

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2021
for
Islamic Human Rights Commission Trust

Preston Accountants Limited
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

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for the Year Ended 30 June 2021

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The trustees present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote human rights and equality and diversity (in particular good race relations) throughout the world for the benefit of the public by:-

Securing the enforcement of human rights law and practice and promoting the sound administration of human rights law by monitoring and reporting breaches of human rights legislation and funding legal advice and representation for the victims of human rights abuses in seeking redress provided that this is limited to cases where such rights are the rights of the abolition of torture, slavery and forced labour and extra-judicial killing (such as genocide) or are otherwise rights which are enshrined in or incorporated into the domestic law of the country in which those rights are being promoted;

Relieving the needs of victims of human rights abuses and of domestic violence and their families who are in financial need or suffering physical or psychological distress;

Raising awareness of human rights and good race relations and cultivating a sentiment in favour of human rights and good race relations;

Advancing education of the public about the maintenance and observance of human rights and of human rights abuses and to promote and carry out such research for the benefit of the public into that subject and disseminate the useful results of that research; and

Advancing education of the public about equality of opportunity and good race relations between persons of different racial groups and to promote and carry out such research for the benefit of the public into that subject and disseminate the useful results of that research provided that this work does not extend to promoting a political purpose (including a change in the law or government policy or the administrative decisions of government authorities). For the purposes of this object, "human rights" means the universal declaration of human rights, adopted as resolution 217 A (III) by the United Nations assembly on 10 December 1948 and the International Covenant on Civil and Political Rights. Through the provision of grants to organisations established for, or carrying out, any or all of the objects listed above.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

IHRC Trust funded the following projects in line with its objectives:

IHRC Legal - immigration and employment discrimination advice and support (delivered via IHRC Ltd)

Genocide Memorial Day - educating people about the causes of genocide and how to stop them, as well as remembering the victims (delivered via IHRC Ltd)

Hate crimes research - research on understanding trends in Islamophobia and racism in different parts of the world, causes and solutions (delivered via IHRC Ltd)

IHRC Advocacy - supporting individuals who have been discriminated against based on their race or religion (delivered via IHRC Ltd)

Prison packs - educational material to Muslim prisoners in the UK (delivered via IHRC Ltd)

Humanitarian support for people in Nigeria, Yemen, Gaza as well as support for Rohingya refugees.

In the setting of the Trust's objectives and planning its activities, the Trustees have sought to uphold the Charity Commission's guidance on public benefit.

The Trustees are satisfied that the Trust meets the public benefit requirement by the support of a wide range of charitable activities that are aligned with the objectives.

Achievement and performance

During the year the Trust continued its activities in support of its objectives, raising funds and supporting the activities listed above.

The financial results of the Trust's activities for the year ending 30 June 2021 are fully reflected in the attached financial statements together with the notes.

FINANCIAL REVIEW

Principal funding sources

The main sources of income during the year were from private donations. A small level of income is also derived from sale of goods. The income generated allows the aims and objectives of the Trust to be met.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The management of the Charity is the responsibility of the Trustees, who are elected under the terms of the Trust Deed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1106120

Principal address

202 Preston Road
Wembley
Middlesex
HA9 8PA

Trustees

S S Rizvi
Mrs J Hlaiyil
R Kazim
A H Choudhury (resigned 2.12.21)
Z A Zahid Ali Jaffri (appointed 2.12.21)

Independent Examiner

Murtaza Visram
FCCA
Preston Accountants Limited
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

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

.....
R Kazim - Trustee

Independent examiner's report to the trustees of Islamic Human Rights Commission Trust

I report to the charity trustees on my examination of the accounts of Islamic Human Rights Commission Trust (the Trust) for the year ended 30 June 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Murtaza Visram
FCCA
Preston Accountants Limited
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

Date:

Islamic Human Rights Commission Trust

Statement of Financial Activities
for the Year Ended 30 June 2021

		30.6.21 Unrestricted fund £	30.6.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	461,010	377,465
Other trading activities	3	37,223	33,320
Other income		10,193	10,000
Total		508,426	420,785
 EXPENDITURE ON			
Raising funds	4	40,744	31,318
Other		310,561	357,355
Total		351,305	388,673
 NET INCOME		157,121	32,112
 RECONCILIATION OF FUNDS			
Total funds brought forward		224,447	192,335
 TOTAL FUNDS CARRIED FORWARD		381,568	224,447

The notes form part of these financial statements

Islamic Human Rights Commission Trust

Balance Sheet
30 June 2021

	Notes	30.6.21 Unrestricted fund £	30.6.20 Total funds £
FIXED ASSETS			
Tangible assets	9	118,299	118,299
CURRENT ASSETS			
Stocks	10	16,581	14,500
Debtors	11	117,444	61,500
Cash at bank		179,244	36,648
		<u>313,269</u>	<u>112,648</u>
CREDITORS			
Amounts falling due within one year	12	-	(6,500)
NET CURRENT ASSETS		<u>313,269</u>	<u>106,148</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		431,568	224,447
CREDITORS			
Amounts falling due after more than one year	13	(50,000)	-
NET ASSETS		<u>381,568</u>	<u>224,447</u>
FUNDS	15		
Unrestricted funds		381,568	224,447
TOTAL FUNDS		<u>381,568</u>	<u>224,447</u>

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

.....
R Kazim - Trustee

Islamic Human Rights Commission Trust

Cash Flow Statement
for the Year Ended 30 June 2021

	Notes	30.6.21 £	30.6.20 £
Cash flows from operating activities			
Cash generated from operations	1	92,596	28,615
Net cash provided by operating activities		92,596	28,615
Cash flows from financing activities			
New loans in year		50,000	-
Net cash provided by financing activities		50,000	-
Change in cash and cash equivalents in the reporting period		142,596	28,615
Cash and cash equivalents at the beginning of the reporting period		36,648	8,033
Cash and cash equivalents at the end of the reporting period		179,244	36,648

