

ISLAMIC RESEARCH INSTITUTE OF GREAT BRITAIN

England & Wales · Charity number 1052332

Details

Other names I.R.I. (GB)

Status Registered

Legal form Other

Registered 1996-01-27

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

Contact

Address Islamic Research Institute Of Great Britain
Thornhill Road
Dewsbury
West Yorkshire
WF12 9BX

Phone 01924675115

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Activities

Objects: TO PROMOTE THE ADVANCEMENT OF ISLAMIC RELIGION AND EDUCATION IN THE UNITED KINGDOM

Activities: Activities include - the promotion of the Islamic faith through teaching, study & practice - Dealing with welfare needs of the local youth - Dealing/aiding in resolving marital issues - Provision of a place of worship - Aiding with community funeral services and dealing with support to families

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£193,369	£110,739	-	-
2024-03-31	£205,705	£100,995	-	-
2023-03-31	£131,729	£86,772	-	-
2022-03-31	£104,615	£85,475	-	-
2021-03-31	£97,103	£74,997	-	-

Trustees

Name	Role	Appointed
ABDULHAI MUNSHI		
AKHTER YOUSOUF		2013-04-24
Dr OBAYDUR RAUF		
MARGOOB HUSSAIN MUNSHI		2013-04-24
muaaz munshi		2022-04-11

ISLAMIC RESEARCH INSTITUTE OF GREAT BRITAIN

England & Wales - Charity number 1052332

Accounts

REGISTERED CHARITY NUMBER: 1052332

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR**

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever St
Bolton
Lancashire
BL3 6PD**

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

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**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 2015).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the Society was established are to promote the Islamic faith principally through the activities of teaching, study, practice and the observance of moral discipline all within the Islamic Faith. The Trust further aims to provide for the growing social, educational and welfare needs of local youths and of all members of the community in general.

Islam - An Eternal Way of Life

Islam is more than just a religion - it is a complete way of life and to follow it is to follow a definitive code of conduct. Not only does Islamic legislation relate to belief and worship, but also for a Muslim, ALLAH SWT has also divinely ordained the economic and social aspects of his or her life. Therefore, it is imperative for a Muslim, regardless of his place of residence, that not only does he live in accordance with the law of the land in which he resides, but that he abides by the dictates of Islamic law, (Shariah law) as well.

Muslim Britain

The rising Muslim population of the United Kingdom has naturally resulted in the Muslims encountering many social problems, particularly on the domestic front. Furthermore, it was ascertained that the vast majority of these problems stemmed from ignorance to the Islamic rules and regulations regarding marriage and divorce.

It was therefore decided after consultation, to form a 'Council for Shariah Research' comprising of a body of Scholars. This was set up in early 1994 in Dewsbury, West Yorkshire, and is tirelessly continuing its service to the Muslim public to the present day. In recognizing its urgent need and importance, the facts speak for themselves; to this date, over 700 cases have had the benefit of having been given a clear legal ruling by the Council for Shariah Research - only ALLAH SWT knows how many more have not.

The Need for a Shariah Council

A civil marriage in Britain requires a man and a woman to accept each other in the presence of two witnesses in the Registrar's Office, whether they have conducted an Islamic marriage (Nikah) is immaterial. Similarly, a civil divorce requires the petitioner (husband OR wife) to file a divorce petition at court with the Judge finalising the divorce with a decree absolute. It is worth noting that the laws of civil marriage and divorce are applicable to all residents of the United Kingdom, irrespective of their sex, colour, race or religious persuasion.

Islamic Shariah requires a man or woman to accept each other as husband and wife in front of two sane, mature men or one man and two women. However, unlike British civil law, Islam has granted the right of Talaq to the man with the woman being granted the right to seek Khula - both are procedures for terminating the Islamic marriage.

In the event of the rights of the woman being abused or if she is being subjected to both physical and psychological abuse, then domestic life becomes unbearable, and in the words of the Qur'an, 'her life hangs in the balance' (i.e., she is neither able to continue as a wife happily, nor is she able to break away and remarry), then a Qadhi (Islamic Judge), can consider the plea from a woman, and decide according to the Shariah on the dissolution of the marriage.

However, in non-Muslim countries, the judgement of a non-Muslim judge is often not binding according to Islamic Shariah law and the woman still requires the judgement of a Qadhi to declare her marriage annulled, clearing the way for her to legally remarry. In this instance, the Scholars have recommended the establishment of Shariah Councils presided by Islamically qualified Qadhi's to consider the fate of unsuccessful marriages and to declare them annulled, if necessary, after careful consideration in the light of Islamic Shariah, thereby enabling the woman to remarry and continue with her life.

Harmony with British Law

There is a common misconception that to follow Shariah law means that Muslims do not have to abide by British law. This is incorrect - as long as the dictates of Islamic law are not breached, Islam advises its adherents to follow the law of the land - and thankfully, there are no British laws oppressing Muslims and forcing them to break the command of ALLAH SWT.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Indeed, there are many similarities between English and Islamic family law. One such example is the law relating to custody of the child. According to English law, both parents who have been parties to a marriage retain parental responsibility of the child, until the child reaches majority, which in English law is the age of 18. Islamic law says the same, with the only difference being that Islamically the child reaches majority when he or she reaches the age of puberty.

Another example of the fact that both legal systems share the same principles and that they can therefore co-exist is in relation to the very important issue of reconciliation. In English law, solicitors have a duty to investigate any possibility of reconciliation, by way of mediation facilities if necessary. They should be alive to the possibility that the purpose of the visit to the solicitor may not be to actually to obtain a divorce, but to impress upon the other party to mend his ways by forcing upon him the realisation of what will happen if he does not.

Similarly, when a case is brought to the Shariah Council, after initially notifying both parties that the Shariah Council is involved, both parties are invited to attend and participate in a meeting where they can discuss the relevant issues and the possibility of reconciliation.

There are many similarities and ways in which the two legal systems can co-exist, but for the sake of brevity, we have mentioned only two.

Recognition

An important sign that the work carried out by the Shariah Council is widely recognised is shown by the number of cases that are referred to us by women's groups and forums. Furthermore, we are now getting more and more letters from solicitors acting for parties, asking us to help resolve the issues of an unsuccessful marriage Islamically, and in conjunction with English divorce proceedings.

Additionally, individuals with dual or foreign nationality are increasingly relying on our documentation to support various Islamic matters of life at embassies and consulates of Muslim-majority countries.

Volunteers

Many volunteers give up their time to help out the charity, particularly at the weekends and the evenings to help with improving the supplementary school/premises in all areas. We are greatly indebted to these volunteers for their commitment and support.

ACHIEVEMENT AND PERFORMANCE

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our place of worship, helped all those who used the Sharee council for matrimonial matters and disputes and aided the UK Muslim community with research and solutions in relation to social problems faced by Muslims in the UK.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

- Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly Friday prayer.
- Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions. Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.
- Nikah: The Mosque provides Muslim couples with an appropriate location for their Nikah (Islamic marriage).
- Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all-young people in the charity's buildings.
- Evening classes: Classes are offered to children to learn about the basic fundamental of Islam
- Islamic Awareness: We have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENT AND PERFORMANCE

Islamic Wills Service

The charity has launched a new Wills service for the Muslim community of England and Wales. This service enables Muslims to obtain a legally binding but also Islamically compliant Will. Through this, relevant Islamic inheritance advice is also given to individuals and families.

Mediation Service

With a growing demand for alternative avenues of resolving disputes, the mediation service works to reach acceptable resolutions to real-life problems. The mediation service has gained much recognition and success over the past couple of years. Our expertise on both the religious and cultural front has allowed us to mediate on a range of complex disputes on various matters.

Community activities

Our community hall and rooms provide a valuable educational and recreational to all in our local community. A wide variety of activities are organised and take place from our community centre.

Hall and rooms: Our hall and meeting rooms are available for use by local groups and organisations. The charity's building has been used as a local Islamic nursery in the past. It provided Crèche and nursery facilities to more than 75 children. Due to plans to extend the nursery, the local nursery has since moved out into new premises.

Currently we are undertaking the following activities:

- Seminars - organised periodically on various educational topics.
- Courses - short courses are held to take an in depth look at topics covered in seminars.
- Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- Consultancy - offering advice to individuals and service providers.
- Library - well stocked library for research.

FINANCIAL REVIEW

Reserves policy

The General fund represents funds arising from past operating results. The trustees are satisfied that the balance of the fund will enable the charity to meet its objectives and will be able to look into possible other venues in regards to possible permanent replacement premises. The trustees have also examined the requirement to maintain reserves for the on-going work of the charity and concluded that the most appropriate level is between 3 to 6 months of operational expenditure.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

The charity is looking at provisions, working with age concern to create a partnership of working with the seniors of our community and increasing its relationships.

Plans have been approved by the local council to extend the premises by adding a first floor to the rear section of the building. Planning permission has been granted, and we have liaised with architects and surveyors. Building work has now commenced, and we hope to complete the extension project over the next few months.

