

Trustees' Report and  
Unaudited Financial Statements for the Year Ended 30 June 2023  
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 2023

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The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Charity'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.

To IHRC Ltd for Convivencia Project - to promote human rights, equality and diversity through interfaith collaboration.

To IHRC Ltd for UJN Project - bringing together organisations from different countries to promote human rights, equality and diversity through international projects.

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.

Convivencia Project - to promote human rights, equality and diversity.

UJN Project - to promote human rights, equality and diversity through international projects.

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.

### **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.

Islamic Human Rights Commission Trust

Trustees' Report  
for the Year Ended 30 June 2023

**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  
Z A Zahid Ali Jaffri

**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 30 April 2024 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 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

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 2023

	Notes	30.6.23 Unrestricted fund £	30.6.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		420,504	365,914
Other trading activities	2	39,516	35,906
<b>Total</b>		<u>460,020</u>	<u>401,820</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Other trading activities		39,807	29,217
		<u>39,807</u>	<u>29,217</u>
<b>Charitable activities</b>	3		
Cost of charitable activities		451,970	452,309
Premises cost		-	28,368
Governance costs		-	2,040
Other		15	4,369
<b>Total</b>		<u>491,792</u>	<u>516,303</u>
<b>NET INCOME/(EXPENDITURE)</b>		(31,772)	(114,483)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		267,085	381,568
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>235,313</u></u>	<u><u>267,085</u></u>

The notes form part of these financial statements



Islamic Human Rights Commission Trust

Balance Sheet

30 June 2023

	Notes	30.6.23 Unrestricted fund £	30.6.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	118,299	118,299
<b>CURRENT ASSETS</b>			
Stocks	9	26,970	17,400
Debtors	10	-	73,685
Prepayments and accrued income		24	-
Cash at bank		146,942	107,856
		<u>173,936</u>	<u>198,941</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(12,176)	-
<b>NET CURRENT ASSETS</b>		<u>161,760</u>	<u>198,941</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		280,059	317,240
<b>CREDITORS</b>			
Amounts falling due after more than one year	12	(44,746)	(50,155)
<b>NET ASSETS</b>		<u>235,313</u>	<u>267,085</u>
<b>FUNDS</b>	14		
Unrestricted funds		<u>235,313</u>	<u>267,085</u>
<b>TOTAL FUNDS</b>		<u>235,313</u>	<u>267,085</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2024 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 2023

	Notes	30.6.23 £	30.6.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	45,728	(70,837)
Interest paid		(1,209)	(706)
Net cash provided by/(used in) operating activities		<u>44,519</u>	<u>(71,543)</u>
<b>Cash flows from financing activities</b>			
Loan repayments in year		(6,642)	(551)
Loan interest		<u>1,209</u>	<u>706</u>
Net cash (used in)/provided by financing activities		<u>(5,433)</u>	<u>155</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>39,086</u>	<u>(71,388)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>107,856</u>	<u>179,244</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>146,942</u></u>	<u><u>107,856</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 30 June 2023

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	30.6.23 £	30.6.22 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(31,772)	(114,483)
<b>Adjustments for:</b>		
Interest paid	1,209	706
Increase in stocks	(9,570)	(819)
Decrease in debtors	73,685	43,759
Increase in creditors	12,176	-
<b>Net cash provided by/(used in) operations</b>	<u>45,728</u>	<u>(70,837)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.7.22 £	Cash flow £	At 30.6.23 £
<b>Net cash</b>			
Cash at bank	<u>107,856</u>	<u>(24)</u>	<u>146,942</u>
	<u>107,856</u>	<u>(24)</u>	<u>146,942</u>
<b>Debt</b>			
Debts falling due after 1 year	<u>(50,155)</u>	<u>5,409</u>	<u>(44,746)</u>
	<u>(50,155)</u>	<u>5,409</u>	<u>(44,746)</u>
<b>Total</b>	<u>57,701</u>	<u>5,385</u>	<u>102,196</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 2023

**2. OTHER TRADING ACTIVITIES**

	30.6.23	30.6.22
	£	£
Shop income	39,516	35,906
	<u>          </u>	<u>          </u>

**3. CHARITABLE ACTIVITIES COSTS**

	Grant funding of activities (see note 4)	Support costs	Totals
	£	£	£
Cost of charitable activities	416,246	35,724	451,970
	<u>          </u>	<u>          </u>	<u>          </u>

**4. GRANTS PAYABLE**

	30.6.23	30.6.22
	£	£
Cost of charitable activities	416,246	452,309
	<u>          </u>	<u>          </u>

During the year ended 30th June 2023 IHRC (Charity) made monetary grants totalling £416,646 (£452,309 June 2022) to IHRC Ltd for various charitable projects undertaken on behalf of the Charity.

