

IQRA INTERNATIONAL

England & Wales · Charity number 1075203

Details

Other names	INTERNATIONAL QUARANIC RELIEF AGENCY, INTERNATIONAL QURANIC RELIEF AGENCY, IQRA INTERNATIONAL
Status	Registered
Legal form	Other
Registered	1999-04-22
Register	View on the Charity Commission register

Contact

Address Unit 3
214 Whitechapel Road
London
E1 1BJ

Phone 02077907744

Email info@iqrainternational.org

Website www.iqrainternational.org

Activities

Objects: 1) THE RELIEF OF THE POOR, THE AGED, CHILDREN AND THE NEEDY IN ANY PART OF THE WORLD PRIMARILY WHEN ARISING FROM PUBLIC CALAMITY (INCLUDING FLOODS, EARTHQUAKES, DROUGHT, FAMINE, EPIDEMICS, PLAGUES, WAR VICTIMS, REFUGEES AND OTHER NATURAL DISASTERS) AND IN PARTICULAR BUT WITHOUT PREJUDICE TO THE GENERALITY TO THE FOREGOING FOR THAT PURPOSE TO PROVIDE GRANTS, FOOD, CLOTHING, SHELTER, MEDICAL AID AND SUPPLIES.2) TO ADVANCE THE EDUCATION BY THE PROVISION OF AGRICULTURE AND INDUSTRIAL PROJECTS WITH THE AIM OF ENABLING THOSE BEING HELPED TO BECOME SELF SUFFICIENT.

Activities: THE RELIEF OF THE POOR, THE AGED, CHILDREN AND THE NEEDY IN ANY PART OF THE WORLD PRIMARILY WHEN ARISING FROM PUBLIC CALAMITY (INCLUDING FLOODS, EARTHQUAKES, DROUGHT, FAMINE, EPIDEMICS, PLAGUES, WAR VICTIMS, REFUGEES AND OTHER NATURAL DISASTERS); PROVIDE GRANTS, FOOD, CLOTHING, SHELTER, MEDICAL AID AND SUPPLIES; WITH THE AIM OF ENABLING THOSE BEING HELPED TO BECOME SELF SUFFICIENT.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Bangladesh
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£50,736	£58,625	-	-
2024-06-30	£243,817	£262,858	-	-
2023-06-30	£175,926	£191,659	-	-
2022-06-30	£146,920	£178,895	-	-
2021-06-30	£254,433	£151,787	-	-

Trustees

Name	Role	Appointed
NAZIR AHMED	Chair	2024-08-09
Abul Hasanat Chowdhury		2024-08-09
Ahmed Abdul Malik		2025-07-29
MUHAMMAD ABDUL LATIF		2019-02-13
ROKEYA KHATUN		
SHAH REDWANUR RAHMAN		

IQRA INTERNATIONAL

England & Wales - Charity number 1075203

Accounts

Company registration number: 09916296
Charity registration number: 1075203

**IQRA INTERNATIONAL
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**



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Iqra International
Company No. 09916296
Trustees' Report For The Year Ended 30 June 2025

The trustees present their report and the financial statements for the year ended 30 June 2025.

Objectives and Activities

Aims and Objectives

Iqra International, is a UK registered charity, that has been working tirelessly over the last 25 years to benefit humanity with a particular focus on Bangladesh.

Iqra was established to help the orphans, widows, the poor and destitute, as well as disabled people around the world.

Over the years, Iqra International has grown and undertaken projects in different countries such as Albania, Bangladesh, Indonesia, Iran, Sierra Leone, Somalia, Sudan, Zimbabwe, DRC, Gambia, and many more countries.

More recently we have done extensive relief work in Turkiye, following the devastating earthquakes in partnership with MUSIAD and other agencies in Turkiye.

Public Benefit

The Trustees confirm that they abide by the Charity Commission guidance on public benefit in complying with Section 17 of the Charities Act 2011, to have due regard to public benefit in meeting its objectives and activities.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The charity to date has carried out a wide range of activities in pursuance of its charitable aims. The trustees consider that the key achievements can be summarised below:

- Hospital for Disabled Children: Continued to run specialist services for disabled children in Sylhet, Bangladesh. Free of charge therapeutic services.
- CleanWater Access: Installed tube wells,
- Qurbani Meat Distribution: Provided meat and Eid Gifts (essential food items) to needy people during Eid-ul-Adha.
- Disability Assistance: Provided assistive devices including wheelchairs for disabled children and adults.
- Prosthetic Legs: Provided prosthetic legs for disabled adults to help them become mobile and independent.
- Begging to Business: Started a new scheme aimed at poverty alleviation in Bangladesh for those begging due to their disability, and supported them to become self-reliant entrepreneurs.
- Disaster Relief: Provided emergency relief for thousands in disaster-affected areas especially in Turkey and Morocco after the earthquake in 2022

Financial Review

Financial Position

The committee would report that the income of the charitable company in respect of unrestricted funds was £50,736. The income in respect of restricted funds was £0. The statements of financial activities show the total resources of £249,874.