This extension will enhance our current facilities, providing a better educational environment for both children and adults. It will also create dedicated spaces for specific services, improving the overall experience for our community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Islamic research institute of Great Britain is constituted under a Trust Deed adopted in 1980. Islamic research institute of Great Britain was registered as a charity with the charity commission on the 15th October 1995. (No:1052332)

Organisational structure

The charity is managed by the trustees. The details of the current trustees are below:

Abdul Hai Munshi (Chairman/Treasurer)

The appointment of trustees is governed by the trust deed.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who make up the Executive Committee control the charity. Details of the current Trustees are set out above. The members in the general meeting elect trustees. All Trustees hold office until the Annual General Meeting when Trustees can offer themselves for re-election or re-appointment

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1052332

Principal address
34 Warren Street
Saville Town
Dewsbury
West Yorkshire
WF12 9L

Trustees

Mr A H Munshi
Dr Ubaydurrauf
Mr M H Munshi
Mr A Youssouf
Mr Muaaz Munshi

Chairman/Treasurer

Independent examiner

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever St
Bolton
Lancashire
BL3 6PD

Approved by order of the board of trustees on 28 JAN 2026 and signed on its behalf by:



.....
Mr A H Munshi - Trustee

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ISLAMIC RESEARCH INSTITUTE OF
GREAT BRITAIN

I report on the accounts for the year ended 31 March 2025 set out on pages seven to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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



Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever St
Bolton
Lancashire
BL3 6PD

 **Abbey & Co. Associates**
Accountants and Financial Consultants

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 info@abbey-co.com
 www.abbey-co.com

Date: ...20th January 2026.....

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	191,635	204,067
Investment income	3	1,735	1,638
Total		193,369	205,705
 EXPENDITURE ON			
Charitable activities	4		
Support Costs		713	76,498
Provision of Services		86,646	841
Management and Administration		23,380	23,656
Total		110,739	100,995
 NET INCOME/(EXPENDITURE)		82,630	104,710
 RECONCILIATION OF FUNDS			
Total funds brought forward		737,693	632,983
 TOTAL FUNDS CARRIED FORWARD		820,323	737,693

CONTINUING OPERATIONS

All income and expenditure have arisen from continuing activities.

The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	9	371,592	300,239
CURRENT ASSETS			
Other Debtor		-	1,092
Cash at bank and in hand		450,065	443,978
CREDITORS			
Amounts falling due within one year	10	(1,334)	(7,616)
NET CURRENT ASSETS		<u>820,323</u>	<u>437,454</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>820,323</u>	<u>737,692</u>
NET ASSETS		<u><u>820,323</u></u>	<u><u>737,693</u></u>
FUNDS	11		
Unrestricted funds		<u>820,323</u>	<u>737,693</u>
TOTAL FUNDS		<u><u>820,323</u></u>	<u><u>737,693</u></u>

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

.....
Mr A H Munshi -Trustee

The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

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 2015)', 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

	2025	2024
	£	£
Donations	80,878	105,118
Gift aid	-	-
Advice	110,756	98,949
	<u>191,635</u>	<u>204,067</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest	<u>1,735</u>	<u>1,638</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Provision of Services	86,646	-	86,646
Support Costs	-	713	713
Management and Administration	-	23,380	23,380
	86,646	24,093	110,739
	86,646	24,093	110,739

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Support Costs	713	-	713
Management and Administration	22,880	500	23,380
	23,593	500	24,093
	23,593	500	24,093

Support costs, included in the above, are as follows:

Management

			2025	2024
	Support Costs	Management and Administration	Total activities	Total activities
	£	£	£	£
Sundries	713	-	713	841
Rates and water	-	1,416	1,416	1,074
Insurance	-	1,722	1,722	1,890
Light and heat	-	8,416	8,416	7,161
Telephone	-	2,308	2,308	2,111
Postage and stationery	-	6,074	6,074	6,932
Repairs and Renewals	-	1,784	1,784	841
Bank Charges	-	1	1	1,662
Depreciation of tangible and heritage assets	-	1,159	1,159	1,364
	841	22,880	23,593	23,997
	841	22,880	23,593	23,997

Governance costs

			2025	2024
	Management and Administration	Total activities	£	£
Accountancy and Professional fees	500	500	500	500
	500	500	500	500
	500	500	500	500

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

7. STAFF COSTS

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

	2025	2024
	6	6
	<u>6</u>	<u>6</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	191,635
Investment income	1,735
Total	<u>193,369</u>
 EXPENDITURE ON	
Charitable activities	
Support Costs	713
Provision of Services	86,646
Management and Administration	23,380
Total	<u>110,739</u>
 NET INCOME/(EXPENDITURE)	 <u>82,630</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	613,843
 TOTAL FUNDS CARRIED FORWARD	 <u><u>696,473</u></u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

9. TANGIBLE FIXED ASSETS	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024	292,510	44,332	336,842
Additions	72,512-	-	72,512
At 31 March 2025	<u>365,022</u>	<u>44,332</u>	<u>409,354</u>
DEPRECIATION			
At 1 April 2024	-	36,603	36,603
Charge for year	-	1,159	1,159
At 31 March 2025	<u>-</u>	<u>37,762</u>	<u>37,762</u>
NET BOOK VALUE			
At 31 March 2025	<u>365,022</u>	<u>6,570</u>	<u>371,592</u>
At 31 March 2024	<u>292,510</u>	<u>7,729</u>	<u>300,239</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	250	250
Taxation and social security	1044	798
Other creditors	40	6,568
	<u>1,334</u>	<u>7,616</u>

11. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	737,693	82,630	820,323
TOTAL FUNDS	<u>737,693</u>	<u>82,630</u>	<u>820,323</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,369	(110,739)	82,630
TOTAL FUNDS	<u>193,369</u>	<u>(110,739)</u>	<u>82,630</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	80,878	105,118
Gift Aid	-	-
Advice	110,756	98,949
	191,635	204,067
Investment income		
Bank interest	1,735	1,638
	193,369	205,705
EXPENDITURE		
Charitable activities		
Wages	86,646	76,498
Social security	-	-
	86,646	76,498
Support costs		
Management		
Rates and water	1,416	1,074
Insurance	1,722	1,890
Light and heat	8,416	7,161
Telephone	2,308	2,111
Postage and stationery	6,074	6,932
Sundries	713	841
Repairs and Renewals	1,784	962
Bank Charges	1	1,662
Fixtures and fittings	1,159	1,364
	23,593	23,997
Governance costs		
Accountancy, Legal & Professional fees	500	500
	110,739	100,995
Net income/(expenditure)	82,630	104,710

This page does not form part of the statutory financial statements

ISLAMIC RESEARCH INSTITUTE OF GREAT BRITAIN

England & Wales - Charity number 1052332

Accounts

REGISTERED CHARITY NUMBER: 1052332

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
ISLAMIC RESEARCH INSTITUTE OF GREAT
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 2015).

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the Society was established are to promote the Islamic faith principally through the activities of teaching, study, practice and the observance of moral discipline all within the Islamic Faith. The Trust further aims to provide for the growing social, educational and welfare needs of local youths and of all members of the community in general.

Islam - An Eternal Way of Life

Islam is more than just a religion - it is a complete way of life and to follow it is to follow a definitive code of conduct. Not only does Islamic legislation relate to belief and worship, but also for a Muslim, ALLAH SWT has also divinely ordained the economic and social aspects of his or her life. Therefore, it is imperative for a Muslim, regardless of his place of residence, that not only does he live in accordance with the law of the land in which he resides, but that he abides by the dictates of Islamic law, (Shariah law) as well.

Muslim Britain

The rising Muslim population of the United Kingdom has naturally resulted in the Muslims encountering many social problems, particularly on the domestic front. Furthermore, it was ascertained that the vast majority of these problems stemmed from ignorance to the Islamic rules and regulations regarding marriage and divorce.

It was therefore decided after consultation, to form a 'Council for Shariah Research' comprising of a body of Scholars. This was set up in early 1994 in Dewsbury, West Yorkshire, and is tirelessly continuing its service to the Muslim public to the present day. In recognizing its urgent need and importance, the facts speak for themselves; to this date, over 700 cases have had the benefit of having been given a clear legal ruling by the Council for Shariah Research - only ALLAH SWT knows how many more have not.

The Need for a Shariah Council

A civil marriage in Britain requires a man and a woman to accept each other in the presence of two witnesses in the Registrar's Office, whether they have conducted an Islamic marriage (Nikah) is immaterial. Similarly, a civil divorce requires the petitioner (husband OR wife) to file a divorce petition at court with the Judge finalising the divorce with a decree absolute. It is worth noting that the laws of civil marriage and divorce are applicable to all residents of the United Kingdom, irrespective of their sex, colour, race or religious persuasion.

Islamic Shariah requires a man or woman to accept each other as husband and wife in front of two sane, mature men or one man and two women. However, unlike British civil law, Islam has granted the right of Talaq to the man with the woman being granted the right to seek Khula - both are procedures for terminating the Islamic marriage.

In the event of the rights of the woman being abused or if she is being subjected to both physical and psychological abuse, then domestic life becomes unbearable, and in the words of the Qur'an, 'her life hangs in the balance' (i.e., she is neither able to continue as a wife happily, nor is she able to break away and remarry), then a Qadhi (Islamic Judge), can consider the plea from a woman, and decide according to the Shariah on the dissolution of the marriage.

However, in non-Muslim countries, the judgement of a non-Muslim judge is often not binding according to Islamic Shariah law and the woman still requires the judgement of a Qadhi to declare her marriage annulled, clearing the way for her to legally remarry. In this instance, the Scholars have recommended the establishment of Shariah Councils presided by Islamically qualified Qadhi's to consider the fate of unsuccessful marriages and to declare them annulled, if necessary, after careful consideration in the light of Islamic Shariah, thereby enabling the woman to remarry and continue with her life.

