

Registered Charity Number  
1132613

**London Fatwa Council**  
**Report and Accounts**  
**Year ended 30 June 2024**

**London Fatwa Council**  
**Financial statements**  
**Year ended 30 June 2024**

	<b>Pages</b>
Trustees' annual report	<b>1-2</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial Activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6-13</b>

# London Fatwa Council

## Charity information:

Registered charity no: 1132613

Address: 9 Sheaveshill Parade, Colindale, London, NW9 6RS

## Trustees:

Chairman: Mohammad Yazdani Raza Khan

Vice Chair: Mohammed Ismail Khan

Secretary: Aftab Bashir

Treasurer: Mohammad Asim Khan

## Trustees' Report

### For the year ended 30 June 2024

The trustees submit their report and the financial statements for the year ended 30 June 2024.

## Principal Activity

The principal activity of the charity is the advancement of Islamic religion and law. This is a registered charity with the Charity Commission (No. 1132613).

## Results

The results for the year are set out in detail in the Statement of Financial Activities.

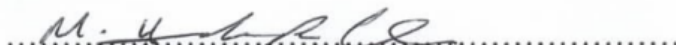
## Fixed Assets

Fixed assets are set out in the financial statements.

## Trustees' Responsibilities:

The trustees have the authority to make appropriate decisions for London Fatwa Council to carry out its purpose and serve the community. With reasonable accuracy, they are to ensure that the financial statements comply with the Charities Act 1993 and any applicable regulations. They are expected to act in the best interests of London Fatwa Council, which includes safeguarding the assets of the charity by taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF LONDON FATWA COUNCIL



Mohammad Yazdani Raza Khan  
Chairman

## **Activities and Objectives:**

*Islamic Legal Advice* – our work to support vulnerable women to gain justice is continuing to grow mostly through word of mouth and client referrals. This in itself speaks volumes for our much-needed service and our growing reputation as a trusted Islamic legal body. Aside from cases of divorce, we are receiving evermore fatawa (Q&A) related to other matters of Islamic life and discourse. Our relationships with legal firms are ever building, as they continue to recognise the valuable and vital input our Council offers their clients and cases respectively.

*Counselling, Mediation and Arbitration* – London Fatwa Council has built a strong reputation to offer impartial and relevant Islamic counselling and support to the community. We have a blended approach to counselling whereby we offer both online and in person counselling to suit and make our services more accessible to user, both near and further afield.

*Wills and Inheritance* – Our work in the preparation of Islamic Wills and the interpretation of Islamic wills, continues to grow. we have finetuned our systems in this field, but will continue to build on these foundations, in the year to come.

*Education & Development* – Teaching continues both online and in person. We have several courses/intensives and longer courses for adults and children alike. We have commenced a Dars-e-Nizami course for mature seekers of knowledge. This course consists of various Islamic sciences and will span over a number of years of study.

*Think tank and multifaith* – Shaykh Mohammad continues to participate in Barnet, London and nationwide multifaith initiatives and works tirelessly to foster cohesion and a greater awareness of the centrality of faith in our society.

## **Achievements and Performance:**

We continue to build our casework and small fundraising efforts are keeping us afloat. In particular, we are continuing to increase on our monthly regular giving and hope to hold at least one larger fundraising event.

For a relatively small organisation, we are extremely proud of our achievements in what has been a very difficult year financially. We continue to serve our community and some of the most vulnerable, to the best of our ability and hope to continue to do so for many years to come.

We thank our supporters and regular givers for their generosity and pray they are rewarded abundantly.

## **Financial Review (including details of reserve policy):**

During the year, London Fatwa Council received total income including donations of £105,611 (2023: £94,887). After incurring expenditure of £120,125 (2023: £97,230). The net movement in funds is £14,514 deficit (2022: £12,771 deficit). This is carried forward to reserves totalling £152,815 (2023: £167,330).