Reference and Administrative Details

Trustees

N Ahmed - Chair (appointed 09/08/2024)

R Khatun - Director

M Latif - Director

A Chowdhury - Trustee (appointed 09/08/2024)

S Rahman - Director (appointed 23/10/2024) (resigned 23/10/2024)

A Malik - Trustee (appointed 29/07/2025)

**Iqra International
Trustees' Report (continued)
For The Year Ended 30 June 2025**

Charity Number

1075203

Company Number

09916296

Registered Office

Unit 3
214 Whitechapel Road
London
E1 1BJ

Independent Examiner

M,R Accountants Ltd
M,R Accountants Ltd
9b The Broadway
Woodford Green
Essex
IG8 0HL

**Iqra International
Trustees' Report (continued)
For The Year Ended 30 June 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

N Ahmed

Trustee

27/04/2026

Iqra International
Independent Examiner's Report to the Trustees of Iqra International
For The Year Ended 30 June 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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

Independent Examiner's Statement

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

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

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

M.R Accountants Ltd
15/04/2026
M.R Accountants Ltd
9b The Broadway
Woodford Green
Essex
IG8 0HL

Iqra International
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 June 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	50,736	-	50,736	243,817
Investments	4	112	-	112	-
		50,848	-	50,848	243,817
EXPENDITURE ON:					
Raising funds	5	(58,625)	-	(58,625)	(262,858)
Charitable activities:	5				
NET EXPENDITURE		(7,777)	-	(7,777)	(19,041)
Extraordinary items		667	-	667	-
NET MOVEMENT IN FUNDS		(7,110)	-	(7,110)	(19,041)
RECONCILIATION OF FUNDS:					
Total funds brought forward		205,725	51,259	256,984	276,025
TOTAL FUNDS CARRIED FORWARD	11	198,615	51,259	249,874	256,984

The notes on pages 8 to 11 form part of these financial statements.

Iqra International
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 30 June 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	92,873	150,944	243,817
EXPENDITURE ON:				
Raising funds	5	(137,478)	(125,380)	(262,858)
Charitable activities:	5			
NET EXPENDITURE		(44,605)	25,564	(19,041)
NET MOVEMENT IN FUNDS		(44,605)	25,564	(19,041)
RECONCILIATION OF FUNDS:				
Total funds brought forward		250,330	25,695	276,025
TOTAL FUNDS CARRIED FORWARD	11	205,725	51,259	256,984

The notes on pages 8 to 11 form part of these financial statements.

**Iqra International
Balance Sheet
As At 30 June 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	9	185,719	-	185,719	185,052
		<u>185,719</u>	<u>-</u>	<u>185,719</u>	<u>185,052</u>
CURRENT ASSETS					
Cash at bank and in hand		65,155	-	65,155	74,309
		<u>65,155</u>	<u>-</u>	<u>65,155</u>	<u>74,309</u>
Creditors: Amounts Falling Due Within One Year	10	(1,000)	-	(1,000)	(2,377)
		<u>(1,000)</u>	<u>-</u>	<u>(1,000)</u>	<u>(2,377)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>64,155</u>	<u>-</u>	<u>64,155</u>	<u>71,932</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>249,874</u>	<u>-</u>	<u>249,874</u>	<u>256,984</u>
NET ASSETS		<u>249,874</u>	<u>-</u>	<u>249,874</u>	<u>256,984</u>
FUNDS OF THE CHARITY					
Restricted Funds				51,259	51,259
Unrestricted Funds				198,615	205,725
TOTAL FUNDS	11			<u>249,874</u>	<u>256,984</u>

For the year ending 30 June 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

On behalf of the board

N Ahmed

Trustee

27/04/2026

The notes on pages 8 to 11 form part of these financial statements.

Iqra International

Notes to the Financial Statements

For The Year Ended 30 June 2025

1. General Information

Iqra International is a company limited by guarantee, incorporated in England & Wales, registered number 09916296 and registered charity number 1075203. The registered office is Unit 3, 214 Whitechapel Road, London, E1 1BJ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

2.3. Resources Expended

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold

No depreciation

Iqra International
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts	49,182	-	49,182
Gift aid	1,027	-	1,027
Grants	526	-	526
Other	1	-	1
	<u>50,736</u>	<u>-</u>	<u>50,736</u>
			2024
	Unrestricted funds £	Restricted funds £	Total funds £
Donations and gifts	92,758	150,944	243,702
Gift aid	115	-	115
Grants	-	-	-
Other	-	-	-
	<u>92,873</u>	<u>150,944</u>	<u>243,817</u>

4. Investment Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	112	-

5. Analysis of Expenditure

	Activities undertaken directly £	Support costs (see note 6) £	2025 Total £
Raising funds	21,115	37,510	58,625
			2024
	Activities undertaken directly £	Support costs (see note 6) £	Total £
Raising funds	193,508	69,350	262,858

Iqra International
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

6. Support Costs

	2025 Raising funds £
Premises expenses	6,600
General administration	30,910
	37,510
	37,510
	2024 Raising funds £
Premises expenses	6,916
General administration	62,434
	69,350
	69,350

7. Independent Examiner's Remuneration

	2025 £	2024 £
Independent examination of the financial statements	1,423	1,400
	1,423	1,400

8. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

9. Tangible Assets

	Land & Property Freehold £
Cost or Valuation	
As at 1 July 2024	185,719
Revaluation	667
As at 30 June 2025	186,386
	186,386
Depreciation	
As at 1 July 2024	667
As at 30 June 2025	667
	667
Net Book Value	
As at 30 June 2025	185,719
As at 1 July 2024	185,052
	185,052

Iqra International
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

10. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	1,000	2,377

11. Movement in Funds

	As at 1 July 2024	Income	Expenditure	As at 30 June 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	205,725	50,848	(57,958)	198,615
Restricted funds				
Restricted Fund	51,259	-	-	51,259
Total funds	256,984	50,848	(57,958)	249,874
	As at 1 July 2023	Income	Expenditure	As at 30 June 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	250,330	92,873	(137,478)	205,725
Restricted funds				
Restricted Fund	25,695	150,944	(125,380)	51,259
Total funds	276,025	243,817	(262,858)	256,984

12. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£

13. Related Party Disclosures

14. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Iqra International
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 June 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	49,182	243,702
Gift aid	1,027	115
Grants	526	-
Stripe Income	1	-
	<u>50,736</u>	<u>243,817</u>
Investments		
Bank interest receivable	112	-
	<u>112</u>	<u>-</u>
	<u>50,848</u>	<u>243,817</u>
EXPENDITURE ON:		
Raising funds		
Hospital Project	(14,571)	(79,146)
Seeking donations and legacies	-	(25,000)
Seeking grants	-	(10,417)
Operating membership schemes and social lotteries	-	(25,000)
Staging fundraising events	(1,071)	(24,530)
Charitable partners	-	(19,071)
Volunteers.	(5,473)	(10,344)
Rent	(6,600)	(6,916)
Vehicle running costs	-	(45)
Computer software costs	(1,170)	(1,704)
Insurance	-	(157)
Stationery	-	(619)
Advertising and marketing costs	(21,126)	(36,575)
Telecommunications	(677)	(726)
Independent examiner's fees	(1,423)	(1,400)
Professional fees	(90)	-
Consultancy fees	(4,998)	(18,090)
Subscriptions	(562)	(1,245)
Bank charges	(729)	(1,873)
Other office costs	(135)	-
	<u>(58,625)</u>	<u>(262,858)</u>
	<u>(58,625)</u>	<u>(262,858)</u>
NET EXPENDITURE	<u>(7,777)</u>	<u>(19,041)</u>

IQRA INTERNATIONAL

England & Wales - Charity number 1075203

Accounts

COMPANY REGISTRATION NUMBER: 09916296
CHARITY REGISTRATION NUMBER: 1075203

Iqra International
Company Limited by Guarantee
Unaudited Financial Statements
30 June 2024

M.R ACCOUNTANTS & TAX ADVISERS

Chartered Certified Accountants
50 Brian Road
Romford
Essex
RM6 5BX

Iqra International
Company Limited by Guarantee
Financial Statements
Year ended 30 June 2024

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Iqra International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 June 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

Reference and administrative details

Registered charity name	Iqra International
Charity registration number	1075203
Company registration number	09916296
Principal office and registered office	Unit 3 214 Whitechapel Road London E1 1BJ

The trustees

Mr. N Ahmed
Mrs. R Khatun
Mr. M A Latif
Mr. S R Rahman
Mr.SAH Chowdhury

Independent examiner

M Rafiq FCCA
50 Brian Road
Romford
Essex
RM6 5BX

Iqra International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 30 June 2024

Structure, governance and management

Governing document

Iqra International is a UK registered charity (1075203) with the charity commission. It is trust, registered with the Charity Commission on 22 April 1999.

Recruitment and appointment of new trustees

The board of trustees have overall responsibility to recruit new trustees and volunteers.

In selecting volunteers, we take on-board experience, and skill sets, that will contribute towards success in the particular area, the person is being selected for. Formal interviews are performed.

Risk management

The Trustees have assessed the major risks to which the charity can be exposed to, with those relating to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks. Decisions are reached through quarterly Trustee meetings.

Public benefit

The Trustees confirm that they abide by the Charity Commission guidance on public benefit in complying with Section 17 of the Charities Act 2011, to have due regard to public benefit in meeting its objectives and activities.

Objectives and activities

Iqra International, is a UK registered charity, that has been working tirelessly over the last 25 years to benefit humanity with a particular focus on Bangladesh. Iqra was established to help the orphans, widows, the poor and destitute, as well as disabled people around the world. Over the years, Iqra International has grown and undertaken projects in different countries such as Albania, Bangladesh, Indonesia, Iran, Sierra Leone, Somalia, Sudan, Zimbabwe, DRC, Gambia, and many more countries. More recently we have done extensive relief work in Türkiye, following the devastating earthquakes in partnership with MUSIAD and other agencies in Türkiye.

Iqra International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 30 June 2024

Achievements and performance

A BRIEF OVERVIEW OF OUR WORK OVER THE YEARS:

- Helped over 50,000 people access clean water by installing tube wells.
- Distributed fresh meat to more than 100,000 people during Eid-ul-Adha celebrations.
- Over 20,000 beneficiaries received help from our medical camp.
- Clean Water Access: Installed tube wells,
- Supported 3,000 orphans with life-changing programmes.
- Supported 2,000 disabled people by providing wheelchairs, crutches, and access to education.
- Provided cataract operations to 1,000 patients.
- Provided books for 2,000 young students
- Empowered over 200 widows and families with sewing machines.
- Providing grants to 1,000 beneficiaries as part of our flagship microfinance scheme.
- Built tinned roof houses for 100 families.
- Over the years, we have provided emergency relief to people in disaster afflicted and developing regions, including Albania, Bangladesh, Burma, Gambia, Indonesia, Iran, Lebanon, Libya, Morocco, Nigeria, Pakistan, Palestine, Sierra Leone, Somalia, Turkey, and Zimbabwe.

With your ongoing support, iQra International continues to help those in need through a wide range of pioneering poverty alleviation projects worldwide.

Financial review

The committee would report that the income of the charitable company in respect of unrestricted funds was £92,873. The income in respect of restricted funds was £150,944. The statements of financial activities show the total resources of £256,984.

