These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

### Taxation

The charity is exempt from tax on its charitable activities.

### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### Trade and other debtors

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

## Notes to the Accounts

## Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

## Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations	-	60,341	60,341	28,470
	150,251	-	150,251	185,222
	<u>150,251</u>	<u>60,341</u>	<u>210,592</u>	<u>213,692</u>

## 3 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Investment income	63,355	63,355	65,943
Deposit interest	480	480	332
	<u>63,835</u>	<u>63,835</u>	<u>66,275</u>

## INTERNATIONAL ISLAMIC LINK

## Notes to the Accounts

## 4 Expenditure on raising funds

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Fundraising trading costs</i>				
Scholar's fees and exp	-	-	-	32,441
Religious events costs	48,209	36,589	84,798	50,232
Donations to others	18,903	-	18,903	28,470
	<u>67,112</u>	<u>36,589</u>	<u>103,701</u>	<u>111,143</u>

## 5 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank loan and overdraft interest payable	62,549	62,549	57,271
Employee costs	71,392	71,392	42,992
Motor and travel costs	-	-	944
Premises costs	28,172	28,172	25,847
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	544	544	725
General administrative costs	22,307	22,307	22,593
Legal and professional costs	12,680	12,680	27,467
	<u>197,644</u>	<u>197,644</u>	<u>177,839</u>

## 6 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	544	725

## 7 Staff costs

	2024	2023
Salaries and wages	67,332	42,992
Pension costs	3,294	-
	<u>70,626</u>	<u>42,992</u>

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

## 8 Tangible fixed assets

	£	£	£	£
	Freehold Property	Computer equipment	Fixture and fittings	Total
Cost or revaluation				
At 1 April 2023	2,847,692	11,952	4,508	2,864,152
At 31 March 2024	<u>2,847,692</u>	<u>11,952</u>	<u>4,508</u>	<u>2,864,152</u>
Depreciation and impairment				
At 1 April 2023	-	9,775	4,508	14,283
Depreciation charge for the year	-	544	-	544
At 31 March 2024	<u>-</u>	<u>10,319</u>	<u>4,508</u>	<u>14,827</u>
Net book values				
At 31 March 2024	<u>2,847,692</u>	<u>1,633</u>	<u>-</u>	<u>2,849,325</u>
At 31 March 2023	<u>2,847,692</u>	<u>2,177</u>	<u>-</u>	<u>2,849,869</u>
9 Debtors				
		2024		2023
		£		£
Trade debtors		33,782		33,782
		<u>33,782</u>		<u>33,782</u>
10 Creditors: amounts falling due within one year				
		2024		2023
		£		£
Other loans		1,079		1,079
Trade creditors		7,280		-
Other creditors		3,159		3,159
Accruals		3,000		3,000
		<u>14,518</u>		<u>7,238</u>
11 Creditors: amounts falling due after more than one year				
		2024		2023
		£		£
Bank loans and overdrafts		1,048,161		1,115,350
		<u>1,048,161</u>		<u>1,115,350</u>

## 12 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Restricted income funds:				
Education/ Training	-	60,341	(36,589)	23,752
<i>Total</i>	<u>-</u>	<u>60,341</u>	<u>(36,589)</u>	<u>23,752</u>
Unrestricted funds:				
General funds	1,866,351	214,086	(264,756)	1,815,681
<b>Total funds</b>	<u>1,866,351</u>	<u>274,427</u>	<u>(301,345)</u>	<u>1,839,433</u>

## Purposes and restrictions in relation to the funds:

## Restricted funds:

Education/ Training

## 13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	2,849,325	2,849,325
Net current assets	38,269	38,269
Creditors due in more than one year and provisions	(1,048,161)	(1,048,161)
	<u>1,839,433</u>	<u>1,839,433</u>

## 14 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	105,288	(86,283)	19,005
	<u>105,288</u>	<u>(86,283)</u>	<u>19,005</u>
Borrowings	(1,079)	-	(1,079)
Bank loans	(1,115,350)	67,189	(1,048,161)
	<u>(1,116,429)</u>	<u>67,189</u>	<u>(1,049,240)</u>
<b>Net debt</b>	<u>(1,011,141)</u>	<u>(19,094)</u>	<u>(1,030,235)</u>

## 15 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

*Pension commitments*

	2024	2023
	£	£
The pension cost charge to the charity amounted to:	<u>3,294</u>	<u>-</u>

INTERNATIONAL ISLAMIC LINK  
Detailed Statement of Financial Activities  
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations	-	60,341	60,341	28,470
	150,251	-	150,251	185,222
	<u>150,251</u>	<u>60,341</u>	<u>210,592</u>	<u>213,692</u>
Investments				
Investment income	63,355	-	63,355	65,943
Deposit interest	480	-	480	332
	<u>63,835</u>	<u>-</u>	<u>63,835</u>	<u>66,275</u>
Total income and endowments	214,086	60,341	274,427	279,967
Expenditure on:				
Costs of other trading activities				
Scholar's fees and exp	-	-	-	32,441
Religious events costs	48,209	36,589	84,798	50,232
Donations to others	18,903	-	18,903	28,470
	<u>67,112</u>	<u>36,589</u>	<u>103,701</u>	<u>111,143</u>
Total of expenditure on raising funds	67,112	36,589	103,701	111,143
Other expenditure				
Bank loan and overdraft interest payable	62,549	-	62,549	57,271
	<u>62,549</u>	<u>-</u>	<u>62,549</u>	<u>57,271</u>
Employee costs				
Salaries/wages	67,332	-	67,332	42,992
Pension costs	3,294	-	3,294	-
Staff welfare	766	-	766	-
	<u>71,392</u>	<u>-</u>	<u>71,392</u>	<u>42,992</u>
Travel and subsistence	-	-	-	944
	<u>-</u>	<u>-</u>	<u>-</u>	<u>944</u>
Premises costs				
Rates	7,403	-	7,403	3,286
Light, heat and power	17,042	-	17,042	15,729
Premises cleaning	3,727	-	3,727	6,832
	<u>28,172</u>	<u>-</u>	<u>28,172</u>	<u>25,847</u>
General administrative costs, including depreciation and amortisation				
Depreciation of	544	-	544	725
Bank charges	1,181	-	1,181	5,181