The resources expended are shown in the Statement of Financial Activities and the financial position is provided in the Statement of financial position. The financial statements comply with the Charities Act 2011. The Trust has sufficient financial resources to meet its obligations as they fall due.

The need for reserves: As per Charity Commission guidelines the Foundation is required to ensure the sustainability of the organisation and maintain operating reserves to offset the impact of unforeseen events and operating cash flows.

At the year-end, London Fatwa Council reserves stood at £152,815 (2023: £167,330). The reserves are sufficient to cover support costs for the next year. No restricted reserves are held at year end (202: nil).



## **London Fatwa Council**

### **Independent examiner's report to the trustees of London Fatwa Council**

**Year ended 30 June 2024**

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

#### **Responsibilities and basis of report**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'), I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Mohammad Farooq Awan, MA, FFA, FIPA  
Certified Financial Accountant  
Unit 4  
10-14 High Street  
Slough  
Berkshire  
SL1 1EE

The date upon which this report was completed is :-  
29 April 2025



**London Fatwa Council**  
**Statement of Financial Activities**  
**Year ended 30 June 2024**

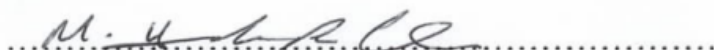
		Unrestricted	Restricted	Total	Last Year
		Funds	Funds	Funds	Total Funds
	Notes	2024	2024	2024	2023
		£	£	£	£
Donation and grants	4	55,822	-	55,822	52,953
Income from standing orders		5,922	-	5,922	3,709
Rental income		25,200	-	25,200	21,480
Marriage services		18,667	-	18,667	16,745
<b>Total income</b>		<b>105,611</b>	<b>-</b>	<b>105,611</b>	<b>94,887</b>
<b>Expenditure</b>					
Expenditure on charitable activities and governance costs	5				
Salaries and pension		24,662		24,662	25,076
Interest paid		52,238		52,238	41,105
Premises costs		12,925		12,925	11,075
Administrative costs		15,313		15,313	3,218
Donations		14,987		14,987	27,009
Bank charges				-	175
<b>Total expenditure</b>		<b>120,125</b>	<b>-</b>	<b>120,125</b>	<b>107,658</b>
<b>Net income and net movement in funds</b>		<b>(14,514)</b>	<b>-</b>	<b>(14,514)</b>	<b>(12,771)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		167,329		167,329	180,101
<b>Total Funds carried forward</b>		<b>152,815</b>	<b>-</b>	<b>143,680</b>	<b>167,330</b>

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

**London Fatwa Council**  
**Statement of Financial Position**  
**30 June 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	788,801	799,000
Debtors		-	-
Cash at bank and in hand	9	21,536	13,755
<b>Total current assets</b>		<u>810,337</u>	<u>812,755</u>
<b>Creditors</b>			
Amounts due within one year	10	(55,859)	(56,583)
<b>Net current assets</b>		<u>754,478</u>	<u>756,172</u>
Amounts due more than one year	11	(601,661)	(588,843)
<b>Total assets less current liabilities</b>		<u>152,817</u>	<u>167,329</u>
<b>Net assets</b>		<u>152,817</u>	<u>167,329</u>
<b>Funds of the charity</b>			
Restricted funds		-	-
Unrestricted funds	13	152,817	223,912
<b>Total charity funds</b>		<u>152,817</u>	<u>223,912</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 April 2025, and are signed on behalf of the board by:

.....  


Mohammad Yazdani Raza Khan  
Chairman

## **London Fatwa Council**

### **Notes to the Accounts**

**Year ended 30 June 2024**

#### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 9 Sheaveshill Parade, Sheaveshill Avenue, London, NW9 6RS.

#### **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 Charities Act 2011.

#### **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.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemption available under paragraph 1.12 of FRS 102;

(a) No cash flow statement has been presented for the charity.