The trustees' annual report and the were approved on 06 March 2025 and signed on behalf of the board of trustees by:

Mr. N Ahmed
Chairman

Iqra International
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Iqra International
Year ended 30 June 2024

I report to the trustees on my examination of the financial statements of Iqra International ('the charity') for the year ended 30 June 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

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

M Rafiq FCCA
Independent Examiner

50 Brian Road
Romford
Essex
RM6 5BX

06 March 2025

Iqra International
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30 June 2024

	Note	2024		Total funds £	2023
		Unrestricted funds £	Restricted funds £		Total funds £
Income and endowments					
Donations and legacies	5	92,758		243,702	175,902
Interest Income	6	115	150,944	115	25
Total income		92,873	150,944	243,817	175,926
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	137,478	125,380	262,858	191,659
Total expenditure		137,478	125,380	262,858	191,659
Net expenditure and net movement in funds		(44,605)	25,564	(19,041)	(15,733)
Reconciliation of funds					
Total funds brought forward		250,330	25,695	276,025	291,758
Total funds carried forward		205,725	51,259	256,984	276,025

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Iqra International
Company Limited by Guarantee
Statement of Financial Position

30 June 2024

	Note	2024	£	2023	£
Fixed assets					
Tangible fixed assets	11		185,052		185,052
Current assets					
Cash at bank and in hand			74,309		92,373
Creditors: amounts falling due within one year	12		<u>2,377</u>		<u>1,400</u>
Net current assets			71,932		90,973
Total assets less current liabilities			256,984		<u>276,025</u>
Net assets			256,984		<u>276,025</u>
Funds of the charity					
Unrestricted funds			205,725		<u>250,330</u>
Restricted funds			<u>51,259</u>		<u>25,695</u>
Total charity funds	13		256,984		<u>276,025</u>

For the year ending 30 June 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorized for issue on 06 March 2025, and are signed on behalf of the board by:

Mr. N Ahmed
Chairman

The notes on pages 7 to 12 form part of these financial statements.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 June 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 3, 214 Whitechapel Road, London, E11BJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in Sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is registered charity and limited by guarantee.

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Donations			
Donations	86,655	150,944	237,599
Gift aid	6,103	–	6,103
	<hr/>	<hr/>	<hr/>
	92,758	150,944	243,702
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	107,950	58,881	166,831
Gift aid	9,070	–	9,070
	<hr/>	<hr/>	<hr/>
	117,020	58,881	175,901
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 30 June 2024

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5. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants	-	-	-
Grants receivable type 1	<u>-</u>	<u>-</u>	<u>-</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable type 1	<u>115</u>	<u>115</u>	<u>25</u>	<u>25</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Other type 1	<u>137,478</u>	<u>125,380</u>	<u>262,858</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Other type 1	<u>158,473</u>	<u>33,186</u>	<u>191,659</u>

8. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,400</u>	<u>1,400</u>

9. Staff costs

The average head count of employees during the year was 0 (2023: 0). The average number of full-time equivalent employees during the year is analyzed as follows:

	2024 No.	2023 No.
Number of staff - type 1	<u>0</u>	<u>0</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2024

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

11. Tangible fixed assets

	Land and buildings £
Cost	
At 1 July 2023 and 30 June 2024	<u>185,719</u>
Depreciation brought forward	
At 1 July 2023 and 30 June 2024	<u>667</u>
Carrying amount	
At 30 June 2024	<u>185,052</u>
At 30 June 2023	<u>185,052</u>

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	-
Accruals and deferred income	<u>2,377</u>	<u>1,400</u>
	<u>2,377</u>	<u>1,400</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 July 2023 £	Income £	Expenditure £	At 30 June 2024 £
General funds	<u>250,330</u>	<u>92,873</u>	<u>(137,478)</u>	<u>205,725</u>

	At 1 July 2022 £	Income £	Expenditure £	At 30 June 2023 £
General funds	<u>291,758</u>	<u>117,046</u>	<u>(158,473)</u>	<u>250,331</u>

Restricted funds

	At 1 Jul 2023 £	Income £	Expenditure £	At 30 Jun 2024 £
Restricted Fund 1 - desc in a/cs	<u>25,695</u>	<u>150,944</u>	<u>(125,380)</u>	<u>51,259</u>
	At 1 Jul 2022 £	Income £	Expenditure £	At 30 Jun 2023 £
Restricted Fund 1 - desc in a/cs	<u>-</u>	<u>58,881</u>	<u>(33,186)</u>	<u>25,695</u>

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2024

Iqra International

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 30 June 2024

Income and endowments	Unrestricted	Restricted	Total Funds
Donations and legacies	Funds	Funds	2024
	£	£	£
Donations	86,655	150,944	237,599
Gift aid	6,103	-	6,103
Bank interest receivable type 1	115	-	115
	<u>92,873</u>	<u>150,944</u>	<u>243,816</u>

Income and endowments	Unrestricted	Restricted	Total Funds
Donations and legacies	Funds	Funds	2023
	£	£	£
Donations	117,021	58,881	175,902
Bank interest receivable type 1	25	-	25
	<u>117,046</u>	<u>58,881</u>	<u>175,926</u>

Expenditure

Costs of raising donations and legacies

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2024
	£	£	£
Event costs	24,530	-	24,530
Rent	6,916	-	6,916
Insurance	157	-	157
Accountancy fee	1,400	-	1,400
Bank Charge	1,873	-	1,873
Telephone	726	-	726
Computer expenses	1,704	-	1,704
Consultancy fees	18,090	-	18,090
Motor exp	45	-	45
Stationary	619	-	619
Subscriptions	1,245	-	1,245
Charitable partners	19,071	-	19,071
Hospital and Bangladesh Project	7,889	71,005	78,894
Morocco Earthquake	2,500	22,500	25,000
Libya Floods	1,042	9,375	10,417
Palestine Appeal	2,500	22,500	25,000
Volunteers	10,344	-	10,344
Hospital project	252	-	252
Advertising and marketing	36,575	-	36,575
	<u>137,478</u>	<u>125,380</u>	<u>262,858</u>

Iqra International
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 30 June 2024

Expenditure	Unrestricted	Restricted	Total Funds
Costs of raising donations and legacies	Funds	Funds	2023
	£	£	£
Rent	8,184	-	8,184
Accountancy fee	3,072	-	3,072
Bank Charge	1,085	-	1,085
Legal and professional fees	11,946	-	11,946
Telephone	1,149	-	1,149
Computer expenses	73	-	73
Other office costs	2,162	-	2,162
Charitable projects	162,080	-	162,080
Advertising and marketing	1,906	-	1,906
	<u>191,659</u>	<u>-</u>	<u>191,659</u>

IQRA INTERNATIONAL

England & Wales - Charity number 1075203

Accounts

COMPANY REGISTRATION NUMBER: 09916296
CHARITY REGISTRATION NUMBER: 1075203

Iqra International
Company Limited by Guarantee
Unaudited Financial Statements
30 June 2023

M.R ACCOUNTANTS & TAX ADVISERS

Chartered Certified Accountants

50 Brian Road

Romford

Essex

RM6 5BX

Iqra International
Company Limited by Guarantee
Financial Statements
Year ended 30 June 2023

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Iqra International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 June 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2023.

