

# INVITATION TO ISLAM

England & Wales · Charity number 1137663

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07173228](#)

**Registered** 2010-08-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 39 Erskine Road  
London  
E17 6RZ

**Phone** 07546 107983

**Email** [INFO@INVITATIONTOISLAM.ORG](mailto:INFO@INVITATIONTOISLAM.ORG)

**Website** [HTTP://WWW.INVITATIONTOISLAM.ORG](http://WWW.INVITATIONTOISLAM.ORG)

## Activities

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**Objects:** THE CHARITABLE PURPOSES OF THE COMPANY ARE:(A) TO ADVANCE THE ISLAMIC FAITH ACCORDING TO THE QURAN AND SUNNAH IN SUCH PARTS OF THE WORLD AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE; AND(B) TO ADVANCE EDUCATION, TO RELIEVE POVERTY AND TO PROMOTE SUCH OTHER CHARITABLE PURPOSE OR PURPOSES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

**Activities:** To advance the Islamic faith according to the Quran and Sannah in such parts of the world as the Trustees shall from time to time determine and to advance education, to relieve poverty and to promote such other charitable purpose or purposes as the Trustees may from time to time determine

## Classification

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- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** THE WORLD
- Benin
- Ghana
- Guinea
- Liberia
- Togo
- Birmingham City
- Essex
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£320,154	£211,679	-	-
2024-02-29	£281,428	£264,197	-	-
2023-02-28	£368,309	£381,929	-	-
2022-02-28	£544,251	£431,300	£168,128	0
2021-02-28	£343,532	£325,914	-	-

## Trustees

Name	Role	Appointed
MOHAMMED SHAHEEN RAJPUT	Chair	
ASIF MAHMOOD BUTT		
JABAR CHOUDHRY		
NAZEEM ULLAH		
SAQIB RAZZAQ		2012-02-14

**INVITATION TO ISLAM**

England & Wales - Charity number 1137663

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# Accounts

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**Company registration number 07173228 (England and Wales)**

**Charity registration number 1137663 (England and Wales)**

**INVITATION TO ISLAM**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2025**

# INVITATION TO ISLAM

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	<b>Nazeem Ullah Mr Asif Butt Mr Jabar Choudhry Mr Nazeem Ullah Mr Saqib Razzaq Mr Shaheen Rajput Mr Saleem Rajput</b>
<b>Charity number</b>	<b>1137663</b>
<b>Company number</b>	<b>07173228</b>
<b>Registered office</b>	<b>37 Erskine Road E17 6RZ</b>

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# INVITATION TO ISLAM

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# INVITATION TO ISLAM

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 28 FEBRUARY 2025

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The trustees present their annual report and financial statements for the year ended 28 February 2025.

On behalf of the trustees of Invitation to Islam, I am pleased to present this report, which outlines the charity's activities, achievements, financial performance, and the impact we have made over the past year. The charity has remained committed to its mission of serving communities in need across West Africa, providing essential resources such as education, clean water, food, and religious facilities.

In this report, we will highlight our key accomplishments, discuss the challenges we faced, and outline the future direction of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

Invitation to Islam is a UK-based charity dedicated developing Muslim communities to improving the lives of disadvantaged communities in West Africa. Our main areas of focus include:

- **Building Mosques:** Ensuring access to places of worship for local Muslim communities.
- **Feeding the Needy:** Providing food aid to vulnerable populations in the region.
- **Water Wells:** Developing sustainable water supply systems for communities with limited access to clean water.
- **Building Schools:** Creating educational infrastructure to support the future of children in these regions.

Throughout the year, we have made significant progress in each of these areas. Below, we detail the outcomes of our initiatives.

### Public Benefit

As a charity we are asked by the Charity Commission to consider whether our activities provide "a public benefit." The Management Committee (Trustees) has considered this matter, in accordance with the latest guidance. It believes our services do provide a public benefit and therefore justify our charitable status. We have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission and in planning future activities.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# INVITATION TO ISLAM

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

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### Significant activities

#### 1) Educational Awareness

Invitation to Islam (ITI) adapt the traditional method of educating and teaching the principle of Islam according to The Noble Quran and the teaching of Prophet Muhammad, as revealed by the God Al-mighty

“There shall be no compulsion in the religion” Quran 2:256

Invitation to Islam's (ITI) operations team visits villages during the year in Sierra Leone, Liberia and Guinea to deliver educational awareness programmes. The programmes consist of a range of learning sessions that explained the principles of Islam to Muslims and non-Muslims. Learning materials including pens and pencils were also provided.

#### 2) Mosques (Masajid)

ITI have an ongoing program of building community facilities, mosques and learning spaces/classrooms. These places of worship provide important public services such as space for congregational worship, learning areas relevant to the Islamic faith, support and advice and more generally a place for communities to engage with one another. The community hubs also act as places for the distribution of food and provide learning services for young people.