Harmony with British Law

There is a common misconception that to follow Shariah law means that Muslims do not have to abide by British law. This is incorrect - as long as the dictates of Islamic law are not breached, Islam advises its adherents to follow the law of the land - and thankfully, there are no British laws oppressing Muslims and forcing them to break the command of ALLAH SWT.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Indeed, there are many similarities between English and Islamic family law. One such example is the law relating to custody of the child. According to English law, both parents who have been parties to a marriage retain parental responsibility of the child, until the child reaches majority, which in English law is the age of 18. Islamic law says the same, with the only difference being that Islamically the child reaches majority when he or she reaches the age of puberty.

Another example of the fact that both legal systems share the same principles and that they can therefore co-exist is in relation to the very important issue of reconciliation. In English law, solicitors have a duty to investigate any possibility of reconciliation, by way of mediation facilities if necessary. They should be alive to the possibility that the purpose of the visit to the solicitor may not be to actually to obtain a divorce, but to impress upon the other party to mend his ways by forcing upon him the realisation of what will happen if he does not.

Similarly, when a case is brought to the Shariah Council, after initially notifying both parties that the Shariah Council is involved, both parties are invited to attend and participate in a meeting where they can discuss the relevant issues and the possibility of reconciliation.

There are many similarities and ways in which the two legal systems can co-exist, but for the sake of brevity, we have mentioned only two.

Recognition

An important sign that the work carried out by the Shariah Council is widely recognised is shown by the number of cases that are referred to us by women's groups and forums. Furthermore, we are now getting more and more letters from solicitors acting for parties, asking us to help resolve the issues of an unsuccessful marriage Islamically, and in conjunction with English divorce proceedings.

Additionally, individuals with dual or foreign nationality are increasingly relying on our documentation to support various Islamic matters of life at embassies and consulates of Muslim-majority countries.

Volunteers

Many volunteers give up their time to help out the charity, particularly at the weekends and the evenings to help with improving the supplementary school/premises in all areas. We are greatly indebted to these volunteers for their commitment and support.

ACHIEVEMENT AND PERFORMANCE

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our place of worship, helped all those who used the Sharee council for matrimonial matters and disputes and aided the UK Muslim community with research and solutions in relation to social problems faced by Muslims in the UK.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

- Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly Friday prayer.
- Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions. Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.
- Nikah: The Mosque provides Muslim couples with an appropriate location for their Nikah (Islamic marriage).
- Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all-young people in the charity's buildings.
- Evening classes: Classes are offered to children to learn about the basic fundamental of Islam
- Islamic Awareness: We have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

Islamic Wills Service

The charity has launched a new Wills service for the Muslim community of England and Wales. This service enables Muslims to obtain a legally binding but also Islamically compliant Will. Through this, relevant Islamic inheritance advice is also given to individuals and families.

Mediation Service

With a growing demand for alternative avenues of resolving disputes, the mediation service works to reach acceptable resolutions to real-life problems. The mediation service has gained much recognition and success over the past couple of years. Our expertise on both the religious and cultural front has allowed us to mediate on a range of complex disputes on various matters.

Community activities

Our community hall and rooms provide a valuable educational and recreational to all in our local community. A wide variety of activities are organised and take place from our community centre.

Hall and rooms: Our hall and meeting rooms are available for use by local groups and organisations. The charity's building has been used as a local Islamic nursery in the past. It provided Crèche and nursery facilities to more than 75 children. Due to plans to extend the nursery, the local nursery has since moved out into new premises.

Currently we are undertaking the following activities:

- Seminars - organised periodically on various educational topics.
- Courses - short courses are held to take an in depth look at topics covered in seminars.
- Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- Consultancy - offering advice to individuals and service providers.
- Library - well stocked library for research.

FINANCIAL REVIEW

Reserves policy

The General fund represents funds arising from past operating results. The trustees are satisfied that the balance of the fund will enable the charity to meet its objectives and will be able to look into possible other venues in regards to possible permanent replacement premises. The trustees have also examined the requirement to maintain reserves for the on-going work of the charity and concluded that the most appropriate level is between 3 to 6 months of operational expenditure.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

The charity is looking at provisions, working with age concern to create a partnership of working with the seniors of our community and increasing its relationships.

Plans have been approved by the local council to extend the premises by adding a first floor to the rear section of the building. Planning permission has been granted, and we have liaised with architects and surveyors. Building work has now commenced, and we hope to complete the extension project over the next few months.

This extension will enhance our current facilities, providing a better educational environment for both children and adults. It will also create dedicated spaces for specific services, improving the overall experience for our community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Islamic research institute of Great Britain is constituted under a Trust Deed adopted in 1980. Islamic research institute of Great Britain was registered as a charity with the charity commission on the 15th October 1995. (No:1052332)

Organisational structure

The charity is managed by the trustees. The details of the current trustees are below:

Abdul Hai Munshi (Chairman/Treasurer)

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The appointment of trustees is governed by the trust deed.

The trustees who make up the Executive Committee control the charity. Details of the current Trustees are set out above. The members in the general meeting elect trustees. All Trustees hold office until the Annual General Meeting when Trustees can offer themselves for re-election or re-appointment

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1052332

Principal address
34 Warren Street
Saville Town
Dewsbury
West Yorkshire
WF12 9L

Trustees

Mr A H Munshi
Dr Ubaydurrauf
Mr M H Munshi
Mr A Youssouf
Mr Muaaz Munshi

Chairman/Treasurer

Independent examiner

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever St
Bolton
Lancashire
BL3 6PD

Approved by order of the board of trustees on 24.3.2025 and signed on its behalf by:



.....
Mr A H Munshi - Trustee

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ISLAMIC RESEARCH INSTITUTE OF
GREAT BRITAIN

I report on the accounts for the year ended 31 March 2024 set out on pages seven to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

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

Basis of the independent examiner's report

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

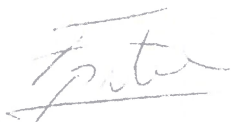
Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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



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270-272 Lever St
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Lancashire
BL3 6PD



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270 - 272 Lever Street
Bolton info@abbey-co.com
BL3 6PD www.abbey-co.com

Date: 20/03/2025

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	204,067	131,439
Investment income	3	1,638	290
Total		205,705	131,729
EXPENDITURE ON			
Charitable activities	4		
Support Costs		76,498	66,458
Provision of Services		841	742
Management and Administration		23,656	19,572
Total		100,995	86,772
NET INCOME/(EXPENDITURE)		104,710	44,957
RECONCILIATION OF FUNDS			
Total funds brought forward		632,983	588,026
TOTAL FUNDS CARRIED FORWARD		737,693	632,983

CONTINUING OPERATIONS

All income and expenditure have arisen from continuing activities.

The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	9	300,239	301,603
CURRENT ASSETS			
Other Debtor		1,092	
Cash at bank and in hand		443,978	332,790
CREDITORS			
Amounts falling due within one year	10	(7,616)	(1,410)
NET CURRENT ASSETS		437,454	331,380
TOTAL ASSETS LESS CURRENT LIABILITIES		737,692	632,983
NET ASSETS		737,693	632,983
FUNDS	11		
Unrestricted funds		737,693	632,983
TOTAL FUNDS		737,693	632,983

The financial statements were approved by the Board of Trustees on 24-3-2025 and were signed on its behalf by:



 Mr A H Munshi -Trustee

The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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 2015)', 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

	2024	2023
	£	£
Donations	105,118	41,635
Gift aid	-	-
Advice	98,949	89,804
	<u>204,067</u>	<u>131,439</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	<u>1,638</u>	<u>290</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Provision of Services	76,498	-	76,498
Support Costs	-	841	841
Management and Administration	-	23,656	23,656
	<u>76,498</u>	<u>24,497</u>	<u>100,995</u>

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Support Costs	841	-	841
Management and Administration	23,156	500	23,656
	<u>23,997</u>	<u>500</u>	<u>24,497</u>

Support costs, included in the above, are as follows:

Management

	Management and Administration		2024	2023
	Support Costs	Administration	Total activities	Total activities
	£	£	£	£
Sundries	841	-	841	742
Rates and water	-	1,074	1,074	1,335
Insurance	-	1,890	1,890	1,139
Light and heat	-	7,161	7,161	7,006
Telephone	-	2,111	2,111	1,487
Postage and stationery	-	6,932	6,932	4,240
Repairs and Renewals	-	962	962	2,256
Bank Charges	-	1,662	1,662	4
Depreciation of tangible and heritage assets	-	1,364	1,364	1,605
	<u>841</u>	<u>23,156</u>	<u>23,997</u>	<u>19,814</u>

Governance costs

	2024	2023
	Management and Administration	Total activities
	£	£
Accountancy and Professional fees	<u>500</u>	<u>500</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

7. STAFF COSTS

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

2024	2023
6-	6-
<u> </u>	<u> </u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	204,067
Investment income	1,638
Total	<u>205,705</u>
EXPENDITURE ON	
Charitable activities	
Support Costs	841
Provision of Services	76,498
Management and Administration	23,656
Total	<u>100,995</u>
NET INCOME/(EXPENDITURE)	<u>104,710</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	632,983
TOTAL FUNDS CARRIED FORWARD	<u><u>737,693</u></u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