Reference and administrative details

Registered charity name Iqra International
Charity registration number 1075203
Company registration number 09916296
Principal office and registered office Unit 3
214 Whitechapel Road
London
E1 1BJ

The trustees

Mr. M Ahmed
Mr. M Sayeed
Mrs. R Khatun
Mr. M A Latif
Mr. S R Rahman
Mr. N Ahmed
Mr. A H Habib

Independent examiner M Rafiq FCCA
50 Brian Road
Romford
Essex
RM6 5BX

Iqra International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 30 June 2023

Structure, governance and management

Governing document

Iqra International is a UK registered charity (1075203) with the charity commission. It is a trust, registered with the Charity Commission on 22 April 1999.

Recruitment and appointment of new trustees

The board of trustees have overall responsibility to recruit new trustees and volunteers.

In selecting volunteers, we take on-board experience, and skill sets, that will contribute towards success in the particular area, the person is being selected for. Formal interviews are performed.

Risk management

The Trustees have assessed the major risks to which the charity can be exposed to, with those relating to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks. Decisions are reached through quarterly Trustee meetings.

Public benefit

The Trustees confirm that they abide by the Charity Commission guidance on public benefit in complying with Section 17 of the Charities Act 2011, to have due regard to public benefit in meeting its objectives and activities.

Objectives and activities

Iqra International, is a UK registered charity, that has been working tirelessly over the last 25 years to benefit humanity with a particular focus on Bangladesh. Iqra was established to help the orphans, widows, the poor and destitute, as well as disabled people around the world. Over the years, iQra International has grown and undertaken projects in different countries such as Albania, Bangladesh, Indonesia, Iran, Sierra Leone, Somalia, Sudan, Zimbabwe, DRC, Gambia, and many more countries. More recently we have done extensive relief work in Türkiye, following the devastating earthquakes in partnership with MUSIAD and other agencies in Türkiye.

Iqra International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 30 June 2023

Achievements and performance

The charity to date has carried out a wide range of activities in pursuance of its charitable aims. The trustees consider that the key achievements can be summarised below:

- Hospital for Disabled Children: Continued to run specialist services for disabled children in Sylhet, Bangladesh. Free of charge therapeutic services.
- Clean Water Access: Installed tube wells,
- Qurbani Meat Distribution: Provided meat and Eid Gifts (essential food items) to needy people during Eid-ul-Adha.
- Disability Assistance: Provided assistive devices including wheelchairs for disabled children and adults.
- Prosthetic Legs: Provided prosthetic legs for disabled adults to help them become mobile and independent.
- Begging to Business: Started a new scheme aimed at poverty alleviation in Bangladesh for those begging due to their disability, and supported them to become self-reliant entrepreneurs.
- Disaster Relief: Provided emergency relief for thousands in disaster-affected areas especially in Turkey and Morocco after the earthquake in 2022.

Financial review

The committee would report that the income of the charitable company in respect of unrestricted funds was £117,046 .00 The income in respect of restricted funds was £58,881.00. The statements of financial activities show the total resources of £276.025.00.

The trustees' annual report and the were approved on 24 June 2024 and signed on behalf of the board of trustees by:

Mr. M Ahmed
Trustee

Mr. S R Rahman
Trustee

Iqra International
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Iqra International
Year ended 30 June 2023

I report to the trustees on my examination of the financial statements of Iqra International ('the charity') for the year ended 30 June 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

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

M Rafiq FCCA
Independent Examiner

50 Brian Road
Romford
Essex
RM6 5BX

24 June 2024

Iqra International
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30 June 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	117,021	58,881	175,902	146,900
Investment Income	6	25	–	25	20
Total income		<u>117,046</u>	<u>58,881</u>	<u>175,926</u>	<u>146,920</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	158,473	33,186	191,659	178,895
Total expenditure		<u>158,473</u>	<u>33,186</u>	<u>191,659</u>	<u>178,895</u>
Net expenditure and net movement in funds		<u>(41,427)</u>	<u>25,695</u>	<u>(15,733)</u>	<u>(31,975)</u>
Reconciliation of funds					
Total funds brought forward		291,758	–	291,758	323,733
Total funds carried forward		<u>250,330</u>	<u>25,695</u>	<u>276,025</u>	<u>291,758</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Iqra International
Company Limited by Guarantee
Statement of Financial Position

30 June 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	11		185,052	185,052
Current assets				
Cash at bank and in hand		92,373		108,106
Creditors: amounts falling due within one year	12	1,400		<u>1,400</u>
Net current assets			<u>90,973</u>	<u>106,706</u>
Total assets less current liabilities			<u>276,025</u>	<u>291,758</u>
Net assets			<u>276,025</u>	<u>291,758</u>
Funds of the charity				
Unrestricted funds			<u>250,330</u>	<u>291,758</u>
Restricted Funds			<u>25,695</u>	<u>–</u>
Total charity funds	13		<u>276,025</u>	<u>291,758</u>

For the year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorized for issue on 30 June 25, 2024, and are signed on behalf of the board by:

Mr. M Ahmed
Trustee

Mr. S R Rahman
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 June 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 3, 214 Whitechapel Road, London, E1 1BJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is registered charity and limited by guarantee.