INTERNATIONAL ISLAMIC LINK  
Detailed Statement of Financial Activities

Equipment repairs and maintenance	10,752	-	10,752	7,546
General insurances	4,984	-	4,984	2,491
Postage and couriers	26	-	26	-
Software, IT support and related costs	-	-	-	1,177
Stationery and printing	3,423	-	3,423	3,005
Subscriptions	338	-	338	-
Centre expenses	872	-	872	262
Telephone, fax and broadband	731	-	731	2,931
	<u>22,851</u>	<u>-</u>	<u>22,851</u>	<u>23,318</u>
Legal and professional costs				
Accountancy and bookkeeping	7,280	-	7,280	3,560
Other legal and professional costs	5,400	-	5,400	23,907
	<u>12,680</u>	<u>-</u>	<u>12,680</u>	<u>27,467</u>
Total of expenditure of other costs	<u>197,644</u>	<u>-</u>	<u>197,644</u>	<u>177,839</u>
Total expenditure	264,756	36,589	301,345	288,982
Net gains on investments	-	-	-	-
Net expenditure	<u>(50,670)</u>	<u>23,752</u>	<u>(26,918)</u>	<u>(9,015)</u>
Net expenditure before other gains/(losses)	<u>(50,670)</u>	<u>23,752</u>	<u>(26,918)</u>	<u>(9,015)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(50,670)</u>	<u>23,752</u>	<u>(26,918)</u>	<u>(9,015)</u>
Reconciliation of funds:				
Total funds brought forward	1,866,351	-	1,866,351	1,875,366
Total funds carried forward	<u>1,815,681</u>	<u>23,752</u>	<u>1,839,433</u>	<u>1,866,351</u>

**INTERNATIONAL ISLAMIC LINK**

England & Wales - Charity number 1043580

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# Accounts

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REGISTERED CHARITY NUMBER: 1043580

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
International Islamic Link

Three Leaves  
Chartered Certified Accountants  
2 Manor House Lane  
Datchet  
Slough  
Berkshire  
SL3 9EB

International Islamic Link

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for the Year Ended 31 March 2023

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International Islamic Link

Report of the Trustees  
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity is governed by the constitution adopted on the 31st of December 1994. This was registered by the Charity Commission of England and Wales on the 24th of January 1995.

The aims and objectives of the charity are as follows:

To promote the Religion of Islam, to relieve poverty and to advance the education of the public in the United Kingdom and overseas.

To publish, produce and to assist in the publication, production and distribution of books, literature, periodicals, journals, booklets, posters, pamphlets, films, slides and audio/visuals aids and any such other required from time to time.

To hold lectures, conferences, meetings, seminars, conventions and discussions.

To establish and assist in the establishment of any religious and secular educational and religious institutions, like libraries, study room, centres, classes, workshops and any other such institutions as appropriate.

To provide for needy students and other, grants, loans and any other assistance whatsoever, for the furtherance of the above stated aims.

**Significant activities**

The Trustees are pleased to report that the Charity has built excellent relationships with other religious and community centres in the area.

The Charity is in regular dialogue with the Police Ward to ensure activities do not unduly impact the neighbourhood and to keep abreast of local community matters.

The Trustees are very grateful to the public and institutions who have been generous in providing moral and financial support.

**Public Benefit**

The Trustees are pleased to report that the Charity has built excellent relationships with other religious and community centres in the area.

The Charity is in regular dialogue with the Police Ward to ensure activities do not unduly impact the neighbourhood and to keep abreast of local community matters.

The Trustees are very grateful to the public and institutions who have been generous in providing moral and financial support.

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

Donations are raised through contacts the trustees have with potential donors and the public.

International Islamic Link

Report of the Trustees  
for the Year Ended 31 March 2023

#### **ACHIEVEMENT AND PERFORMANCE**

Following the Covid19 pandemic and lockdown restrictions, people started attending the mosque on a regular basis. We continued to follow the post pandemic regulations including masks, social distancing etc. Our main achievement during this challenging year was to be able to help those in need in our community despite the pandemic and the risks to health.

During the year, we arranged a variety of religious talks and training programs for the benefit of the local community.

Qarde hasana taken last year for purchase of property has been fully paid during the current year.

A new loan (£450K) was secured from charity bank and it was used to pay off the Qaude hasana (£250K) and HSBC loan (£150K).

#### **FINANCIAL REVIEW**

##### **Financial position**

The trustees consider the performance of the charity to be satisfactory.

Donations from the public and cash raised from fund raising events continue to be the source of the Charity's general fund to meet on-going and future projects and activities. Sound financial management and generous support of volunteers continues to be the cornerstone of the charity. We utilise the Xero accounting software in the organisation to keep our accounting records up to date.

##### **FUTURE PLANS**

The Trustees look forward to another year of activity with a focus on educational activity for adults and children.

With a view to grow secular courses offered by the Charity which improves the educational standing of the community in general and in line with its long term strategy the Charity continues to build its reserves and is planning to develop a purpose built centre better suited to deliver all its activities and objectives.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 United Kingdom.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The trustees' annual report was approved on 30-01-2024 and signed on behalf of the board of trustees by:

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1043580

##### **Principal address**

Babul Murad Centre  
852-858 Harrow Road  
Sudbury  
Middlesex  
HA0 2PX

International Islamic Link

Report of the Trustees  
for the Year Ended 31 March 2023

**Trustees**

Mr S Z Razavi  
Dr F M H Abbas  
Mr S A Mehdi  
Mr H W Syed  
Mr S S Razavi  
Mr S Hussain  
Mr S G Askari  
Mr S V Hussain  
Mrs S I F Mohamed  
Mr M M Hasan

**Independent Examiner**

Three Leaves  
Chartered Certified Accountants  
2 Manor House Lane  
Datchet  
Slough  
Berkshire  
SL3 9EB

Approved by order of the board of trustees on 31/01/2024 and signed on its behalf by:



.....  
Mr S Z Razavi - Trustee

Independent Examiner's Report to the Trustees of  
International Islamic Link

**Independent examiner's report to the trustees of International Islamic Link**

I report to the charity trustees on my examination of the accounts of International Islamic Link (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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

Imtiaz Khan

Three Leaves  
Chartered Certified Accountants  
2 Manor House Lane  
Datchet  
Slough  
Berkshire  
SL3 9EB

Date: .....