9. TANGIBLE FIXED ASSETS	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	292,510	44,332	336,842
Additions	-	-	-
At 31 March 2024	<u>292,510</u>	<u>44,332</u>	<u>336,842</u>
DEPRECIATION			
At 1 April 2023	-	35,239	35,239
Charge for year	-	1,364	1,364
At 31 March 2024	<u>-</u>	<u>36,603</u>	<u>36,603</u>
NET BOOK VALUE			
At 31 March 2024	<u>292,510</u>	<u>7,729</u>	<u>300,239</u>
At 31 March 2023	<u>292,510</u>	<u>9,093</u>	<u>301,603</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	250	250
Taxation and social security	798	139
Other creditors	6,568	1021
	<u>7,616</u>	<u>1,410</u>

11. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	632,983	104,710	737,693
TOTAL FUNDS	<u>632,983</u>	<u>104,710</u>	<u>737,693</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	205,705	(100,995)	104,710
TOTAL FUNDS	<u>205,705</u>	<u>(100,995)</u>	<u>104,710</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	105,118	41,635
Gift Aid	-	-
Advice	98,949	89,804
	<u>204,067</u>	<u>131,439</u>
Investment income		
Bank interest	1,638	290
	<u>1,638</u>	<u>290</u>
Total incoming resources	<u>205,705</u>	<u>131,729</u>
EXPENDITURE		
Charitable activities		
Wages	76,498	66,458
Social security	-	-
	<u>76,498</u>	<u>66,458</u>
Support costs		
Management		
Rates and water	1,074	1,335
Insurance	1,890	1,139
Light and heat	7,161	7,006
Telephone	2,111	1,487
Postage and stationery	6,932	4,240
Sundries	841	742
Repairs and Renewals	962	2,256
Bank Charges	1,662	4
Fixtures and fittings	1,364	1,605
	<u>23,997</u>	<u>19,814</u>
Governance costs		
Accountancy, Legal & Professional fees	500	500
	<u>500</u>	<u>500</u>
Total resources expended	<u>100,995</u>	<u>86,772</u>
Net income/(expenditure)	<u><u>104,710</u></u>	<u><u>44,957</u></u>

This page does not form part of the statutory financial statements

ISLAMIC RESEARCH INSTITUTE OF GREAT BRITAIN

England & Wales - Charity number 1052332

Accounts

REGISTERED CHARITY NUMBER: 1052332

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR**

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever St
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Lancashire
BL3 6PD**

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

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Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**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 2015).

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the Society was established are to promote the Islamic faith principally through the activities of teaching, study, practice and the observance of moral discipline all within the Islamic Faith. The Trust further aims to provide for the growing social, educational and welfare needs of local youths and of all members of the community in general.

Islam - An Eternal Way of Life

Islam is more than just a religion - it is a complete way of life and to follow it is to follow a definitive code of conduct. Not only does Islamic legislation relate to belief and worship, but also for a Muslim, ALLAH SWT has also divinely ordained the economic and social aspects of his or her life. Therefore, it is imperative for a Muslim, regardless of his place of residence, that not only does he live in accordance with the law of the land in which he resides, but that he abides by the dictates of Islamic law, (Shariah law) as well.

Muslim Britain

The rising Muslim population of the United Kingdom has naturally resulted in the Muslims encountering many social problems, particularly on the domestic front. Furthermore, it was ascertained that the vast majority of these problems stemmed from ignorance to the Islamic rules and regulations regarding marriage and divorce.

It was therefore decided after consultation, to form a 'Council for Shariah Research' comprising of a body of Scholars. This was set up in early 1994 in Dewsbury, West Yorkshire, and is tirelessly continuing its service to the Muslim public to the present day. In recognizing its urgent need and importance, the facts speak for themselves; to this date, over 700 cases have had the benefit of having been given a clear legal ruling by the Council for Shariah Research - only ALLAH SWT knows how many more have not.

The Need for a Shariah Council

A civil marriage in Britain requires a man and a woman to accept each other in the presence of two witnesses in the Registrar's Office, whether they have conducted an Islamic marriage (Nikah) is immaterial. Similarly, a civil divorce requires the petitioner (husband OR wife) to file a divorce petition at court with the Judge finalising the divorce with a decree absolute. It is worth noting that the laws of civil marriage and divorce are applicable to all residents of the United Kingdom, irrespective of their sex, colour, race or religious persuasion.

Islamic Shariah requires a man or woman to accept each other as husband and wife in front of two sane, mature men or one man and two women. However, unlike British civil law, Islam has granted the right of Talaq to the man with the woman being granted the right to seek Khula - both are procedures for terminating the Islamic marriage.

In the event of the rights of the woman being abused or if she is being subjected to both physical and psychological abuse, then domestic life becomes unbearable, and in the words of the Qur'an, 'her life hangs in the balance' (i.e., she is neither able to continue as a wife happily, nor is she able to break away and remarry), then a Qadhi (Islamic Judge), can consider the plea from a woman, and decide according to the Shariah on the dissolution of the marriage.

However, in non-Muslim countries, the judgement of a non-Muslim judge is often not binding according to Islamic Shariah law and the woman still requires the judgement of a Qadhi to declare her marriage annulled, clearing the way for her to legally remarry. In this instance, the Scholars have recommended the establishment of Shariah Councils presided by Islamically qualified Qadhi's to consider the fate of unsuccessful marriages and to declare them annulled, if necessary, after careful consideration in the light of Islamic Shariah, thereby enabling the woman to remarry and continue with her life.

Harmony with British Law

There is a common misconception that to follow Shariah law means that Muslims do not have to abide by British law. This is incorrect - as long as the dictates of Islamic law are not breached, Islam advises its adherents to follow the law of the land - and thankfully, there are no British laws oppressing Muslims and forcing them to break the command of ALLAH SWT.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Indeed, there are many similarities between English and Islamic family law. One such example is the law relating to custody of the child. According to English law, both parents who have been parties to a marriage retain parental responsibility of the child, until the child reaches majority, which in English law is the age of 18. Islamic law says the same, with the only difference being that Islamically the child reaches majority when he or she reaches the age of puberty.

Another example of the fact that both legal systems share the same principles and that they can therefore co-exist is in relation to the very important issue of reconciliation. In English law, solicitors have a duty to investigate any possibility of reconciliation, by way of mediation facilities if necessary. They should be alive to the possibility that the purpose of the visit to the solicitor may not be to actually to obtain a divorce, but to impress upon the other party to mend his ways by forcing upon him the realisation of what will happen if he does not.

Similarly, when a case is brought to the Shariah Council, after initially notifying both parties that the Shariah Council is involved, both parties are invited to attend and participate in a meeting where they can discuss the relevant issues and the possibility of reconciliation.

There are many similarities and ways in which the two legal systems can co-exist, but for the sake of brevity, we have mentioned only two.

Recognition

An important sign that the work carried out by the Shariah Council is widely recognised is shown by the number of cases that are referred to us by women's groups and forums. Furthermore, we are now getting more and more letters from solicitors acting for parties, asking us to help resolve the issues of an unsuccessful marriage Islamically, and in conjunction with English divorce proceedings.

Additionally, individuals with dual or foreign nationality are increasingly relying on our documentation to support various Islamic matters of life at embassies and consulates of Muslim-majority countries.

Volunteers

Many volunteers give up their time to help out the charity, particularly at the weekends and the evenings to help with improving the supplementary school/premises in all areas. We are greatly indebted to these volunteers for their commitment and support.

ACHIEVEMENT AND PERFORMANCE

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our place of worship, helped all those who used the Sharee council for matrimonial matters and disputes and aided the UK Muslim community with research and solutions in relation to social problems faced by Muslims in the UK.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

- Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly Friday prayer.
- Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions. Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.
- Nikah: The Mosque provides Muslim couples with an appropriate location for their Nikah (Islamic marriage).
- Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all-young people in the charity's buildings.
- Evening classes: Classes are offered to children to learn about the basic fundamental of Islam
- Islamic Awareness: We have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENT AND PERFORMANCE

Islamic Wills Service

The charity has launched a new Wills service for the Muslim community of England and Wales. This service enables Muslims to obtain a legally binding but also Islamically compliant Will. Through this, relevant Islamic inheritance advice is also given to individuals and families.

Mediation Service

With a growing demand for alternative avenues of resolving disputes, the mediation service works to reach acceptable resolutions to real-life problems. The mediation service has gained much recognition and success over the past couple of years. Our expertise on both the religious and cultural front has allowed us to mediate on a range of complex disputes on various matters.

Community activities

Our community hall and rooms provide a valuable educational and recreational to all in our local community. A wide variety of activities are organised and take place from our community centre.

Hall and rooms: Our hall and meeting rooms are available for use by local groups and organisations. The charity's building has been used as a local Islamic nursery in the past. It provided Crèche and nursery facilities to more than 75 children. Due to plans to extend the nursery, the local nursery has since moved out into new premises.

Currently we are undertaking the following activities:

- Seminars - organised periodically on various educational topics.
- Courses - short courses are held to take an in depth look at topics covered in seminars.
- Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- Consultancy - offering advice to individuals and service providers.
- Library - well stocked library for research.

FINANCIAL REVIEW

Reserves policy

The General fund represents funds arising from past operating results. The trustees are satisfied that the balance of the fund will enable the charity to meet its objectives and will be able to look into possible other venues in regards to possible permanent replacement premises. The trustees have also examined the requirement to maintain reserves for the on-going work of the charity and concluded that the most appropriate level is between 3 to 6 months of operational expenditure.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

Additional works to the grounds of the charity's building/site to cater for increased activity in both the community activities and Sharee Council arbitration services, is presently being reviewed. The charity is looking at provisions, working with age concern to create a partnership of working with the seniors of our community and increasing its relationships.