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations			
Donations	107,950	58,881	166,831
Gift aid	9,070	–	9,070
	<u> </u>	<u> </u>	<u> </u>
	<u>117,020</u>	<u>58,551</u>	<u>175,901</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations			
Donations	136,053	–	136,053
Gift aid	10,847	–	10,847

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants	-	-	-
Grants receivable type 1	<u>-</u>	<u>-</u>	<u>-</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable type 1	<u>25</u>	<u>25</u>	<u>20</u>	<u>20</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Other type 1	<u>158,473</u>	<u>33,186</u>	<u>191,659</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Other type 1	<u>178,895</u>	<u>-</u>	<u>178,895</u>

8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,400</u>	<u>1,400</u>

9. Staff costs

The average head count of employees during the year was 3 (2021: 3). The average number of full-time equivalent employees during the year is analyzed as follows:

	2023 No.	2022 No.
Number of staff - type 1	<u>0</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2023

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

11. Tangible fixed assets

	Land and buildings £
Cost	
At 1 July 2022 and 30 June 2023	<u>185,719</u>
Depreciation brought forward	
At 1 July 2022 and 30 June 2023	<u>667</u>
Carrying amount	
At 30 June 2023	<u>185,052</u>
At 30 June 2022	<u>185,052</u>

12. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	-
Accruals and deferred income	<u>1,400</u>	<u>1,400</u>
	<u>1,400</u>	<u>1,400</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 July 2022 £	Income £	Expenditure £	At 30 June 2023 £
General funds	<u>291,758</u>	<u>117,046</u>	<u>(158,473)</u>	<u>250,331</u>

	At 1 July 2021 £	Income £	Expenditure £	At 30 June 2022 £
General funds	<u>323,733</u>	<u>146,920</u>	<u>(178,895)</u>	<u>291,758</u>

Restricted funds

	At 1 Jul 2022 £	Income £	Expenditure £	At 30 Jun 2023 £
Restricted Fund 1 - desc in a/cs	<u>-</u>	<u>58,881</u>	<u>(33,186)</u>	<u>25,695</u>

	At 1 Jul 2021 £	Income £	Expenditure £	At 30 Jun 2022 £
Restricted Fund 1 - desc in a/cs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

IQRA INTERNATIONAL

England & Wales - Charity number 1075203

Accounts

COMPANY REGISTRATION NUMBER: 09916296
CHARITY REGISTRATION NUMBER: 1075203

Iqra International
Company Limited by Guarantee
Unaudited Financial Statements
30 June 2022

M.R ACCOUNTANTS & TAX ADVISERS

Chartered Certified Accountants

50 Brian Road

Romford

Essex

RM6 5BX

Iqra International
Company Limited by Guarantee
Financial Statements
Year ended 30 June 2022

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Iqra International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 June 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2022.

Reference and administrative details

Registered charity name	Iqra International
Charity registration number	1075203
Company registration number	09916296
Principal office and registered office	Unit 3 214 Whitechapel Road London E1 1BJ

The trustees

Mr. M Ahmed
Mr. M Badruzzaman
Mr. M Sayeed
Mrs. R Khatun
Mr. M A Latif
Mr. S R Rahman
Mr. A H Habib

Independent examiner	M Rafiq FCCA 50 Brian Road Romford Essex RM6 5BX
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Iqra International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 30 June 2022

Structure, governance and management

Governing document

Iqra International is a UK registered charity (1075203) with the charity commission. It is a trust, registered with the Charity Commission on 22 April 1999.

Recruitment and appointment of new trustees

The board of trustees have overall responsibility to recruit new trustees and volunteers.

In selecting volunteers, we take on-board experience, and skill-sets, that will contribute towards success in the particular area, the person is being selected for. Formal interviews are performed.

Risk management

The Trustees have assessed the major risks to which the charity can be exposed to, with those relating to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks. Decisions are reached through quarterly Trustee meetings.

Public benefit

The Trustees confirm that they abide by the Charity Commission guidance on public benefit in complying with Section 17 of the Charities Act 2011, to have due regard to public benefit in meeting its objectives and activities.

Objectives and activities

Iqra International is a UK registered non-profit humanitarian charity organisation whose mission is to help restore dignity to the millions of disabled people in developing countries. For the past 22 years, we have not only provided essential medical support and aid to thousands of disabled children and adults around the world who are unable to afford it, but have also raised much needed awareness of the plight of disabled people in developing countries who face daily neglect and discrimination.

In countries such as Bangladesh, iQra International has pushed to change public perception of disability and has highlighted the rights of disabled people for many years.

Iqra International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2022

Achievements and performance

The charity to date has carried out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities can be summarised below:

- Helped over 50,000 people in getting access to clean water through installing tube wells- Distributed Fresh meat to over 100,000 during Eid-ul-Adha celebrations- Over 20,000 beneficiaries received help from free medical camps
- Supported over 3000 orphans
- Supported over 2000 disabled people through providing wheelchairs, crutches and access to education - Provided cataracts operation to approximately 1000 patients- Distributed study material to over 2000 students
- Over 200 sewing machines distributed to empower women through income generation projects
- Approximately 1000 beneficiaries from a flagship micro-finance scheme
- Built tinned roof houses for over 100 homeless people
- The charity has focussed its main resources in establishing a free disabled children's hospital in Sylhet, Bangladesh.

Financial review

The committee would report that the income of the charitable company in respect of unrestricted funds was £235,203. The income in respect of restricted funds was £19,222. The statements of financial activities show the total resources of £323,732.