International Islamic Link

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	185,222	28,470	213,692	656,234
<b>Charitable activities</b>					
CJRS		-	-	-	16,599
Investment income	3	66,275	-	66,275	52,413
<b>Total</b>		<u>251,497</u>	<u>28,470</u>	<u>279,967</u>	<u>725,246</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	99,176	28,470	127,646	46,789
<b>Charitable activities</b>					
Charitable activities		161,336	-	161,336	173,102
<b>Total</b>		<u>260,512</u>	<u>28,470</u>	<u>288,982</u>	<u>219,891</u>
<b>NET INCOME/(EXPENDITURE)</b>		(9,015)	-	(9,015)	505,355
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,875,366	-	1,875,366	1,370,011
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,866,351</u>	<u>-</u>	<u>1,866,351</u>	<u>1,875,366</u>

The notes form part of these financial statements

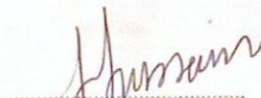
International Islamic Link

Balance Sheet  
31 March 2023

	Notes	31.3.23 £	31.3.22 £
<b>FIXED ASSETS</b>			
Tangible assets	7	2,849,869	2,848,094
<b>CURRENT ASSETS</b>			
Debtors	8	33,782	33,782
Cash at bank and in hand		105,288	126,156
		<u>139,070</u>	<u>159,938</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(7,238)	(261,974)
<b>NET CURRENT ASSETS</b>		<u>131,832</u>	<u>(102,036)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,981,701	2,746,058
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(1,115,350)	(870,692)
<b>NET ASSETS</b>		<u>1,866,351</u>	<u>1,875,366</u>
<b>FUNDS</b>	14		
Unrestricted funds		<u>1,866,351</u>	<u>1,875,366</u>
<b>TOTAL FUNDS</b>		<u>1,866,351</u>	<u>1,875,366</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/01/2024 and were signed on its behalf by:

  
Mr S Z Razavi - Trustee

  
Mr H W Syed - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**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.

**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 and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Computer equipment - 25% on reducing balance

**Taxation**

The charity is exempt from 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.

**2. DONATIONS AND LEGACIES**

	31.3.23	31.3.22
	£	£
Donations	213,692	656,234

International Islamic Link

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**3. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Investment income	65,943	52,400
Deposit account interest	332	13
	<u>66,275</u>	<u>52,413</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	31.3.23	31.3.22
	£	£
Religious events (Nyaz) costs	50,232	22,453
Donations to others	28,470	935
Scholar's fees & expenses	32,441	13,419
	<u>111,143</u>	<u>36,807</u>

**Investment management costs**

	31.3.23	31.3.22
	£	£
Legal & professional fees	8,957	4,700
Repairs & maintenance	7,546	2,762
Planing & architect fee	-	2,520
	<u>16,503</u>	<u>9,982</u>
Aggregate amounts	<u>127,646</u>	<u>46,789</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

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

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	647,452	8,782	656,234
<b>Charitable activities</b>			
CJRS	16,599	-	16,599
Investment income	<u>52,413</u>	<u>-</u>	<u>52,413</u>
<b>Total</b>	<u>716,464</u>	<u>8,782</u>	<u>725,246</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				
	Unrestricted fund £	Restricted funds £	Total funds £	
<b>EXPENDITURE ON</b>				
Raising funds	38,007	8,782	46,789	
<b>Charitable activities</b>				
Charitable activities	173,102	-	173,102	
<b>Total</b>	<u>211,109</u>	<u>8,782</u>	<u>219,891</u>	
<b>NET INCOME</b>	505,355	-	505,355	
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	1,370,011	-	1,370,011	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,875,366</u></u>	<u><u>-</u></u>	<u><u>1,875,366</u></u>	
<b>7. TANGIBLE FIXED ASSETS</b>				
	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2022	2,847,692	4,508	9,452	2,861,652
Additions	-	-	2,500	2,500
At 31 March 2023	<u>2,847,692</u>	<u>4,508</u>	<u>11,952</u>	<u>2,864,152</u>
<b>DEPRECIATION</b>				
At 1 April 2022	-	4,508	9,050	13,558
Charge for year	-	-	725	725
At 31 March 2023	<u>-</u>	<u>4,508</u>	<u>9,775</u>	<u>14,283</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>2,847,692</u>	<u>-</u>	<u>2,177</u>	<u>2,849,869</u>
At 31 March 2022	<u>2,847,692</u>	<u>-</u>	<u>402</u>	<u>2,848,094</u>

International Islamic Link

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	31.3.23	31.3.22
	£	£
Other debtors	<u>33,782</u>	<u>33,782</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	31.3.23	31.3.22
	£	£
Other loans (see note 11)	-	250,000
Social security and other taxes	1,079	-
Other creditors	3,159	6,534
Accruals and deferred income	3,000	5,440
	<u>7,238</u>	<u>261,974</u>
<b>10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		
	31.3.23	31.3.22
	£	£
Bank loans (see note 11)	<u>1,115,350</u>	<u>870,692</u>
<b>11. LOANS</b>		
An analysis of the maturity of loans is given below:		
	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand: Qarde hasana (int free loan)	<u>-</u>	<u>250,000</u>
Amounts falling due in more than five years:		
Repayable by instalments: Bank loans more 5 yr by instal	1,115,350	870,692
<b>12. SECURED DEBTS</b>		
The following secured debts are included within creditors:		
	31.3.23	31.3.22
	£	£
Bank loans	<u>1,115,350</u>	<u>870,692</u>
Bank loans are secured via mortgage charge on the property.		