Plans have been submitted to extend the premises by creating a first-floor on top of the current rear-part of the building. This has been planned in an effort to improve the current facilities. Planning permission has been granted, and we are currently liaising with architects and surveyors. It is hoped that building work shall begin in the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Islamic research institute of Great Britain is constituted under a Trust Deed adopted in 1980. Islamic research institute of Great Britain was registered as a charity with the charity commission on the 15th October 1995. (No:1052332)

Organisational structure

The charity is managed by the trustees. The details of the current trustees are below:

Abdul Hai Munshi (Chairman/Treasurer)

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The appointment of trustees is governed by the trust deed.

The trustees who make up the Executive Committee control the charity. Details of the current Trustees are set out above. The members in the general meeting elect trustees. All Trustees hold office until the Annual General Meeting when Trustees can offer themselves for re-election or re-appointment

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1052332

Principal address
34 Warren Street
Saville Town
Dewsbury
West Yorkshire
WF12 9L

Trustees

Maulana Y I Munshi
Mr A H Munshi
Dr Ubaydurrauf
Mr M H Munshi
Mr A Youssouf
Mr Muaaz Munshi

Deceased – Aug 22
Chairman/Treasurer

Independent examiner
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever St
Bolton
Lancashire
BL3 6PD

Approved by order of the board of trustees on 29.3.2024 and signed on its behalf by:



.....
Mr A H Munshi - Trustee

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ISLAMIC RESEARCH INSTITUTE OF
GREAT BRITAIN

I report on the accounts for the year ended 31 March 2023 set out on pages seven to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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



Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever St
Bolton
Lancashire
BL3 6PD

 **Abbey & Co. Associates**
Accountants and Financial Consultants

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1st Floor, Abbey House
270 - 272 Lever Street
Bolton
BL3 6PD

 01204 386305
 01204 386330
 Info@abbey-co.com
 www.abbey-co.com

Date: 25/03/2024

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	131,439	104,598
Investment income	3	290	17
Total		131,729	104,615
 EXPENDITURE ON			
Charitable activities	4		
Support Costs		66,458	1,175
Provision of Services		742	63,310
Management and Administration		19,572	20,990
Total		86,772	85,475
 NET INCOME/(EXPENDITURE)		44,957	19,140
 RECONCILIATION OF FUNDS			
Total funds brought forward		588,026	568,886
 TOTAL FUNDS CARRIED FORWARD		632,983	588,026

CONTINUING OPERATIONS

All income and expenditure have arisen from continuing activities.

The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	9	301,603	303,209
CURRENT ASSETS			
Cash at bank and in hand		332,790	286,164
CREDITORS			
Amounts falling due within one year	10	(1,410)	(1,347)
NET CURRENT ASSETS		<u>331,380</u>	<u>284,817</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>632,983</u>	<u>588,026</u>
NET ASSETS		<u><u>632,983</u></u>	<u><u>588,026</u></u>
FUNDS	11		
Unrestricted funds		<u>632,983</u>	<u>588,026</u>
TOTAL FUNDS		<u><u>632,983</u></u>	<u><u>588,026</u></u>

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

.....
Mr A H Munshi -Trustee

The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

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 2015)', 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

	2023	2022
	£	£
Donations	41,635	23,715
Gift aid	-	4,868
Advice	89,804	76,015
	<u>131,439</u>	<u>104,598</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	<u>290</u>	<u>17</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Provision of Services	66,458	-	66,458
Support Costs	-	742	742
Management and Administration	-	19,572	19,572
	<u>66,458</u>	<u>20,314</u>	<u>86,772</u>

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Support Costs	742	-	742
Management and Administration	19,072	500	19,572
	<u>19,814</u>	<u>500</u>	<u>20,314</u>

Support costs, included in the above, are as follows:

Management

	Management and Administration		2023	2022
	Support Costs	Administration	Total activities	Total activities
	£	£	£	£
Sundries	742	-	742	1,175
Rates and water	-	1,335	1,335	734
Insurance	-	1,139	1,139	1,090
Light and heat	-	7,006	7,006	4,958
Telephone	-	1,487	1,487	1,376
Postage and stationery	-	4,240	4,240	4,571
Repairs and Renewals	-	2,256	2,256	1,598
Bank Charges	-	4	4	5
Depreciation of tangible and heritage assets	-	1,605	1,605	1,888
	<u>742</u>	<u>19,072</u>	<u>19,814</u>	<u>17,395</u>

Governance costs

	2023	2022
	Management and Administration	Total activities
	£	£
Accountancy and Professional fees	500	4,770
	<u>500</u>	<u>4,770</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

6. 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.

7. STAFF COSTS

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

	2023	2022
	6-	6-
	<u><u> </u></u>	<u><u> </u></u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	131,439
Investment income	290
Total	<u><u>131,729</u></u>
 EXPENDITURE ON	
Charitable activities	
Support Costs	742
Provision of Services	66,458
Management and Administration	19,572
Total	<u><u>86,772</u></u>
 NET INCOME/(EXPENDITURE)	 44,957
 RECONCILIATION OF FUNDS	
Total funds brought forward	568,886
 TOTAL FUNDS CARRIED FORWARD	 <u><u>613,843</u></u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

9.	TANGIBLE FIXED ASSETS			
		Improvements to property £	Fixtures and fittings £	Totals £
	COST			
	At 1 April 2022	292,510	44,332	336,842
	Additions	-	-	-
	At 31 March 2023	<u>292,510</u>	<u>44,332</u>	<u>336,842</u>
	DEPRECIATION			
	At 1 April 2022	-	33,634	33,634
	Charge for year	-	1,605	1,605
	At 31 March 2023	<u>-</u>	<u>35,239</u>	<u>35,239</u>
	NET BOOK VALUE			
	At 31 March 2023	<u>292,510</u>	<u>9,093</u>	<u>301,603</u>
	At 31 March 2022	<u>292,511</u>	<u>10,698</u>	<u>303,209</u>
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2023	2022	
		£	£	
	Trade creditors	250	250	
	Taxation and social security	139	848	
	Other creditors	1021	249	
		<u>1,410</u>	<u>1,347</u>	
11.	MOVEMENT IN FUNDS			
		At 1/4/22	Net movement in funds	At 31/3/23
		£	£	£
	Unrestricted funds			
	General fund	588,026	44,957	632,983
	TOTAL FUNDS	<u>588,026</u>	<u>44,957</u>	<u>632,983</u>
	Net movement in funds, included in the above are as follows:			
		Incoming resources £	Resources expended £	Movement in funds £
	Unrestricted funds			
	General fund	131,729	(86,772)	44,957
	TOTAL FUNDS	<u>131,729</u>	<u>(86,772)</u>	<u>44,957</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

12. RELATED PARTY DISCLOSURES

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

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	41,635	23,715
Gift Aid	-	4,868
Advice	89,804	76,015
	131,439	104,598
Investment income		
Bank interest	290	17
	131,729	104,615
EXPENDITURE		
Charitable activities		
Wages	66,458	63,310
Social security	-	-
	66,458	63,310
Support costs		
Management		
Rates and water	1,335	734
Insurance	1,139	1,090
Light and heat	7,006	4,958
Telephone	1,487	1,376
Postage and stationery	4,240	4,571
Sundries	742	1,175
Repairs and Renewals	2,256	1,598
Bank Charges	4	5
Fixtures and fittings	1,605	1,888
	19,814	17,395
Governance costs		
Accountancy, Legal & Professional fees	500	4,770
	86,772	85,475
Net income/(expenditure)	44,957	19,140

This page does not form part of the statutory financial statements

ISLAMIC RESEARCH INSTITUTE OF GREAT BRITAIN

England & Wales - Charity number 1052332

Accounts

REGISTERED CHARITY NUMBER: 1052332

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR**

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever St
Bolton
Lancashire
BL3 6PD**

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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Balance Sheet	10
Notes to the Financial Statements	11 to 15
Detailed Statement of Financial Activities	16

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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 (SORP) 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).

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which 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 applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by order of the board of trustees on9.1.2023..... and signed on its behalf by:


.....
Mr A H Munshi - Trustee

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the Society was established are to promote the Islamic faith principally through the activities of teaching, study, practice and the observance of moral discipline all within the Islamic Faith. The Trust further aims to provide for the growing social, educational and welfare needs of local youths and of all members of the community in general.

Islam - An Eternal Way of Life

Islam is more than just a religion - it is a complete way of life and to follow it is to follow a definitive code of conduct. Not only does Islamic legislation relate to belief and worship, but also for a Muslim, ALLAH SWT has also divinely ordained the economic and social aspects of his or her life. Therefore, it is imperative for a Muslim, regardless of his place of residence, that not only does he live in accordance with the law of the land in which he resides, but that he abides by the dictates of Islamic law, (Shariah law) as well.

Muslim Britain

The rising Muslim population of the United Kingdom has naturally resulted in the Muslims encountering many social problems, particularly on the domestic front. Furthermore, it was ascertained that the vast majority of these problems stemmed from ignorance to the Islamic rules and regulations regarding marriage and divorce.