The trustees' annual report and the
behalf of the board of trustees by:

were approved on 8 March 2023 and signed on

Mr. M Ahmed
Trustee

Mr. S R Rahman
Trustee

Iqra International
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Iqra International
Year ended 30 June 2022

I report to the trustees on my examination of the financial statements of Iqra International ('the charity') for the year ended 30 June 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

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

M Rafiq FCCA
Independent Examiner

50 Brian Road
Romford
Essex
RM6 5BX

8 March 2023

Iqra International
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30 June 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	146,900	146,900	254,425
Investment income	6	20	20	8
Total income		<u>146,920</u>	<u>146,920</u>	<u>254,433</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	178,895	178,895	151,787
Total expenditure		<u>178,895</u>	<u>178,895</u>	<u>151,787</u>
Net (expenditure)/income and net movement in funds		<u>(31,975)</u>	<u>(31,975)</u>	<u>102,646</u>
Reconciliation of funds				
Total funds brought forward		323,733	323,733	221,087
Total funds carried forward		<u>291,758</u>	<u>291,758</u>	<u>323,732</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Iqra International
Company Limited by Guarantee
Statement of Financial Position
30 June 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	11		185,052	185,052
Current assets				
Cash at bank and in hand		108,106		204,528
Creditors: amounts falling due within one year	12	1,400		65,847
Net current assets			106,706	138,681
Total assets less current liabilities			291,758	323,733
Net assets			291,758	323,733
Funds of the charity				
Unrestricted funds			291,758	323,732
Total charity funds	13		291,758	323,732

For the year ending 30 June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 8 March 2023, and are signed on behalf of the board by:

Mr. M Ahmed
Trustee

Mr. S R Rahman
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 June 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 3, 214 Whitechapel Road, London, E1 1BJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is registered charity and limited by guarantee.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	136,053	–	136,053
Gift aid	10,847	–	10,847
Grants			
Grants receivable type 1	–	–	–
	<u>146,900</u>	<u>–</u>	<u>146,900</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	229,118	19,222	248,340
Gift aid	1,085	–	1,085

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Grants receivable type 1	5,000	–	5,000
	<u>235,203</u>	<u>19,222</u>	<u>254,425</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable type 1	<u>20</u>	<u>20</u>	<u>8</u>	<u>8</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Other type 1	<u>178,895</u>	<u>–</u>	<u>178,895</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Other type 1	<u>132,566</u>	<u>19,222</u>	<u>151,787</u>

8. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,400</u>	<u>–</u>

9. Staff costs

The average head count of employees during the year was 3 (2021: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff - type 1	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2022

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

11. Tangible fixed assets

	Land and buildings £
Cost	
At 1 July 2021 and 30 June 2022	<u>185,719</u>
Depreciation	
At 1 July 2021 and 30 June 2022	<u>667</u>
Carrying amount	
At 30 June 2022	<u>185,052</u>
At 30 June 2021	<u>185,052</u>

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	64,447
Accruals and deferred income	<u>1,400</u>	<u>1,400</u>
	<u>1,400</u>	<u>65,847</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 July 2021 £	Income £	Expenditure £	At 30 June 2022 £
General funds	<u>323,733</u>	<u>146,920</u>	<u>(178,895)</u>	<u>291,758</u>
	At 1 July 2020 £	Income £	Expenditure £	At 30 June 2021 £
General funds	<u>221,087</u>	<u>235,211</u>	<u>(132,566)</u>	<u>323,732</u>

IQRA INTERNATIONAL

England & Wales - Charity number 1075203

Accounts

COMPANY REGISTRATION NUMBER: 09916296
CHARITY REGISTRATION NUMBER: 1075203

Iqra International
Company Limited by Guarantee
Unaudited Financial Statements
30 June 2021

M.R ACCOUNTANTS & TAX ADVISERS

Chartered Certified Accountants

50 Brian Road

Romford

Essex

RM6 5BX

Iqra International
Company Limited by Guarantee
Financial Statements
Year ended 30 June 2021

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Iqra International
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 June 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2021.

Reference and administrative details

Registered charity name	Iqra International
Charity registration number	1075203
Company registration number	09916296
Principal office and registered office	Suite 4 17 Fordham Street London E1 1HS

The trustees

Mr. A H Habib
Mr. M Ahmed
Mr. M Badruzzaman
Mr. M Sayeed
Mrs. R Khatun
Mr. M A Latif
Mr. S R Rahman

Company secretary Mr. S R Rahman

Independent examiner M Rafiq FCCA
50 Brian Road
Romford
Essex
RM6 5BX

Iqra International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2021

Structure, governance and management

Governing document

Iqra International is a UK registered charity (1075203) with the charity commission. It is a trust, registered with the Charity Commission on 22 April 1999.

Recruitment and appointment of new trustees

The board of trustees have overall responsibility to recruit new trustees and volunteers.

In selecting volunteers, we take on-board experience, and skill-sets, that will contribute towards success in the particular area, the person is being selected for. Formal interviews are performed.

Risk management

The Trustees have assessed the major risks to which the charity can be exposed to, with those relating to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks. Decisions are reached through quarterly Trustee meetings.

Public benefit

The Trustees confirm that they abide by the Charity Commission guidance on public benefit in complying with Section 17 of the Charities Act 2011, to have due regard to public benefit in meeting its objectives and activities.

Objectives and activities

Iqra International is a UK registered non-profit humanitarian charity organisation whose mission is to help restore dignity to the millions of disabled people in developing countries. For the past 22 years, we have not only provided essential medical support and aid to thousands of disabled children and adults around the world who are unable to afford it, but have also raised much needed awareness of the plight of disabled people in developing countries who face daily neglect and discrimination.