International Islamic Link

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	1,875,366	(9,015)	1,866,351
<b>TOTAL FUNDS</b>	<u>1,875,366</u>	<u>(9,015)</u>	<u>1,866,351</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	251,497	(260,512)	(9,015)
<b>Restricted funds</b>			
Restricted donations	28,470	(28,470)	-
<b>TOTAL FUNDS</b>	<u>279,967</u>	<u>(288,982)</u>	<u>(9,015)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	1,370,011	505,355	1,875,366
<b>TOTAL FUNDS</b>	<u>1,370,011</u>	<u>505,355</u>	<u>1,875,366</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	716,464	(211,109)	505,355
<b>Restricted funds</b>			
Restricted donations	8,782	(8,782)	-
<b>TOTAL FUNDS</b>	<u>725,246</u>	<u>(219,891)</u>	<u>505,355</u>

International Islamic Link

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**14. MOVEMENT IN FUNDS - continued**

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	1,370,011	496,340	1,866,351
<b>TOTAL FUNDS</b>	<u>1,370,011</u>	<u>496,340</u>	<u>1,866,351</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	967,961	(471,621)	496,340
<b>Restricted funds</b>			
Restricted donations	37,252	(37,252)	-
<b>TOTAL FUNDS</b>	<u>1,005,213</u>	<u>(508,873)</u>	<u>496,340</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

International Islamic Link

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	213,692	656,234
<b>Investment income</b>		
Investment income	65,943	52,400
Deposit account interest	332	13
	<hr/>	<hr/>
	66,275	52,413
<b>Charitable activities</b>		
Grants	-	16,599
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>279,967</b>	<b>725,246</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Religious events (Nyaz) costs	50,232	22,453
Donations to others	28,470	935
Scholar's fees & expenses	32,441	13,419
	<hr/>	<hr/>
	111,143	36,807
<b>Investment management costs</b>		
Legal & professional fees	8,957	4,700
Repairs & maintenance	7,546	2,762
Planing & architect fee	-	2,520
	<hr/>	<hr/>
	16,503	9,982
<b>Support costs</b>		
<b>Management</b>		
Rates and water	3,286	8,010
Insurance	2,491	4,069
Light and heat	15,729	11,455
Telephone & internet	2,931	2,096
Printing, postage & stationery	3,005	154
Sundries	262	57
Computer expenses	1,177	530
Premises cleaning & upkeep	6,832	2,858
Travel costs	944	7
Depn of fixtures & fittings	725	134
	<hr/>	<hr/>
	37,382	29,370
<b>Finance</b>		
Bank charges	5,181	2,412
Carried forward	5,181	2,412

This page does not form part of the statutory financial statements

International Islamic Link

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
<b>Finance</b>		
Brought forward	5,181	2,412
Bank interest	57,271	65,540
	<u>62,452</u>	<u>67,952</u>
<b>Governance costs</b>		
Staff salaries	42,992	40,014
Accountancy fees	3,560	6,966
Legal & professional fees	14,950	28,800
	<u>61,502</u>	<u>75,780</u>
Total resources expended	288,982	219,891
Net (expenditure)/income	<u>(9,015)</u>	<u>505,355</u>

This page does not form part of the statutory financial statements

**INTERNATIONAL ISLAMIC LINK**

England & Wales - Charity number 1043580

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# Accounts

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REGISTERED CHARITY NUMBER: 1043580

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
International Islamic Link

Three Leaves  
Chartered Certified Accountants  
2 Manor House Lane  
Datchet  
Slough  
Berkshire  
SL3 9EB

International Islamic Link

Contents of the Financial Statements  
for the Year Ended 31 March 2022

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Statement of Financial Activities	5
Balance Sheet	6
Cash Flow Statement	7
Notes to the Cash Flow Statement	8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Charity is governed by the constitution adopted on the 31st of December 1994. This was registered by the Charity Commission of England and Wales on the 24th of January 1995.

The aims and objectives of the charity are as follows:

To promote the Religion of Islam, to relieve poverty and to advance the education of the public in the United Kingdom and overseas.

To publish, produce and to assist in the publication, production and distribution of books, literature, periodicals, journals, booklets, posters, pamphlets, films, slides and audio/visuals aids and any such other required from time to time.

To hold lectures, conferences, meetings, seminars, conventions and discussions.

To establish and assist in the establishment of any religious and secular educational and religious institutions, like libraries, study room, centres, classes, workshops and any other such institutions as appropriate.

To provide for needy students and other, grants, loans and any other assistance whatsoever, for the furtherance of the above stated aims.

### **Significant activities**

The Trustees are pleased to report that the Charity has built excellent relationships with other religious and community centres in the area.

The Charity is in regular dialogue with the Police Ward to ensure activities do not unduly impact the neighbourhood and to keep abreast of local community matters.

The Trustees are very grateful to the public and institutions who have been generous in providing moral and financial support.

### **Public Benefit**

The Trustees are pleased to report that the Charity has built excellent relationships with other religious and community centres in the area.

The Charity is in regular dialogue with the Police Ward to ensure activities do not unduly impact the neighbourhood and to keep abreast of local community matters.

The Trustees are very grateful to the public and institutions who have been generous in providing moral and financial support.

## **ACHIEVEMENT AND PERFORMANCE**

### **Fundraising activities**

Donations are raised through contacts the trustees have with potential donors and the public.

International Islamic Link

Report of the Trustees  
for the Year Ended 31 March 2022

## **ACHIEVEMENT AND PERFORMANCE**

Following the Covid19 pandemic and lockdown restrictions, 2022 has been our first year where people started attending the mosque on a regular basis. We continued to follow the post pandemic regulations including masks, social distancing etc. Our main achievement during this challenging year was to be able to help those in need in our community despite the pandemic and the risks to health.

During the year, we arranged a variety of religious talks and training programs for the benefit of the local community.

Also this year, we purchased a local property for £802,306 as part of our expansion and mosque building plan. The addition of this property can be seen under the assets section of note 9. The purchase was made by utilising surplus funds, raising donations for mosque and with the help of Qarde hasana (Interest free Loan) from people in our community. As of the reporting to date, most of the Qarde hasana has been paid and the mosque has surplus reserves to pay the remaining amount.

## **FINANCIAL REVIEW**

### **Financial position**

The trustees consider the performance of the charity to be satisfactory.

Donations from the public and cash raised from fund raising events continue to be the source of the Charity's general fund to meet on-going and future projects and activities. Sound financial management and generous support of volunteers continues to be the cornerstone of the charity. We utilise the Xero accounting software in the organisation to keep our accounting records up to date.