Analysis of Grants	Grants to IHRC Ltd
Yemen Appeal	£30,000
Gaza Appeal	£6,035
Nigeria Appeal	£31,682
Miscellaneous	£22,850
Qurbani Appeal	£30,679
Hate Crime Project	£70,000
Convivencia Project	£25,000
Prisoner Packs	£5,000
Casework Projects	£70,000
Legal Project	£70,000
UJN Project	£25,000
Genocide Memorial Day	£30,000
Total	£416,246

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

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**6. STAFF COSTS**

The average number of employees during the year was nil (2022 - Nil).

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	365,914
Other trading activities	35,906
<b>Total</b>	<b>401,820</b>
<b>EXPENDITURE ON</b>	
<b>Raising funds</b>	
Other trading activities	29,217
	<b>29,217</b>
<b>Charitable activities</b>	
Cost of charitable activities	452,309
Premises cost	28,368
Governance costs	2,040
Other	4,369
<b>Total</b>	<b>516,303</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(114,483)</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	381,568
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>267,085</b>

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

**8. TANGIBLE FIXED ASSETS**

		Freehold property £
<b>COST</b>		
At 1 July 2022 and 30 June 2023		118,299
<b>NET BOOK VALUE</b>		
At 30 June 2023		118,299
At 30 June 2022		118,299

**9. STOCKS**

	30.6.23	30.6.22
	£	£
Finished goods	26,970	17,400

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

	30.6.23	30.6.22
	£	£
Other debtors	-	73,685

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

	30.6.23	30.6.22
	£	£
Other creditors	12,176	-

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

	30.6.23	30.6.22
	£	£
Bank loans (see note 13)	44,746	50,155

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

**13. LOANS**

An analysis of the maturity of loans is given below:

	30.6.23 £	30.6.22 £
Amounts falling due between two and five years:		
Bank loans - 2-5 years	44,746	50,155

**14. MOVEMENT IN FUNDS**

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	267,085	(31,772)	235,313
<b>TOTAL FUNDS</b>	267,085	(31,772)	235,313

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	460,020	(491,792)	(31,772)
<b>TOTAL FUNDS</b>	460,020	(491,792)	(31,772)

**Comparatives for movement in funds**

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General fund	381,568	(114,483)	267,085
<b>TOTAL FUNDS</b>	381,568	(114,483)	267,085



**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	401,820	(516,303)	(114,483)
<b>TOTAL FUNDS</b>	<u>401,820</u>	<u>(516,303)</u>	<u>(114,483)</u>

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

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	381,568	(146,255)	235,313
<b>TOTAL FUNDS</b>	<u>381,568</u>	<u>(146,255)</u>	<u>235,313</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	861,840	(1,008,095)	(146,255)
<b>TOTAL FUNDS</b>	<u>861,840</u>	<u>(1,008,095)</u>	<u>(146,255)</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2023.

Islamic Human Rights Commission Trust

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2023

	30.6.23 £	30.6.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	345,687	304,234
HMRC Gift Aid (Refund)	74,817	61,680
	<hr/> 420,504	<hr/> 365,914
<b>Other trading activities</b>		
Shop income	39,516	35,906
	<hr/>	<hr/>
<b>Total incoming resources</b>	460,020	401,820
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	17,400	16,581
Purchases	49,377	30,036
Closing stock	(26,970)	(17,400)
	<hr/> 39,807	<hr/> 29,217
<b>Charitable activities</b>		
Grants to IHRC Ltd	416,246	323,228
Various other grants	-	129,081
	<hr/> 416,246	<hr/> 452,309
<b>Support costs</b>		
<b>Management</b>		
Light and heat	6,327	3,819
Rent and rates	24,632	24,549
	<hr/> 30,959	<hr/> 28,368
<b>Finance</b>		
Sundries	15	73
Bank charges	1,600	3,590
Interest payable	1,209	706
	<hr/> 2,824	<hr/> 4,369

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 2023

	30.6.23 £	30.6.22 £
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy	1,680	1,800
Book keeping fees	276	240
	<hr/> 1,956	<hr/> 2,040
Total resources expended	<hr/> 491,792	<hr/> 516,303
<b>Net expenditure</b>	<hr/> <hr/> (31,772)	<hr/> <hr/> (114,483)

This page does not form part of the statutory financial statements