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 30 June 2021

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

	30.6.21 £	30.6.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	157,121	32,112
Adjustments for:		
Increase in stocks	(2,081)	(1,500)
Increase in debtors	(55,944)	(3,487)
(Decrease)/increase in creditors	(6,500)	1,490
Net cash provided by operations	<u>92,596</u>	<u>28,615</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.20 £	Cash flow £	At 30.6.21 £
Net cash			
Cash at bank	<u>36,648</u>	<u>(36,648)</u>	<u>179,244</u>
	<u>36,648</u>	<u>(36,648)</u>	<u>179,244</u>
Debt			
Debts falling due after 1 year	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
Total	<u>36,648</u>	<u>(86,648)</u>	<u>129,244</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	30.6.21	30.6.20
	£	£
Donations	399,515	315,965
HMRC Gift Aid (Refund)	61,495	61,500
	<hr/>	<hr/>
	461,010	377,465
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

3. OTHER TRADING ACTIVITIES

	30.6.21	30.6.20
	£	£
Shop income	37,223	33,320

4. RAISING FUNDS

Other trading activities

	30.6.21	30.6.20
	£	£
Opening stock	14,500	13,000
Purchases	42,825	32,818
Closing stock	(16,581)	(14,500)
	40,744	31,318

5. SUPPORT COSTS

	Management	Finance	Other	Totals
	£	£	£	£
Other resources expended	86,709	2,361	221,491	310,561

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

7. STAFF COSTS

The average number of employees during the year was nil (2020 - Nil).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	377,465
Other trading activities	33,320
Other income	10,000
Total	420,785
EXPENDITURE ON	
Raising funds	31,318
Other	357,355
Total	388,673
NET INCOME	32,112

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

192,335

TOTAL FUNDS CARRIED FORWARD

224,447

9. TANGIBLE FIXED ASSETS

Freehold
property
£

COST

At 1 July 2020 and 30 June 2021

118,299

NET BOOK VALUE

At 30 June 2021

118,299

At 30 June 2020

118,299

The Trust does not own a freehold property. The cost of £118,299 relates to the improvements to the property.

10. STOCKS

30.6.21
£

30.6.20
£

Finished goods

16,581

14,500

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.6.21
£

30.6.20
£

Other debtors

117,444

61,500

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21 £	30.6.20 £
Trade creditors	-	6,500
	<u> </u>	<u> </u>

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

	30.6.21 £	30.6.20 £
Bank loans (see note 14)	50,000	-
	<u> </u>	<u> </u>

14. LOANS

An analysis of the maturity of loans is given below:

	30.6.21 £	30.6.20 £
Amounts falling due between two and five years:		
Bank loans - 2-5 years	50,000	-
	<u> </u>	<u> </u>

15. MOVEMENT IN FUNDS

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	224,447	157,121	381,568
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>224,447</u>	<u>157,121</u>	<u>381,568</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	508,426	(351,305)	157,121
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>508,426</u>	<u>(351,305)</u>	<u>157,121</u>

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	192,335	32,112	224,447
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>192,335</u>	<u>32,112</u>	<u>224,447</u>

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	420,785	(388,673)	32,112
TOTAL FUNDS	<u>420,785</u>	<u>(388,673)</u>	<u>32,112</u>

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

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	192,335	189,233	381,568
TOTAL FUNDS	<u>192,335</u>	<u>189,233</u>	<u>381,568</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	929,211	(739,978)	189,233
TOTAL FUNDS	<u>929,211</u>	<u>(739,978)</u>	<u>189,233</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2021.

17. GRANTS TO IHRC LTD

During the year ended 30th June 2021 IHRC (Charity) made monetary grants totalling £219,600 (£277,600 June 2020) to IHRC Ltd for various charitable projects undertaken on behalf of the Charity.

Islamic Human Rights Commission Trust

Detailed Statement of Financial Activities
for the Year Ended 30 June 2021

	30.6.21 £	30.6.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	399,515	315,965
HMRC Gift Aid (Refund)	61,495	61,500
	<hr/> 461,010	<hr/> 377,465
Other trading activities		
Shop income	37,223	33,320
Other income		
Small business rate grant	-	10,000
National Restrictions Grant	10,193	-
	<hr/> 10,193	<hr/> 10,000
Total incoming resources	<hr/> 508,426	<hr/> 420,785
EXPENDITURE		
Other trading activities		
Opening stock	14,500	13,000
Purchases	42,825	32,818
Closing stock	(16,581)	(14,500)
	<hr/> 40,744	<hr/> 31,318
Support costs		
Management		
Rates and water	-	938
Light and heat	2,709	3,610
Rent	24,000	24,000
General grants	-	46,132
Donation	60,000	-
	<hr/> 86,709	<hr/> 74,680
Finance		
Bank charges	2,361	1,451
Terminal charges	-	134
	<hr/> 2,361	<hr/> 1,585
Other		
Accountancy	1,680	1,490
Sundries	211	-
Grants to IHRC Ltd	219,600	277,600
	<hr/> 221,491	<hr/> 279,090

This page does not form part of the statutory financial statements

Islamic Human Rights Commission Trust

Detailed Statement of Financial Activities
for the Year Ended 30 June 2021

	30.6.21 £	30.6.20 £
Other		
Other 3		
Legal fees	-	2,000
Total resources expended	351,305	388,673
Net income	157,121	32,112