## **FUTURE PLANS**

The Trustees look forward to another year of activity with a focus on educational activity for adults and children.

With a view to grow secular courses offered by the Charity which improves the educational standing of the community in general and in line with its long term strategy the Charity continues to build its reserves and is planning to develop a purpose built centre better suited to deliver all its activities and objectives.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 United Kingdom.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The trustees' annual report was approved on 08-12-2022 and signed on behalf of the board of trustees by:

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1043580

### **Principal address**

Babul Murad Centre  
852-858 Harrow Road  
Sudbury  
Middlesex  
HA0 2PX

International Islamic Link

Report of the Trustees  
for the Year Ended 31 March 2022

**Trustees**

Mr S Z Razavi  
Dr F M H Abbas  
Mr S A Mehdi  
Mr H W Syed  
Mr S S Razavi  
Mr S Hussain  
Mr S G Askari  
Mr S V Hussain  
Mrs S I F Mohamed  
Mr M M Hasan

**Independent Examiner**

Three Leaves  
Chartered Certified Accountants  
2 Manor House Lane  
Datchet  
Slough  
Berkshire  
SL3 9EB

Approved by order of the board of trustees on 16/01/2023 and signed on its behalf by:



.....  
Mr S Z Razavi - Trustee

Independent Examiner's Report to the Trustees of  
International Islamic Link

**Independent examiner's report to the trustees of International Islamic Link**

I report to the charity trustees on my examination of the accounts of International Islamic Link (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

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

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



Imtiaz Khan  
ACCA  
Three Leaves  
Chartered Certified Accountants  
2 Manor House Lane  
Datchet  
Slough  
Berkshire  
SL3 9EB

Date: .....19.01.2023

International Islamic Link

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	647,452	8,782	656,234	215,927
<b>Charitable activities</b>					
CJRS	4	16,599	-	16,599	40,200
Investment income	3	52,413	-	52,413	40,950
<b>Total</b>		<u>716,464</u>	<u>8,782</u>	<u>725,246</u>	<u>297,077</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	38,007	8,782	46,789	74,043
<b>Charitable activities</b>					
Charitable activities	6	173,102	-	173,102	1,600
Other		-	-	-	104,163
<b>Total</b>		<u>211,109</u>	<u>8,782</u>	<u>219,891</u>	<u>179,806</u>
<b>NET INCOME</b>		<u>505,355</u>	<u>-</u>	<u>505,355</u>	<u>117,271</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>1,370,011</u>	<u>-</u>	<u>1,370,011</u>	<u>1,252,740</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,875,366</u></u>	<u><u>-</u></u>	<u><u>1,875,366</u></u>	<u><u>1,370,011</u></u>

The notes form part of these financial statements

International Islamic Link

Balance Sheet  
31 March 2022

	Notes	31.3.22 £	31.3.21 £
<b>FIXED ASSETS</b>			
Tangible assets	10	2,848,094	2,045,922
<b>CURRENT ASSETS</b>			
Debtors	11	33,782	30,238
Cash at bank and in hand		126,156	223,540
		<u>159,938</u>	<u>253,778</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(261,974)	(2,440)
		<u>(102,036)</u>	<u>251,338</u>
<b>NET CURRENT ASSETS</b>			
		<u>2,746,058</u>	<u>2,297,260</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
<b>CREDITORS</b>			
Amounts falling due after more than one year	13	(870,692)	(927,249)
		<u>1,875,366</u>	<u>1,370,011</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	17		
Unrestricted funds		1,875,366	678,897
Restricted funds		-	691,114
		<u>1,875,366</u>	<u>1,370,011</u>
<b>TOTAL FUNDS</b>			
		<u>1,875,366</u>	<u>1,370,011</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....16.10.2023..... and were signed on its behalf by:

  
.....  
Mr S Z Razavi - Trustee

  
.....  
Mr S A Mehdi - Trustee

The notes form part of these financial statements

International Islamic Link

Cash Flow Statement  
for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	577,006	137,039
Interest paid		(65,540)	(22,419)
Net cash provided by operating activities		<u>511,466</u>	<u>114,620</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(802,306)	(715)
Interest received		13	8
Net cash used in investing activities		<u>(802,293)</u>	<u>(707)</u>
<b>Cash flows from financing activities</b>			
New loans in year		250,000	8,054
Loan repayments in year		(56,557)	-
Net cash provided by financing activities		<u>193,443</u>	<u>8,054</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(97,384)	121,967
<b>Cash and cash equivalents at the beginning of the reporting period</b>			
		<u>223,540</u>	<u>101,573</u>
<b>Cash and cash equivalents at the end of the reporting period</b>			
		<u><u>126,156</u></u>	<u><u>223,540</u></u>

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.3.22	31.3.21	
	£	£	
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	505,355	117,271	
<b>Adjustments for:</b>			
Depreciation charges	134	179	
Interest received	(13)	(8)	
Interest paid	65,540	22,419	
Increase/(decrease) in creditors	5,990	(2,822)	
<b>Net cash provided by operations</b>	<u>577,006</u>	<u>137,039</u>	
2. ANALYSIS OF CHANGES IN NET DEBT			
	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	223,540	(97,384)	126,156
	<u>223,540</u>	<u>(97,384)</u>	<u>126,156</u>
<b>Debt</b>			
Debts falling due within 1 year	-	(250,000)	(250,000)
Debts falling due after 1 year	(927,249)	56,557	(870,692)
	<u>(927,249)</u>	<u>(193,443)</u>	<u>(1,120,692)</u>
<b>Total</b>	<u>(703,709)</u>	<u>(290,827)</u>	<u>(994,536)</u>

## 1. ACCOUNTING POLICIES

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

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **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.

### **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 and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

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

### **Taxation**

The charity is exempt from 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.