It was therefore decided after consultation, to form a 'Council for Shariah Research' comprising of a body of Scholars. This was set up in early 1994 in Dewsbury, West Yorkshire, and is tirelessly continuing its service to the Muslim public to the present day. In recognizing its urgent need and importance, the facts speak for themselves; to this date, over 700 cases have had the benefit of having been given a clear legal ruling by the Council for Shariah Research - only ALLAH SWT knows how many more have not.

The Need for a Shariah Council

A civil marriage in Britain requires a man and a woman to accept each other in the presence of two witnesses in the Registrar's Office, whether they have conducted an Islamic marriage (Nikah) is immaterial. Similarly, a civil divorce requires the petitioner (husband OR wife) to file a divorce petition at court with the Judge finalising the divorce with a decree absolute. It is worth noting that the laws of civil marriage and divorce are applicable to all residents of the United Kingdom, irrespective of their sex, colour, race or religious persuasion.

Islamic Shariah requires a man or woman to accept each other as husband and wife in front of two sane, mature men or one man and two women. However, unlike British civil law, Islam has granted the right of Talaq to the man with the woman being granted the right to seek Khula - both are procedures for terminating the Islamic marriage.

In the event of the rights of the woman being abused or if she is being subjected to both physical and psychological abuse, then domestic life becomes unbearable, and in the words of the Qur'an, 'her life hangs in the balance' (i.e., she is neither able to continue as a wife happily, nor is she able to break away and remarry), then a Qadhi (Islamic Judge), can consider the plea from a woman, and decide according to the Shariah on the dissolution of the marriage.

However, in Non-Muslim countries, the judgement of a non-Muslim judge is often not binding according to Islamic Shariah law and the woman still requires the judgement of a Qadhi to declare her marriage annulled, clearing the way for her to legally remarry. In this instance, the Scholars have recommended the establishment of Shariah Councils presided by Islamically qualified Qadhi's to consider the fate of unsuccessful marriages and to declare them annulled, if necessary, after careful consideration in the light of Islamic Shariah, thereby enabling the woman to remarry and continue with her life.

Harmony with British Law

There is a common misconception that to follow Shariah law means that Muslims do not have to abide by British law. This is incorrect - as long as the dictates of Islamic law are not breached, Islam advises its adherents to follow the law of the land - and thankfully, there are no British laws oppressing Muslims and forcing them to break the command of ALLAH SWT.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Indeed, there are many similarities between English and Islamic family law. One such example is the law relating to custody of the child. According to English law, both parents who have been parties to a marriage retain parental responsibility of the child, until the child reaches majority, which in English law is the age of 18. Islamic law says the same, with the only difference being that Islamically the child reaches majority when he or she reaches the age of puberty.

Another example of the fact that both legal systems share the same principles and that they can therefore co-exist is in relation to the very important issue of reconciliation. In English law, solicitors have a duty to investigate any possibility of reconciliation, by way of mediation facilities if necessary. They should be alive to the possibility that the purpose of the visit to the solicitor may not be to actually to obtain a divorce, but to impress upon the other party to mend his ways by forcing upon him the realisation of what will happen if he does not.

Similarly, when a case is brought to the Shariah Council, after initially notifying both parties that the Shariah Council is involved, both parties are invited to attend and participate in a meeting where they can discuss the relevant issues and the possibility of reconciliation.

There are many similarities and ways in which the two legal systems can co-exist, but for the sake of brevity, we have mentioned only two.

Recognition

An important sign that the work carried out by the Shariah Council is widely recognised is shown by the amount of cases that are referred to us by women's groups and forums. Furthermore, we are now getting more and more letters from solicitors acting for parties, asking us to help resolve the issues of an unsuccessful marriage Islamically, and in conjunction with English divorce proceedings.

Volunteers

Many volunteers give up their time to help out the charity, particularly at the weekends and the evenings to help with improving the supplementary school/ premises in all areas. We are greatly indebted to these volunteers for their commitment and support.

ACHIEVEMENT AND PERFORMANCE

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our place of worship, helped all those who used the Sharee council for matrimonial matters and disputes and aided the UK Muslim community with research and solutions in relation to social problems faced by Muslims in the UK.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

- Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly Friday prayer.
- Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions. Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.
- Nikah: The Mosque provides Muslim couples with an appropriate location for their Nikah (Islamic marriage).
- Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all-young people in the charity's buildings.
- Evening classes: Classes are offered to children to learn about the basic fundamental of Islam
- Islamic Awareness: We have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

Islamic Wills Service

The charity has launched a new Wills service for the Muslim community of England and Wales. This service enables Muslims to obtain a legally binding but also Islamically compliant Will. Through this, relevant Islamic inheritance advice is also given to individuals and families.

Mediation Service

With a growing demand for alternative avenues of resolving disputes, the mediation service works to reach acceptable resolutions to real-life problems.

Community activities

Our community hall and rooms provide a valuable educational and recreational to all in our local community. A wide variety of activities are organised and take place from our community centre.

Hall and rooms: Our hall and meeting rooms are available for use by local groups and organisations. The charity's building has been used as a local Islamic nursery in the past. It provided Crèche and nursery facilities to more than 75 children. Due to plans to extend the nursery, the local nursery has since moved out into new premises.

Currently we are undertaking the following activities:

- Seminars - organised periodically on various educational topics.
- Courses - short courses are held to take an in depth look at topics covered in seminars.
- Secondary School - to disseminate basic knowledge of Islam, in a cohesive environment.
- Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- Consultancy - offering advice to individuals and service providers.
- Library - well stocked library for research and for community use.

FINANCIAL REVIEW

Reserves policy

The General fund represents funds arising from past operating results. The trustees are satisfied that the balance of the fund will enable the charity to meet its objectives and will be able to look into possible other venues in regards to possible permanent replacement premises. The trustees have also examined the requirement to maintain reserves for the on-going work of the charity and concluded that the most appropriate level is between 3 to 6 months of operational expenditure.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

Additional works to the grounds of the charity's building/site to cater for increased activity in both the community activities and Sharee Council arbitration services, is presently being reviewed. The charity is looking at provisions, working with age concern to create a partnership of working with the seniors of our community and increasing its relationships.

Plans have been submitted to extend the premises by creating a first-floor on top of the current rear-part of the building. This has been planned in an effort to improve the current facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Islamic research institute of Great Britain is constituted under a Trust Deed adopted in 1980. Islamic research institute of Great Britain was registered as a charity with the charity commission on the 15th October 1995. (No:1052332)

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Organisational structure

The charity is managed by the trustees. The details of the current trustees are below:

Abdul Hai Munshi (Chairman/Treasurer)

The appointment of trustees is governed by the trust deed.

The trustees who make up the Executive Committee control the charity. Details of the current Trustees are set out above. The members in the general meeting elect trustees. All Trustees hold office until the Annual General Meeting when Trustees can offer themselves for re-election or re-appointment.

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1052332

Principal address
34 Warren Street
Saville Town
Dewsbury
West Yorkshire
WF12 9L

Trustees

Maulana Y I Munshi

Mr A H Munshi

Dr Ubaydurrauf

~~Hafez M H Y Shefk~~

Mr M H Munshi

Mr A H Youssouf

Muazz Munshi

Independent examiner

Abbey & Co Associates

1st Floor, Abbey House

270-272 Lever St

Bolton

Lancashire

BL3 6PD

Deceased – Aug 22
Chairman/Treasurer

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

.....
Mr A H Munshi - Trustee

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ISLAMIC RESEARCH INSTITUTE OF
GREAT BRITAIN

I report on the accounts for the year ended 31 March 2022 set out on pages seven to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income does not exceed £ 250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

It is my responsibility to:

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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



Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever St
Bolton
Lancashire
BL3 6PD

 **Abbey & Co. Associates**
Accountants and Financial Consultants

Abbey & Co Associates  01204 386305
1st Floor, Abbey House  01204 386330
270 - 272 Lever Street
Bolton  info@abbey-co.com
BL3 6PD  www.abbey-co.com

Date:13/02/23.....

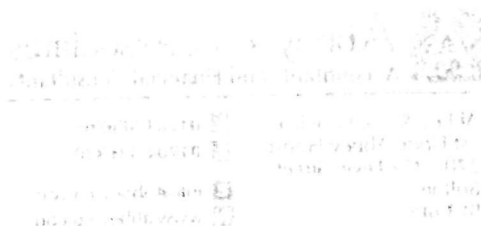
**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	104,598	97,063
Investment income	3	17	40
Total		104,615	97,103
 EXPENDITURE ON			
Charitable activities	4		
Support Costs		1,175	534
Provision of Services		63,310	57,244
Management and Administration		20,990	17,219
Total		85,475	74,997
 NET INCOME/(EXPENDITURE)		 19,140	 22,106
 RECONCILIATION OF FUNDS			
Total funds brought forward		568,886	546,780
 TOTAL FUNDS CARRIED FORWARD		 588,026	 568,886

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.