### 3. Accounting policies (*continued*)

#### 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.

#### 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.

### 3. Accounting policies (*continued*)

#### 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.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

#### Depreciation

Depreciation is calculated on a straight line basis 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:

Freehold land - not depreciated

Buildings - 50 years

Building improvements - 3 years

Fixtures and fittings - 5 years

### 3. Accounting policies (*continued*)

#### 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.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# London Fatwa Council

## Notes to the Accounts

Year ended 30 June 2024

### 4 Total income

	Unrestricted Funds	Restricted Funds	Total Funds
	2024 £	2024 £	2024 £
<b>Donations</b>			
Donation and grants	55,822	-	55,822
Income from standing orders	5,922	-	5,922
Rental income	25,200	-	25,200
Marriage services	18,667	-	18,667
<b>Grants</b>			
Grants receivable	-	-	-
	105,611	-	105,611

	Unrestricted Funds	Restricted Funds	Total Funds
	2023 £	2023 £	2023 £
<b>Donations</b>			
Donation and grants	52,953	-	52,953
Income from standing orders	3,709	-	3,709
Rental income	21,480	-	21,480
Marriage services	16,745	-	16,745
<b>Grants</b>			
Grants receivable	-	-	-
	94,887	-	94,887

### 5 Independent examination fees

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



## London Fatwa Council

### Notes to the Accounts

#### Year ended 30 June 2024

##### 6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	24,662	25,076
	<u>24,662</u>	<u>25,076</u>

	2024	2023
The average head count of employees during the year was 1 average number of full-time equivalent employees during the year is analysed as follows:	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year.

##### 7 Trustee remuneration and expenses

All trustees are volunteers. No remuneration or other benefits from employment with the charity for a related entity were received by the trustees.

##### 8 Tangible fixed assets

	Freehold land and buildings	Building improvements	Fixtures and fittings	Total
<b>Cost</b>				
At 1 July 2023	850,000	1,000	2,000	853,000
Additions	-	-	-	-
Disposals	-	-	-	-
At 30 June 2024	<u>850,000</u>	<u>1,000</u>	<u>2,000</u>	<u>853,000</u>
<b>Depreciation</b>				
At 1 July 2023	51,000	1,000	2,000	54,000
Charge for the year	10,200	-	-	10,200
On disposals	-	-	-	-
At 30 June 2024	<u>61,200</u>	<u>1,000</u>	<u>2,000</u>	<u>64,200</u>
<b>Net book value</b>				
At 31 March 2024	<u>788,800</u>	<u>0</u>	<u>0</u>	<u>788,800</u>
At 31 March 2023	<u>799,000</u>	<u>0</u>	<u>0</u>	<u>799,000</u>

## London Fatwa Council

### Notes to the Accounts

#### Year ended 30 June 2024

##### 9 Cash in Bank

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash in bank	<u>21,536</u>	<u>13,755</u>

##### 10 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loan	<u>55,859</u>	<u>56,583</u>
	<u>55,859</u>	<u>56,583</u>

##### 11 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loan	<u>601,661</u>	<u>588,843</u>
	<u>601,661</u>	<u>588,843</u>

##### 12 Pensions and other post-retirement benefits

###### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £NIL (2024: £0).

### 13. Analysis of charitable funds

#### Unrestricted funds

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	167,329	105,611	(120,125)	152,815

#### Restricted funds

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	-	-	-	-

### 14. Analysis of net assets between funds

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
	£	£	£
Tangible fixed assets	788,801	-	788,801
Current assets	21,536	-	21,536
Creditors due within 1 year	(55,859)	-	(55,859)
Creditors due more than 1 year	(601,661)	-	(601,661)
Net assets	<b>152,817</b>	<b>-</b>	<b>152,817</b>

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
	£	£	£
Tangible fixed assets	799,000	-	799,000
Current assets	13,755	-	13,755
Creditors due within 1 year	(56,583)	-	(56,583)
Creditors due more than 1 year	(588,843)	-	(588,843)
Net assets	<b>167,329</b>	<b>-</b>	<b>223,912</b>