## 2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	656,234	191,601
Gift aid	-	24,326
	<u>656,234</u>	<u>215,927</u>

International Islamic Link

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**3. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Investment income	52,400	40,942
Deposit account interest	13	8
	<u>52,413</u>	<u>40,950</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.22	31.3.21
	£	£
Grants	16,599	40,200
	<u>16,599</u>	<u>40,200</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
CJRS	16,599	40,200
	<u>16,599</u>	<u>40,200</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.3.22	31.3.21
	£	£
Religious events (Nyaz) costs	22,453	3,422
Donations to others	935	19,228
Scholar's fees & expenses	13,419	12,315
	<u>36,807</u>	<u>34,965</u>

**Investment management costs**

	31.3.22	31.3.21
	£	£
Legal & professional fees	4,700	-
Repairs & maintenance	2,762	39,078
Planing & architect fee	2,520	-
	<u>9,982</u>	<u>39,078</u>

Aggregate amounts	<u>46,789</u>	<u>74,043</u>
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Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

6. CHARITABLE ACTIVITIES COSTS

Charitable activities	Support costs (see note 7) £ <u>173,102</u>
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7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>29,370</u>	<u>67,952</u>	<u>75,780</u>	<u>173,102</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	196,699	19,228	215,927
<b>Charitable activities</b>			
CJRS	40,200	-	40,200
Investment income	40,950	-	40,950
<b>Total</b>	<u>277,849</u>	<u>19,228</u>	<u>297,077</u>
<b>EXPENDITURE ON</b>			
Raising funds	54,815	19,228	74,043
<b>Charitable activities</b>			
Charitable activities	1,600	-	1,600
Other	104,163	-	104,163
<b>Total</b>	<u>160,578</u>	<u>19,228</u>	<u>179,806</u>
<b>NET INCOME</b>	<u>117,271</u>	<u>-</u>	<u>117,271</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	561,626	691,114	1,252,740

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	678,897	691,114	1,370,011

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2021	2,045,386	4,508	9,452	2,059,346
Additions	802,306	-	-	802,306
At 31 March 2022	2,847,692	4,508	9,452	2,861,652
<b>DEPRECIATION</b>				
At 1 April 2021	-	4,508	8,916	13,424
Charge for year	-	-	134	134
At 31 March 2022	-	4,508	9,050	13,558
<b>NET BOOK VALUE</b>				
At 31 March 2022	2,847,692	-	402	2,848,094
At 31 March 2021	2,045,386	-	536	2,045,922

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other debtors	33,782	30,238

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other loans (see note 14)	250,000	-
Other creditors	6,534	-
Accruals and deferred income	5,440	2,440
	261,974	2,440

**13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.22	31.3.21
	£	£
Bank loans (see note 14)	870,692	927,249
	<u>870,692</u>	<u>927,249</u>

**14. LOANS**

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand: Qarde hasana (int free loan)	250,000	-
	<u>250,000</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments: Bank loans more 5 yr by instal	870,692	927,249

**15. SECURED DEBTS**

The following secured debts are included within creditors:

	31.3.22	31.3.21
	£	£
Bank loans	870,692	927,249
	<u>870,692</u>	<u>927,249</u>

Bank loans are secured via mortgage charge on the property.

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

**17. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	1,370,011	505,355	1,875,366
	<u>1,370,011</u>	<u>505,355</u>	<u>1,875,366</u>
<b>TOTAL FUNDS</b>	<u>1,370,011</u>	<u>505,355</u>	<u>1,875,366</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	716,464	(211,109)	505,355
<b>Restricted funds</b>			
Restricted donations	8,782	(8,782)	-
	<u>725,246</u>	<u>(219,891)</u>	<u>505,355</u>
<b>TOTAL FUNDS</b>	<u>725,246</u>	<u>(219,891)</u>	<u>505,355</u>

17. **MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	561,626	117,271	678,897
<b>Restricted funds</b>			
Investment income	691,114	-	691,114
<b>TOTAL FUNDS</b>	<u>1,252,740</u>	<u>117,271</u>	<u>1,370,011</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	277,849	(160,578)	117,271
<b>Restricted funds</b>			
Restricted donations	19,228	(19,228)	-
<b>TOTAL FUNDS</b>	<u>297,077</u>	<u>(179,806)</u>	<u>117,271</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	561,626	622,626	1,184,252
<b>Restricted funds</b>			
Investment income	691,114	-	691,114
<b>TOTAL FUNDS</b>	<u>1,252,740</u>	<u>622,626</u>	<u>1,875,366</u>

International Islamic Link

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	994,313	(371,687)	622,626
<b>Restricted funds</b>			
Restricted donations	28,010	(28,010)	-
<b>TOTAL FUNDS</b>	<u>1,022,323</u>	<u>(399,697)</u>	<u>622,626</u>

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

International Islamic Link

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	656,234	191,601
Gift aid	-	24,326
	<hr/>	<hr/>
	656,234	215,927
<b>Investment income</b>		
Investment income	52,400	40,942
Deposit account interest	13	8
	<hr/>	<hr/>
	52,413	40,950
<b>Charitable activities</b>		
Grants	16,599	40,200
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>725,246</b>	<b>297,077</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Religious events (Nyaz) costs	22,453	3,422
Donations to others	935	19,228
Scholar's fees & expenses	13,419	12,315
	<hr/>	<hr/>
	36,807	34,965
<b>Investment management costs</b>		
Legal & professional fees	4,700	-
Repairs & maintenance	2,762	39,078
Planing & architect fee	2,520	-
	<hr/>	<hr/>
	9,982	39,078
<b>Support costs</b>		
<b>Management</b>		
Rates and water	8,010	5,179
Insurance	4,069	5,049
Light and heat	11,455	9,447
Telephone & internet	2,096	2,081
Postage and stationery	154	1,088
Advertising	-	1,600
Sundries	57	379
Computer expenses	530	678
Premises cleaning & upkeep	2,858	1,806
Travel costs	7	357
Depn of fixtures & fittings	134	179
	<hr/>	<hr/>
	29,370	27,843

This page does not form part of the statutory financial statements

International Islamic Link

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
<b>Management</b>		
<b>Finance</b>		
Bank charges	2,412	2,320
Bank interest	65,540	22,419
	<u>67,952</u>	<u>24,739</u>
<b>Governance costs</b>		
Staff salaries	40,014	37,946
Accountancy fees	6,966	3,268
Legal & professional fees	28,800	11,967
	<u>75,780</u>	<u>53,181</u>
Total resources expended	<u>219,891</u>	<u>179,806</u>
<b>Net income</b>	<u>505,355</u>	<u>117,271</u>

This page does not form part of the statutory financial statements

**INTERNATIONAL ISLAMIC LINK**

England & Wales - Charity number 1043580

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
International Islamic Link

Three Leaves LTD  
Chartered Certified Accountants  
Rockware Business Centre  
Office 16  
5 Rockware Avenue  
Greenford  
Middlesex  
UB6 0AA

Contents of the Financial Statements  
for the Year Ended 31 March 2021

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Report of the Trustees	1 to 3
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Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14 to 15

Report of the Trustees  
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Charity is governed by the constitution adopted on the 31st of December 1994. This was registered by the Charity Commission of England and Wales on the 24th of January 1995.