The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	9	303,209	296,702
CURRENT ASSETS			
Cash at bank and in hand		286,164	274,752
CREDITORS			
Amounts falling due within one year	10	(1,347)	(2,568))
NET CURRENT ASSETS		<u>284,817</u>	<u>272,184</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		588,026	568,886
NET ASSETS		<u><u>588,026</u></u>	<u><u>568,886</u></u>
FUNDS	11		
Unrestricted funds		588,026	568,886
TOTAL FUNDS		<u><u>588,026</u></u>	<u><u>568,886</u></u>

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

.....
Mr A H Munshi - Trustee

The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

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 2015)', 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

	2022	2021
	£	£
Donations	23,715	27,625
Gift aid	4,868	-
Advice	76,015	69,438
	<u>104,598</u>	<u>97,063</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest	<u>17</u>	<u>40</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022**

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Provision of Services	63,310	-	63,310
Support Costs	-	1,175	1,175
Management and Administration	-	20,990	20,990
	<u>63,310</u>	<u>22,165</u>	<u>85,475</u>

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Support Costs	1,175	-	1,175
Management and Administration	16,220	4,770	20,990
	<u>17,395</u>	<u>4,770</u>	<u>22,165</u>

Support costs, included in the above, are as follows:

Management

			2022	2021
	Support Costs	Management and Administration	Total activities	Total activities
	£	£	£	£
Sundries	1,175	-	1,175	534
Rates and water	-	734	734	700
Insurance	-	1,090	1,090	1,090
Light and heat	-	4,958	4,958	4,252
Telephone	-	1,376	1,376	1,364
Postage and stationery	-	4,571	4,571	5,259
Repairs and Renewals	-	1,598	1,598	337
Bank Charges	-	5	5	-
Depreciation of tangible and heritage assets	-	1,888	1,888	2,123
	<u>1,175</u>	<u>16,220</u>	<u>17,395</u>	<u>15,659</u>

Governance costs

			2022	2021
	Management and Administration		Total activities	Total activities
			£	£
Accountancy and Professional fees			4,770	2,094
			<u>4,770</u>	<u>2,094</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022**

6. 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.

7. STAFF COSTS

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

	2022	2021
	6	6
	<u>6</u>	<u>6</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	104,598
Investment income	17
Total	<u>104,615</u>
EXPENDITURE ON	
Charitable activities	
Support Costs	1,175
Provision of Services	63,310
Management and Administration	20,990
Total	<u>85,475</u>
NET INCOME/(EXPENDITURE)	<u>19,140</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	568,886
TOTAL FUNDS CARRIED FORWARD	<u><u>588,026</u></u>

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

9.	TANGIBLE FIXED ASSETS	Improvements to property £	Fixtures and fittings £	Totals £
	COST			
	At 1 April 2021	284,671	43,777	328,448
	Additions	7,840	555	8,395
	At 31 March 2022	<u>292,511</u>	<u>44,332</u>	<u>336,843</u>
	DEPRECIATION			
	At 1 April 2021	-	31,746	31,746
	Charge for year	-	1,888	1,888
	At 31 March 2022	<u>-</u>	<u>33,634</u>	<u>33,634</u>
	NET BOOK VALUE			
	At 31 March 2022	<u>292,511</u>	<u>10,698</u>	<u>303,209</u>
	At 31 March 2021	<u>284,671</u>	<u>12,031</u>	<u>296,702</u>
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022 £	2021 £
	Trade creditors		250	500
	Taxation and social security		848	807
	Other creditors		249	1,261
			<u>1,347</u>	<u>2,568</u>
11.	MOVEMENT IN FUNDS		Net movement in funds £	At 31/3/22 £
	Unrestricted funds	At 1/4/21 £		
	General fund	568,886	19,140	588,026
	TOTAL FUNDS	<u>568,886</u>	<u>19,140</u>	<u>588,026</u>
	Net movement in funds, included in the above are as follows:			
		Incoming resources £	Resources expended £	Movement in funds £
	Unrestricted funds			
	General fund	104,615	(85,475)	19,140
	TOTAL FUNDS	<u>104,615</u>	<u>(85,475)</u>	<u>19,140</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022**

12. RELATED PARTY DISCLOSURES

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

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	23,715	27,625
Gift Aid	4,868	-
Advice	76,015	69,438
	<u>104,598</u>	<u>97,063</u>
Investment income		
Bank interest	17	40
	<u>104,615</u>	<u>97,103</u>
EXPENDITURE		
Charitable activities		
Wages	63,310	57,244
Social security	-	-
	<u>63,310</u>	<u>57,244</u>
Support costs		
Management		
Rates and water	734	700
Insurance	1,090	1,090
Light and heat	4,958	4,252
Telephone	1,376	1,364
Postage and stationery	4,571	5,259
Sundries	1,175	534
Repairs and Renewals	1,598	337
Bank Charges	5	-
Fixtures and fittings	1,888	2,123
	<u>17,395</u>	<u>15,659</u>
Governance costs		
Accountancy, Legal & Professional fees	4,770	2,094
	<u>85,475</u>	<u>74,997</u>
Total resources expended	<u>85,475</u>	<u>74,997</u>
Net income/(expenditure)	<u><u>19,140</u></u>	<u><u>22,106</u></u>

This page does not form part of the statutory financial statements

ISLAMIC RESEARCH INSTITUTE OF GREAT BRITAIN

England & Wales - Charity number 1052332

Accounts

REGISTERED CHARITY NUMBER: 1052332

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR**

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever St
Bolton
Lancashire
BL3 6PD**

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

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Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**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 2015).

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the Society was established are to promote the Islamic faith principally through the activities of teaching, study, practice and the observance of moral discipline all within the Islamic Faith. The Trust further aims to provide for the growing social, educational and welfare needs of local youths and of all members of the community in general.

Islam - An Eternal Way of Life

Islam is more than just a religion - it is a complete way of life and to follow it is to follow a definitive code of conduct. Not only does Islamic legislation relate to belief and worship, but also for a Muslim, ALLAH SWT has also divinely ordained the economic and social aspects of his or her life. Therefore, it is imperative for a Muslim, regardless of his place of residence, that not only does he live in accordance with the law of the land in which he resides, but that he abides by the dictates of Islamic law, (Shariah law) as well.

Muslim Britain

The rising Muslim population of the United Kingdom has naturally resulted in the Muslims encountering many social problems, particularly on the domestic front. Furthermore, it was ascertained that the vast majority of these problems stemmed from ignorance to the Islamic rules and regulations regarding marriage and divorce.

It was therefore decided after consultation, to form a 'Council for Shariah Research' comprising of a body of Scholars. This was set up in early 1994 in Dewsbury, West Yorkshire, and is tirelessly continuing its service to the Muslim public to the present day. In recognizing its urgent need and importance, the facts speak for themselves; to this date, over 700 cases have had the benefit of having been given a clear legal ruling by the Council for Shariah Research - only ALLAH SWT knows how many more have not.

The Need for a Shariah Council

A civil marriage in Britain requires a man and a woman to accept each other in the presence of two witnesses in the Registrar's Office, whether they have conducted an Islamic marriage (Nikah) is immaterial. Similarly, a civil divorce requires the petitioner (husband OR wife) to file a divorce petition at court with the Judge finalising the divorce with a decree absolute. It is worth noting that the laws of civil marriage and divorce are applicable to all residents of the United Kingdom, irrespective of their sex, colour, race or religious persuasion.

Islamic Shariah requires a man or woman to accept each other as husband and wife in front of two sane, mature men or one man and two women. However, unlike British civil law, Islam has granted the right of Talaq to the man with the woman being granted the right to seek Khula - both are procedures for terminating the Islamic marriage.

In the event of the rights of the woman being abused or if she is being subjected to both physical and psychological abuse, then domestic life becomes unbearable, and in the words of the Qur'an, 'her life hangs in the balance' (i.e., she is neither able to continue as a wife happily, nor is she able to break away and remarry), then a Qadhi (Islamic Judge), can consider the plea from a woman, and decide according to the Shariah on the dissolution of the marriage.

However, in Non-Muslim countries, the judgement of a non-Muslim judge is often not binding according to Islamic Shariah law and the woman still requires the judgement of a Qadhi to declare her marriage annulled, clearing the way for her to legally remarry. In this instance, the Scholars have recommended the establishment of Shariah Councils presided by Islamically qualified Qadhi's to consider the fate of unsuccessful marriages and to declare them annulled, if necessary, after careful consideration in the light of Islamic Shariah, thereby enabling the woman to remarry and continue with her life.

Harmony with British Law

There is a common misconception that to follow Shariah law means that Muslims do not have to abide by British law. This is incorrect - as long as the dictates of Islamic law are not breached, Islam advises its adherents to follow the law of the land - and thankfully, there are no British laws oppressing Muslims and forcing them to break the command of ALLAH SWT.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Indeed, there are many similarities between English and Islamic family law. One such example is the law relating to custody of the child. According to English law, both parents who have been parties to a marriage retain parental responsibility of the child, until the child reaches majority, which in English law is the age of 18. Islamic law says the same, with the only difference being that Islamically the child reaches majority when he or she reaches the age of puberty.

Another example of the fact that both legal systems share the same principles and that they can therefore co-exist is in relation to the very important issue of reconciliation. In English law, solicitors have a duty to investigate any possibility of reconciliation, by way of mediation facilities if necessary. They should be alive to the possibility that the purpose of the visit to the solicitor may not be to actually to obtain a divorce, but to impress upon the other party to mend his ways by forcing upon him the realisation of what will happen if he does not.

Similarly, when a case is brought to the Shariah Council, after initially notifying both parties that the Shariah Council is involved, both parties are invited to attend and participate in a meeting where they can discuss the relevant issues and the possibility of reconciliation.

There are many similarities and ways in which the two legal systems can co-exist, but for the sake of brevity, we have mentioned only two.