In countries such as Bangladesh, iQra International has pushed to change public perception of disability and has highlighted the rights of disabled people for many years.

Iqra International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2021

Achievements and performance

The charity to date has carried out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities can be summarised below:

- Helped over 50,000 people in getting access to clean water through installing tube wells- Distributed Fresh meat to over 100,000 during Eid-ul-Adha celebrations- Over 20,000 beneficiaries received help from free medical camps
- Supported over 3000 orphans
- Supported over 2000 disabled people through providing wheelchairs, crutches and access to education - Provided cataracts operation to approximately 1000 patients- Distributed study material to over 2000 students
- Over 200 sewing machines distributed to empower women through income generation projects
- Approximately 1000 beneficiaries from a flagship micro-finance scheme
- Built tinned roof houses for over 100 homeless people
- The charity has focussed its main resources in establishing a free disabled children's hospital in Sylhet, Bangladesh.

Financial review

The committee would report that the income of the charitable company in respect of unrestricted funds was £235,203. The income in respect of restricted funds was £19,222. The statements of financial activities show the total resources of £323,732.

The trustees' annual report and the
behalf of the board of trustees by:

were approved on 10 June 2022 and signed on

Mr. A H Habib
Trustee

Mr. M Ahmed
Trustee

Mr. S R Rahman
Trustee

Mr. S R Rahman
Charity Secretary

Iqra International
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Iqra International
Year ended 30 June 2021

I report to the trustees on my examination of the financial statements of Iqra International ('the charity') for the year ended 30 June 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

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

Iqra International

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Iqra International *(continued)*

Year ended 30 June 2021

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

M Rafiq FCCA
Independent Examiner

50 Brian Road
Romford
Essex
RM6 5BX

10 June 2022

Iqra International
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 30 June 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	235,203	19,222	254,425	366,066
Investment income	6	8	–	8	171
Total income		<u>235,211</u>	<u>19,222</u>	<u>254,433</u>	<u>366,237</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	132,566	19,222	151,787	467,567
Total expenditure		<u>132,566</u>	<u>19,222</u>	<u>151,787</u>	<u>467,567</u>
Net income/(expenditure) and net movement in funds					
		<u>102,645</u>	<u>–</u>	<u>102,646</u>	<u>(101,330)</u>
Reconciliation of funds					
Total funds brought forward		221,087	–	221,087	322,417
Total funds carried forward		<u>323,732</u>	<u>–</u>	<u>323,732</u>	<u>221,088</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

Iqra International
Company Limited by Guarantee
Statement of Financial Position

30 June 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	11		185,052	185,052
Current assets				
Cash at bank and in hand		204,528		100,483
Creditors: amounts falling due within one year	12	65,847		64,448
Net current assets			138,681	36,035
Total assets less current liabilities			323,733	221,087
Net assets			323,733	221,087
Funds of the charity				
Unrestricted funds			323,732	221,088
Total charity funds	13		323,732	221,088

For the year ending 30 June 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.
The notes on pages 9 to 15 form part of these financial statements.

Iqra International
Company Limited by Guarantee
Statement of Financial Position *(continued)*
30 June 2021

These financial statements were approved by the board of trustees and authorised for issue on 10 June 2022, and are signed on behalf of the board by:

Mr. A H Habib
Trustee

Mr. M Ahmed
Trustee

Mr. S R Rahman
Trustee

The notes on pages 9 to 15 form part of these financial statements.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 June 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Suite 4, 17 Fordham Street, London, E1 1HS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is registered charity and limited by guarantee.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	229,118	19,222	248,340
Gift aid	1,085	–	1,085
Grants			
Grants receivable type 1	5,000	–	5,000
	<u>235,203</u>	<u>19,222</u>	<u>254,425</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	188,564	166,616	355,180
Gift aid	10,886	–	10,886

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Grants receivable type 1	—	—	—
	<u>199,450</u>	<u>166,616</u>	<u>366,066</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable type 1	<u>8</u>	<u>8</u>	<u>171</u>	<u>171</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Other type 1	<u>132,566</u>	<u>19,222</u>	<u>151,787</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Other type 1	<u>300,950</u>	<u>166,616</u>	<u>467,567</u>

8. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>—</u>	<u>2,500</u>

9. Staff costs

The average head count of employees during the year was 3 (2020: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff - type 1	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2021

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

11. Tangible fixed assets

	Land and buildings £
Cost	
At 1 July 2020 and 30 June 2021	<u>185,719</u>
Depreciation	
At 1 July 2020 and 30 June 2021	<u>667</u>
Carrying amount	
At 30 June 2021	<u>185,052</u>
At 30 June 2020	<u>185,052</u>

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	64,447	64,448
Accruals and deferred income	1,400	–
	<u>65,847</u>	<u>64,448</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 July 2020 £	Income £	Expenditure £	At 30 June 2021 £
General funds	<u>221,087</u>	<u>235,211</u>	<u>(132,566)</u>	<u>323,732</u>
	At 1 July 2019 £	Income £	Expenditure £	At 30 June 2020 £
General funds	<u>322,417</u>	<u>199,621</u>	<u>(300,950)</u>	<u>221,088</u>

Iqra International
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2021

13. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 July 2020	Income	Expenditure	At 30 June 2021
	£	£	£	£
Restricted Fund 1 - desc in a/cs	–	19,222	(19,222)	–
	<u>–</u>	<u>19,222</u>	<u>(19,222)</u>	<u>–</u>
	At 1 July 2019	Income	Expenditure	At 30 June 2020
	£	£	£	£
Restricted Fund 1 - desc in a/cs	–	166,616	(166,616)	–
	<u>–</u>	<u>166,616</u>	<u>(166,616)</u>	<u>–</u>