The aims and objectives of the charity are as follows:

To promote the Religion of Islam, to relieve poverty and to advance the education of the public in the United Kingdom and overseas.

To publish, produce and to assist in the publication, production and distribution of books, literature, periodicals, journals, booklets, posters, pamphlets, films, slides and audio/visuals aids and any such other required from time to time.

To hold lectures, conferences, meetings, seminars, conventions and discussions.

To establish and assist in the establishment of any religious and secular educational and religious institutions, like libraries, study room, centres, classes, workshops and any other such institutions as appropriate.

To provide for needy students and other, grants, loans and any other assistance whatsoever, for the furtherance of the above stated aims.

### **Significant activities**

The Trustees are pleased to report that the Charity has built excellent relationships with other religious and community centres in the area.

The Charity is in regular dialogue with the Police Ward to ensure activities do not unduly impact the neighbourhood and to keep abreast of local community matters.

The Trustees are very grateful to the public and institutions who have been generous in providing moral and financial support.

## **ACHIEVEMENT AND PERFORMANCE**

### **Fundraising activities**

Donations are raised through contacts the trustees have with potential donors and the public.

## **FINANCIAL REVIEW**

### **Financial position**

The trustees consider the performance of the charity to be satisfactory.

## **FUTURE PLANS**

The Trustees look forward to another year of activity with a focus on educational activity for adults and children.

With a view to grow secular courses offered by the Charity which improves the educational standing of the community in general and in line with its long term strategy the Charity continues to build its reserves and is planning to develop a purpose built centre better suited to deliver all its activities and objectives.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

International Islamic Link

Report of the Trustees  
for the Year Ended 31 March 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1043580

**Principal address**

Babul Murad Centre  
852-858 Harrow Road  
Sudbury  
Middlesex  
HA0 2PX

**Trustees**

Mr S Z Razavi  
Dr F M H Abbas  
Mr S A Mehdi  
Mr H W Syed  
Mr S S Razavi  
Mr S Hussain  
Mr S G Askari  
Mr S V Hussain  
Mrs S I F Mohamed  
Mr M M Hasan

**Independent Examiner**

Three Leaves LTD  
Chartered Certified Accountants  
Rockware Business Centre  
Office 16  
5 Rockware Avenue  
Greenford  
Middlesex  
UB6 0AA

**TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees are required under the constitution of the charity to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charity and its results for that period.

In preparing those financial accounts the trustees are required to:

Select suitable accounting policies and then apply them consistently

Make judgements and estimates that are reasonable and prudent

State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial accounts

Prepare the financial accounts on the going concern basis unless it is inappropriate to presume that the Trust 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 charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

International Islamic Link

Report of the Trustees  
for the Year Ended 31 March 2021

Approved by order of the board of trustees on 27 January 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S Z Razavi', written in a cursive style.

Mr S Z Razavi - Trustee

Independent Examiner's Report to the Trustees of  
International Islamic Link

**Independent examiner's report to the trustees of International Islamic Link**

I report to the charity trustees on my examination of the accounts of International Islamic Link (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

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

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

Imtiaz Khan  
ACCA  
Three Leaves LTD  
Chartered Certified Accountants  
Rockware Business Centre  
Office 16  
5 Rockware Avenue  
Greenford  
Middlesex  
UB6 0AA

Date: .....

International Islamic Link

Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	196,699	19,228	215,927	204,993
<b>Charitable activities</b>					
CJRS		40,200	-	40,200	-
Investment income	3	40,950	-	40,950	45,883
<b>Total</b>		<u>277,849</u>	<u>19,228</u>	<u>297,077</u>	<u>250,876</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	94,446	19,228	113,674	172,606
Other		66,132	-	66,132	86,516
<b>Total</b>		<u>160,578</u>	<u>19,228</u>	<u>179,806</u>	<u>259,122</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>117,271</u>	<u>-</u>	<u>117,271</u>	<u>(8,246)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>561,626</u>	<u>691,114</u>	<u>1,252,740</u>	<u>1,260,986</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>678,897</u></u>	<u><u>691,114</u></u>	<u><u>1,370,011</u></u>	<u><u>1,252,740</u></u>

International Islamic Link

Balance Sheet  
31 March 2021

	Notes	31.3.21 £	31.3.20 £
<b>FIXED ASSETS</b>			
Tangible assets	7	2,045,922	2,045,386
<b>CURRENT ASSETS</b>			
Debtors	8	30,238	30,238
Cash at bank and in hand		223,540	101,573
		<u>253,778</u>	<u>131,811</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,440)	(5,262)
		<u>251,338</u>	<u>126,549</u>
<b>NET CURRENT ASSETS</b>			
		<u>2,297,260</u>	<u>2,171,935</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>2,297,260</u>	<u>2,171,935</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(927,249)	(919,195)
		<u>1,370,011</u>	<u>1,252,740</u>
<b>NET ASSETS</b>			
		<u>1,370,011</u>	<u>1,252,740</u>
<b>FUNDS</b>	13		
Unrestricted funds		678,897	561,626
Restricted funds		691,114	691,114
		<u>1,370,011</u>	<u>1,252,740</u>
<b>TOTAL FUNDS</b>			
		<u>1,370,011</u>	<u>1,252,740</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2022 and were signed on its behalf by:



Mr S Z Razavi - Trustee



Mr S A Mehdi - Trustee

## 1. ACCOUNTING POLICIES

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

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **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.

### **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 and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

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

### **Taxation**

The charity is exempt from 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.

