

Trustees' Report and
Unaudited Financial Statements for the Year Ended 30 June 2022
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 2022

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Trustees' Report
for the Year Ended 30 June 2022

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives is 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.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to meet public benefit. The board has considered the criteria laid down within the guidance and believe that in all respects the charity fulfills those criteria in its day-to-day operations.

OBJECTIVES AND ACTIVITIES

Grantmaking

IHRC Trust made the following grants in line with its objectives:

To IHRC Ltd for Legal - immigration and employment discrimination advice and support IHRC Trust funded the project to provide subsidised and pro-bono support to destitute individuals who were not eligible for legal aid and who could not afford the necessary legal fees

To IHRC Ltd for Genocide Memorial Day - educating people about the causes of genocide and how to stop them, as well as remembering the victims. This is done via conferences and creating educational material

To IHRC Ltd for Hate crimes research - research on understanding trends in Islamophobia and racism in different parts of the world, causes and solutions

To IHRC Ltd for Advocacy - supporting individuals who have been discriminated against based on their race or religion. The advocacy team has supported numerous individuals in the UK fight for their rights

To IHRC Ltd for Prison packs - educational material to Muslim prisoners in the UK

To IHRC Ltd for Humanitarian support for people in Nigeria, Yemen, Gaza, and Bangladesh as well as support for Rohingya refugees. This has included food and medical assistance as well as the distribution of sacrificial animals during Eid-ul-Adha.

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

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). IHRC Trust funded the project to provide subsidised and pro bono support to destitute individuals who are not eligible for legal aid and who could not afford the necessary legal fees (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

Reserve Policy

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.

Reserves policy

IHRC Trust expends all money received in the year it is received. IHRC Trust does not keep any reserves as our purpose is to support the projects our donors contribute to. Any excess funds are earmarked for a project (at the point of donation, by donor choosing to contribute towards a specific project). Delay in disbursement is due to administrative reasons, hence why it appears as a surplus.

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

Islamic Human Rights Commission Trust

Trustees' Report
for the Year Ended 30 June 2022

Approved by order of the board of trustees on 29 April 2023 and signed on its behalf by:

R Kazim - Trustee

Independent Examiner's Report to the Trustees of
Islamic Human Rights Commission Trust

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 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Murtaza Visram

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

29 April 2023

Islamic Human Rights Commission Trust

Statement of Financial Activities
for the Year Ended 30 June 2022

	Notes	30.6.22 Unrestricted fund £	30.6.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		365,914	461,010
Other trading activities	2	35,906	37,223
Other income		-	10,193
Total		<u>401,820</u>	<u>508,426</u>
 EXPENDITURE ON			
Raising funds			
Other trading activities		29,217	40,744
		<u>29,217</u>	<u>40,744</u>
 Charitable activities	3		
Cost of charitable activities		452,309	279,600
Premises cost		28,368	26,709
Governance costs		2,040	1,891
Other		4,393	2,361
Total		<u>516,327</u>	<u>351,305</u>
 NET INCOME/(EXPENDITURE)		(114,507)	157,121
 RECONCILIATION OF FUNDS			
Total funds brought forward		381,568	224,447
 TOTAL FUNDS CARRIED FORWARD		<u><u>267,061</u></u>	<u><u>381,568</u></u>

The notes form part of these financial statements

Islamic Human Rights Commission Trust

Balance Sheet
30 June 2022

	Notes	30.6.22 Unrestricted fund £	30.6.21 Total funds £
FIXED ASSETS			
Tangible assets	8	118,299	118,299
CURRENT ASSETS			
Stocks	9	17,400	16,581
Debtors	10	73,685	117,444
Cash at bank		107,832	179,244
		<hr/> 198,917	<hr/> 313,269
NET CURRENT ASSETS		<hr/> 198,917	<hr/> 313,269
TOTAL ASSETS LESS CURRENT LIABILITIES		317,216	431,568
CREDITORS			
Amounts falling due after more than one year	11	(50,155)	(50,000)
NET ASSETS		<hr/> 267,061	<hr/> 381,568
FUNDS	13		
Unrestricted funds		<hr/> 267,061	<hr/> 381,568
TOTAL FUNDS		<hr/> 267,061	<hr/> 381,568

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2023 and were signed on its behalf by:

R Kazim - Trustee

The notes form part of these financial statements

Islamic Human Rights Commission Trust

Cash Flow Statement
for the Year Ended 30 June 2022

	Notes	30.6.22 £	30.6.21 £
Cash flows from operating activities			
Cash generated from operations	1	(70,861)	92,596
Interest paid		(706)	-
		<hr/>	<hr/>
Net cash (used in)/provided by operating activities		(71,567)	92,596
		<hr/>	<hr/>
Cash flows from financing activities			
New loans in year		-	50,000
Loan repayments in year		(551)	-
Loan interest		706	-
		<hr/>	<hr/>
Net cash provided by financing activities		155	50,000
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(71,412)	142,596
Cash and cash equivalents at the beginning of the reporting period		179,244	36,648
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		107,832	179,244
		<hr/>	<hr/>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 30 June 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.6.22 £	30.6.21 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(114,507)	157,121
Adjustments for:		
Interest paid	706	-
Increase in stocks	(819)	(2,081)
Decrease/(increase) in debtors	43,759	(55,944)
Decrease in creditors	-	(6,500)
Net cash (used in)/provided by operations	<u>(70,861)</u>	<u>92,596</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.21 £	Cash flow £	At 30.6.22 £
Net cash			
Cash at bank	179,244	(179,244)	107,832
	<u>179,244</u>	<u>(179,244)</u>	<u>107,832</u>
Debt			
Debts falling due after 1 year	(50,000)	(155)	(50,155)
	<u>(50,000)</u>	<u>(155)</u>	<u>(50,155)</u>
Total	<u>129,244</u>	<u>(179,399)</u>	<u>57,677</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