Recognition

An important sign that the work carried out by the Shariah Council is widely recognised is shown by the amount of cases that are referred to us by women's groups and forums. Furthermore, we are now getting more and more letters from solicitors acting for parties, asking us to help resolve the issues of an unsuccessful marriage Islamically, and in conjunction with English divorce proceedings.

Volunteers

Many volunteers give up their time to help out the charity, particularly at the weekends and the evenings to help with improving the supplementary school/ premises in all areas. We are greatly indebted to these volunteers for their commitment and support.

ACHIEVEMENT AND PERFORMANCE

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our place of worship, helped all those who used the Sharee council for matrimonial matters and disputes and aided the UK Muslim community with research and solutions in relation to social problems faced by Muslims in the UK.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

- Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly Friday prayer.
- Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions. Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.
- Nikah: The Mosque provides Muslim couples with an appropriate location for their Nikah (Islamic marriage).
- Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all-young people in the charity's buildings.
- Evening classes: Classes are offered to children to learn about the basic fundamental of Islam
- Islamic Awareness: We have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

ACHIEVEMENT AND PERFORMANCE

Islamic Wills Service

The charity has launched a new Wills service for the Muslim community of England and Wales. This service enables Muslims to obtain a legally binding but also Islamically compliant Will. Through this, relevant Islamic inheritance advice is also given to individuals and families.

Mediation Service

With a growing demand for alternative avenues of resolving disputes, the mediation service works to reach acceptable resolutions to real-life problems.

Community activities

Our community hall and rooms provide a valuable educational and recreational to all in our local community. A wide variety of activities are organised and take place from our community centre.

Hall and rooms: Our hall and meeting rooms are available for use by local groups and organisations. The charity's building has been used as a local Islamic nursery in the past. It provided Crèche and nursery facilities to more than 75 children. Due to plans to extend the nursery, the local nursery has since moved out into new premises.

Currently we are undertaking the following activities:

- Seminars - organised periodically on various educational topics.
- Courses - short courses are held to take an in depth look at topics covered in seminars.
- Secondary School - to disseminate basic knowledge of Islam, in a cohesive environment.
- Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- Consultancy - offering advice to individuals and service providers.
- Library - well stocked library for research and for community use.

FINANCIAL REVIEW

Reserves policy

The General fund represents funds arising from past operating results. The trustees are satisfied that the balance of the fund will enable the charity to meet its objectives and will be able to look into possible other venues in regards to possible permanent replacement premises. The trustees have also examined the requirement to maintain reserves for the on-going work of the charity and concluded that the most appropriate level is between 3 to 6 months of operational expenditure.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

Additional works to the grounds of the charity's building/site to cater for increased activity in both the community activities and Sharee Council arbitration services, is presently being reviewed. The charity is looking at provisions, working with age concern to create a partnership of working with the seniors of our community and increasing its relationships.

Plans have been submitted to extend the premises by creating a first-floor on top of the current rear-part of the building. This has been planned in an effort to improve the current facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Islamic research institute of Great Britain is constituted under a Trust Deed adopted in 1980. Islamic research institute of Great Britain was registered as a charity with the charity commission on the 15th October 1995. (No:1052332)

Organisational structure

The charity is managed by the trustees. The details of the current trustees are below:

Abdul Hai Munshi (Chairman/Treasurer)

The appointment of trustees is governed by the trust deed.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who make up the Executive Committee control the charity. Details of the current Trustees are set out above. The members in the general meeting elect trustees. All Trustees hold office until the Annual General Meeting when Trustees can offer themselves for re-election or re-appointment

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1052332

Principal address
34 Warren Street
Saville Town
Dewsbury
West Yorkshire
WF12 9L

Trustees

Maulana Y I Munshi
Mr A H Munshi
Dr Ubaydurrauf
Hafez M H Y Sheik
Mr M H Munshi
Mr A H Youssouf

Chairman/Treasurer

Independent examiner

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever St
Bolton
Lancashire
BL3 6PD

Approved by order of the board of trustees on 12.4.2022 and signed on its behalf by:


.....
Mr A H Munshi - Trustee

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ISLAMIC RESEARCH INSTITUTE OF
GREAT BRITAIN

I report on the accounts for the year ended 31 March 2021 set out on pages seven to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

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

Basis of the independent examiner's report

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

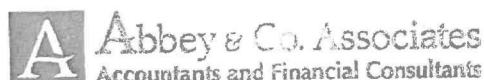
Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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



Abbey & Co Associates

1st Floor, Abbey House
270-272 Lever St
Bolton
Lancashire
BL3 6PD

Date: 08/04/2022

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	97,063	87,135
Investment income	3	40	78
Total		97,103	87,213
 EXPENDITURE ON			
Charitable activities	4		
Support Costs		534	500
Provision of Services		57,244	53,634
Management and Administration		17,219	16,578
Total		74,997	70,712
NET INCOME/(EXPENDITURE)		22,106	16,501
 RECONCILIATION OF FUNDS			
Total funds brought forward		546,780	530,279
TOTAL FUNDS CARRIED FORWARD		568,886	546,780

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**BALANCE SHEET
AT 31 MARCH 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	9	296,702	298,825
CURRENT ASSETS			
Cash at bank and in hand		274,752	249,871
CREDITORS			
Amounts falling due within one year	10	(2,568)	(1,916)
NET CURRENT ASSETS		<u>272,184</u>	<u>247,955</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		568,886	546,780
NET ASSETS		<u>568,886</u>	<u>546,780</u>
FUNDS	11		
Unrestricted funds		<u>568,886</u>	<u>546,780</u>
TOTAL FUNDS		<u>568,886</u>	<u>546,780</u>

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

.....
Mr A H Munshi -Trustee

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

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 2015)', 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

	2021	2020
	£	£
Donations	27,625	33,609
Gift aid	-	-
Advice	69,438	53,526
	<u>97,063</u>	<u>87,135</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	<u>40</u>	<u>78</u>

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Provision of Services	57,244	-	57,244
Support Costs	-	534	534
Management and Administration	-	17,219	17,219
	57,244	17,753	74,997
	57,244	17,753	74,997

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Support Costs	534	-	534
Management and Administration	15,125	2,094	17,219
	15,659	2,094	17,753
	15,659	2,094	17,753

Support costs, included in the above, are as follows:

Management

	2021	2020	
	Management and Support Costs	Administration	Total activities
	£	£	£
Sundries	534	-	534
Rates and water	-	700	700
Insurance	-	1,090	1,090
Light and heat	-	4,252	4,252
Telephone	-	1,364	1,364
Postage and stationery	-	5,259	5,259
Repairs and Renewals	-	337	337
Depreciation of tangible and heritage assets	-	2,123	2,123
	534	15,125	15,659
	534	15,125	16,658

Governance costs

	2021	2020	
	Management and Administration	Total activities	Total activities
	£	£	£
Accountancy and legal fees	2094	-	2094
	2094	-	2094
	2094	-	2094

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021**

6. 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.

7. STAFF COSTS

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

	2021	2020
	6-	5-
	<u> </u>	<u> </u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	97,063
Investment income	40
Total	<u>97,103</u>
 EXPENDITURE ON	
Charitable activities	
Support Costs	534
Provision of Services	57,244
Management and Administration	17,219
Total	<u>74,997</u>
 NET INCOME/(EXPENDITURE)	<u>22,106</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	546,780
 TOTAL FUNDS CARRIED FORWARD	<u><u>568,886</u></u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021**

9. TANGIBLE FIXED ASSETS	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020	284,671	43,777	328,448
Additions	-	-	-
At 31 March 2021	<u>284,671</u>	<u>43,777</u>	<u>328,448</u>
DEPRECIATION			
At 1 April 2020	-	29,623	29,623
Charge for year	-	2,123	2,123
At 31 March 2021	<u>-</u>	<u>31,746</u>	<u>31,746</u>
NET BOOK VALUE			
At 31 March 2021	<u>284,671</u>	<u>12,031</u>	<u>296,702</u>
At 31 March 2020	<u>284,671</u>	<u>14,154</u>	<u>298,825</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
Trade creditors		500	350
Taxation and social security		807	1,322
Other creditors		<u>1,261</u>	<u>244</u>
		<u>2,568</u>	<u>1,916</u>
11. MOVEMENT IN FUNDS		Net movement in funds	
	At 1/4/20		At 31/3/21
	£	£	£
Unrestricted funds			
General fund	546,780	16,501	546,780
TOTAL FUNDS	<u>511,673</u>	<u>18,606</u>	<u>530,279</u>
Net movement in funds, included in the above are as follows:			
	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,213	(74,997)	22,106
TOTAL FUNDS	<u>87,213</u>	<u>(74,997)</u>	<u>22,106</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021**

12. RELATED PARTY DISCLOSURES

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

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	27,625	33,609
Gift Aid	-	-
Advice	69,438	53,526
	97,063	87,135
Investment income		
Bank interest	40	78
	97,103	87,213
EXPENDITURE		
Charitable activities		
Wages	57,244	53,634
Social security	-	-
	57,244	53,634
Support costs		
Management		
Rates and water	700	1,158
Insurance	1,090	1,326
Light and heat	4,252	4,555
Telephone	1,364	1,117
Postage and stationery	5,259	4,290
Sundries	534	500
Repairs and Renewals	337	1,214
Fixtures and fittings	2,123	2,498
	15,659	16,658
Governance costs		
Accountancy, Legal & Professional fees	2,094	420
	74,997	70,712
Net income/(expenditure)	22,106	16,501

This page does not form part of the statutory financial statements