## 2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	191,601	204,993
Gift aid	24,326	-
	<hr/>	<hr/>
	215,927	204,993
	<hr/>	<hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**3. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Investment income	40,942	45,883
Deposit account interest	8	-
	<u>40,950</u>	<u>45,883</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	31.3.21	31.3.20
	£	£
Rates and water	5,179	3,134
Insurance	5,049	2,478
Light and heat	9,447	6,528
Telephone & internet	2,081	3,471
Postage and stationery	1,088	660
Premises cleaning & upkeep	1,806	2,460
Religious events (Nyaz) costs	3,422	11,092
Travel costs	357	815
General administration exps	379	1,376
Computer expenses	678	-
Donations to others	19,228	12,896
Scholar's fees & expenses	12,315	39,900
Support costs	1,600	-
	<u>62,629</u>	<u>84,810</u>

**Investment management costs**

	31.3.21	31.3.20
	£	£
Legal & professional fees	11,967	58,849
Repairs & maintenance	39,078	25,305
Planing & architect fee	-	3,642
	<u>51,045</u>	<u>87,796</u>
Aggregate amounts	<u>113,674</u>	<u>172,606</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	169,563	35,430	204,993
Investment income	33	45,850	45,883
<b>Total</b>	<u>169,596</u>	<u>81,280</u>	<u>250,876</u>
<b>EXPENDITURE ON</b>			
Raising funds	128,388	44,218	172,606
Other	43,970	42,546	86,516
<b>Total</b>	<u>172,358</u>	<u>86,764</u>	<u>259,122</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(2,762)</u>	<u>(5,484)</u>	<u>(8,246)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	564,388	696,598	1,260,986
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>561,626</u></u>	<u><u>691,114</u></u>	<u><u>1,252,740</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2020	2,045,386	4,508	8,737	2,058,631
Additions	-	-	715	715
At 31 March 2021	<u>2,045,386</u>	<u>4,508</u>	<u>9,452</u>	<u>2,059,346</u>
<b>DEPRECIATION</b>				
At 1 April 2020	-	4,508	8,737	13,245
Charge for year	-	-	179	179
At 31 March 2021	<u>-</u>	<u>4,508</u>	<u>8,916</u>	<u>13,424</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>2,045,386</u>	<u>-</u>	<u>536</u>	<u>2,045,922</u>
At 31 March 2020	<u>2,045,386</u>	<u>-</u>	<u>-</u>	<u>2,045,386</u>

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

	31.3.21	31.3.20
	£	£
Other debtors	<u>30,238</u>	<u>30,238</u>

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

	31.3.21	31.3.20
	£	£
Other creditors	<u>2,440</u>	<u>5,262</u>

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.21	31.3.20
	£	£
Bank loans (see note 11)	<u>927,249</u>	<u>919,195</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>927,249</u>	<u>919,195</u>

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

**13. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	561,626	117,271	678,897
<b>Restricted funds</b>			
Investment income	691,114	-	691,114
<b>TOTAL FUNDS</b>	<u>1,252,740</u>	<u>117,271</u>	<u>1,370,011</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	277,849	(160,578)	117,271
<b>Restricted funds</b>			
Restricted donations	19,228	(19,228)	-
<b>TOTAL FUNDS</b>	<u>297,077</u>	<u>(179,806)</u>	<u>117,271</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	564,388	(2,762)	561,626
<b>Restricted funds</b>			
Investment income	696,598	(5,484)	691,114
<b>TOTAL FUNDS</b>	<u>1,260,986</u>	<u>(8,246)</u>	<u>1,252,740</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	169,596	(172,358)	(2,762)
<b>Restricted funds</b>			
Investment income	81,280	(86,764)	(5,484)
<b>TOTAL FUNDS</b>	<u>250,876</u>	<u>(259,122)</u>	<u>(8,246)</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	564,388	114,509	678,897
<b>Restricted funds</b>			
Investment income	696,598	(5,484)	691,114
<b>TOTAL FUNDS</b>	<u>1,260,986</u>	<u>109,025</u>	<u>1,370,011</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	447,445	(332,936)	114,509
<b>Restricted funds</b>			
Investment income	81,280	(86,764)	(5,484)
Restricted donations	19,228	(19,228)	-
	<u>100,508</u>	<u>(105,992)</u>	<u>(5,484)</u>
<b>TOTAL FUNDS</b>	<u>547,953</u>	<u>(438,928)</u>	<u>109,025</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

International Islamic Link

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	191,601	204,993
Gift aid	24,326	-
	<hr/>	<hr/>
	215,927	204,993
<b>Investment income</b>		
Investment income	40,942	45,883
Deposit account interest	8	-
	<hr/>	<hr/>
	40,950	45,883
<b>Charitable activities</b>		
Grants	40,200	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	297,077	250,876
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	5,179	3,134
Insurance	5,049	2,478
Light and heat	9,447	6,528
Telephone & internet	2,081	3,471
Postage and stationery	1,088	660
Premises cleaning & upkeep	1,806	2,460
Religious events (Nyaz) costs	3,422	11,092
Travel costs	357	815
General administration exps	379	1,376
Computer expenses	678	-
Donations to others	19,228	12,896
Scholar's fees & expenses	12,315	39,900
	<hr/>	<hr/>
	61,029	84,810
<b>Investment management costs</b>		
Legal & professional fees	11,967	58,849
Repairs & maintenance	39,078	25,305
Planing & architect fee	-	3,642
	<hr/>	<hr/>
	51,045	87,796
<b>Support costs</b>		
<b>Management</b>		
Advertising	1,600	-
<b>Finance</b>		
Bank charges	2,320	3,023
Carried forward	2,320	3,023

International Islamic Link

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
<b>Finance</b>		
Brought forward	2,320	3,023
Bank interest	22,419	31,792
	<hr/>	<hr/>
	24,739	34,815
<b>Governance costs</b>		
Staff salaries	37,946	47,692
Accountancy and legal fees	3,268	3,822
Depreciation of tangible fixed assets	179	187
	<hr/>	<hr/>
	41,393	51,701
Total resources expended	<hr/>	<hr/>
	179,806	259,122
Net income/(expenditure)	<hr/>	<hr/>
	117,271	(8,246)