2. OTHER TRADING ACTIVITIES

	30.6.22	30.6.21
	£	£
Shop income	35,906	37,223

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4) £	Support costs £	Totals £
Cost of charitable activities	452,309	-	452,309
Premises cost	-	28,368	28,368
Governance costs	-	2,040	2,040
	<u>452,309</u>	<u>30,408</u>	<u>482,717</u>

4. GRANTS PAYABLE

	30.6.22	30.6.21
	£	£
Cost of charitable activities	452,309	279,600

During the year ended 30th June 2022 IHRC (Charity) made monetary grants totalling £324,228 (£219,600 June 2021) to IHRC Ltd for various charitable projects undertaken on behalf of the Charity.

Analysis of Grants	Grants to IHRC Ltd	Grants to Institutions	Total
Hate Crime Project	£86000		£86000
Casework Project	£60000		£60000
Legal project	£60000	£3379.	£63379
Genocide Memorial	£30000		£30000
Ramadan Prisoner	£5000		£5000
Casework Project	£10000		£10000
Legal Project	£10000	£8833.	£18833
Sundry	£1250	£2115.	£3365
Bookshop fees	£21600		£21600
Nigeria Appeal	£28250		£28250
Qurbani 2021 Appeal	£12128	£3759	£15887
Yemen Appeal		£63268	£63268
Gaza Appeal		£46727	£46727
Total	£324228	£128081	£452309

Notes to Accounts

Grants to Yemen and Gaza include the following activities:

Provide food baskets and clean water
provide medical supplies
Financial support to the poor, aged and the needy
provide iftar and hot meals during the holy month of Ramadhan
Help with medical and educational centres

Payments to Yemen were made through Fadak e.V. and KTAGDEFF

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

4. GRANTS PAYABLE - continued

Payments to Gaza were made through IF charity
Payments to IHRC Ltd are all UK based to projects in UK

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

6. STAFF COSTS

The average number of employees during the year was nil (2021 - Nil).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	461,010
Other trading activities	37,223
Other income	10,193
Total	<u>508,426</u>
EXPENDITURE ON	
Raising funds	
Other trading activities	40,744
	<u>40,744</u>
Charitable activities	
Cost of charitable activities	279,600
Premises cost	26,709
Governance costs	1,891
Other	2,361
Total	<u>351,305</u>
NET INCOME	157,121
RECONCILIATION OF FUNDS	
Total funds brought forward	224,447

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

381,568

8. TANGIBLE FIXED ASSETS

Freehold
property
£

COST

At 1 July 2021 and 30 June 2022

118,299

NET BOOK VALUE

At 30 June 2022

118,299

At 30 June 2021

118,299

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

9. STOCKS

30.6.22

30.6.21

£

£

Finished goods

17,400

16,581

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.6.22

30.6.21

£

£

Other debtors

73,685

117,444

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

30.6.22

30.6.21

£

£

Bank loans (see note 12)

50,155

50,000

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

12. LOANS

An analysis of the maturity of loans is given below:

	30.6.22 £	30.6.21 £
Amounts falling due between two and five years:		
Bank loans - 2-5 years	50,155	50,000

13. MOVEMENT IN FUNDS

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	381,568	(114,507)	267,061
TOTAL FUNDS	381,568	(114,507)	267,061

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	401,820	(516,327)	(114,507)
TOTAL FUNDS	401,820	(516,327)	(114,507)

Comparatives for 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
TOTAL FUNDS	224,447	157,121	381,568

13. 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	508,426	(351,305)	157,121
TOTAL FUNDS	<u>508,426</u>	<u>(351,305)</u>	<u>157,121</u>

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

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	224,447	42,614	267,061
TOTAL FUNDS	<u>224,447</u>	<u>42,614</u>	<u>267,061</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	910,246	(867,632)	42,614
TOTAL FUNDS	<u>910,246</u>	<u>(867,632)</u>	<u>42,614</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

Islamic Human Rights Commission Trust

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

	30.6.22 £	30.6.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	304,234	399,515
HMRC Gift Aid (Refund)	61,680	61,495
	<hr/>	<hr/>
	365,914	461,010
Other trading activities		
Shop income	35,906	37,223
Other income		
National Restrictions Grant	-	10,193
	<hr/>	<hr/>
Total incoming resources	401,820	508,426
EXPENDITURE		
Other trading activities		
Opening stock	16,581	14,500
Purchases	30,036	42,825
Closing stock	(17,400)	(16,581)
	<hr/>	<hr/>
	29,217	40,744
Charitable activities		
Grants to IHRC Ltd	323,228	219,600
Various other grants	129,081	60,000
	<hr/>	<hr/>
	452,309	279,600
Support costs		
Management		
Light and heat	3,819	2,709
Rent and rates	24,549	24,000
	<hr/>	<hr/>
	28,368	26,709
Finance		
Sundries	97	-
Bank charges	3,590	2,361
Interest payable	706	-
	<hr/>	<hr/>
	4,393	2,361
Governance costs		
Accountancy	1,800	1,680
Carried forward	1,800	1,680

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 2022

	30.6.22 £	30.6.21 £
Governance costs		
Brought forward	1,800	1,680
Book keeping fees	240	211
	<hr/> 2,040	<hr/> 1,891
Total resources expended	<hr/> 516,327	<hr/> 351,305
Net (expenditure)/income	<hr/> <hr/> (114,507)	<hr/> <hr/> 157,121

This page does not form part of the statutory financial statements