#### 3) Water Wells

The availability of fresh, clean drinking water is a daily challenge for the communities in the areas where ITI operate. Providing fresh water wells enable local communities to obtain clean drinking water that in turn reduces the risk of drinking polluted and unsafe water, access to these wells is not restricted to any one segment of the community.

#### 4) Feeding Programs

ITI have been providing food for the poor and needy by feeding communities in different villages in Liberia, Guinea, Togo, Ghana, Sierra Leone and Benin, which are in West Africa, the food has been given to people of all faiths. Food is a basic necessity and is vital for survival, it also helps with nourishment, improving health and many thousands have benefited in all the different villages Invitation to Islam travel to.

5) In Ramadhan many families and individuals do not have any food or little food to fulfil this obligatory act due to poverty and scarcity of food supply. Food is provided where possible in West Africa by supplying staples such as rice, lentils, flour, meat and bottled water. The countries where food is distributed is; Liberia, Togo, Ghana, Benin, Sierra Leone and Guinea. Gifts are handed to the families to celebrate Eid festivity and for general sustenance.

# INVITATION TO ISLAM

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

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### Achievements and performance

#### Construction of Mosques

In response to growing demand for religious infrastructure, the charity successfully built 8 new mosques across West Africa. These mosques provide much-needed spaces for daily prayers, religious gatherings, and community events and learning. Each mosque was built with consideration for local needs and is designed to serve as a centre for social and educational activities, particularly for women and children.

#### Feeding the Needy

Our food aid programs have had a significant impact in addressing hunger in the region. Throughout the year, we distributed food parcels and conducted community feeding programs, benefiting over 40,000 individuals across several countries in West Africa, including Liberia, Guinea and Ghana. These efforts were supported by a combination of donations and partnerships with local organizations to ensure the food reached the most vulnerable families.

#### Water Wells

Access to clean water remains one of the greatest challenges in many parts of West Africa. This year, we successfully funded and built over 20 water wells in remote villages, providing over 40,000 individuals with access to safe drinking water. These wells have improved the health and quality of life for many communities and have reduced the burden on women and children who previously spent hours fetching water.

#### School Construction and Educational Support

In our ongoing effort to promote education, we have constructed several schools/classrooms in rural communities, giving children the opportunity to receive an education in a safe and conducive environment. The schools have been equipped with basic learning materials, and we have also provided learning opportunities for disadvantaged students. In addition, our training programs have enabled young adults to develop skills that will help them find employment and support their families.

#### Financial review

Total income for the year amounted to £320,154 (2024: £281,428) while total expenditure for the year amounted to £211,679 (2023: £264,197 ).

Overall was surplus £108,475 (2024: surplus £17,231).

Total funds of the charity carried forward was £280,214 (2024: £171,739)

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Challenges

While we are proud of the progress made, we faced several challenges during the year:

- **Logistical difficulties:** Construction projects, especially in remote areas, faced delays due to adverse weather conditions and supply chain disruptions.
- **Security concerns:** In certain regions of West Africa, political instability and security risks posed challenges to the smooth operation of our programs.
- **Inflation:** Rising material costs and inflation in local economies impacted the overall budget for some of our construction projects.

Despite these challenges, we were able to overcome them through careful planning, local partnerships, and the resilience of our volunteers.

# INVITATION TO ISLAM

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

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### Plans for future periods

Looking ahead, we are committed to continuing our work in West Africa and expanding our impact. Our key objectives for the coming year include:

- **Expanding our mosque-building program:** We aim to construct an additional 10 mosques, responding to the growing demand for places of worship and community centres.
- **Increasing the scale of our feeding programs:** In response to the rising need for food aid, we plan to expand our community kitchens and increase the number of food parcels distributed.
- **Expanding access to clean water:** We intend to build 20 more water wells in underserved villages.
- **Supporting education:** We will focus on building more schools, expanding our tutoring programs, and launching new vocational training initiatives where possible.
- **Promoting the Islamic Faith:** We will expand our Islamic education programmes in to new areas whilst also supporting beneficiaries of historical interventions

### Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Jabar Choudhry  
Mr Nazeem Ullah  
Mr Saqib Razzaq  
Mr Saleem Rajput  
Nazeem Ullah

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

We would like to express our deepest gratitude to our donors, partners, volunteers, and the local communities in West Africa who have made our work possible. Without their support, we would not have been able to achieve such positive outcomes.

We also thank our trustees and staff for their dedication, hard work, and commitment to our mission.

Invitation to Islam has made a meaningful difference in the lives of many people in West Africa over the past year. Our work continues to be driven by our belief in the power of charity to transform lives, promote justice, and foster dignity for all. We look forward to building on this success in the coming year and beyond.

# **INVITATION TO ISLAM**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** ***FOR THE YEAR ENDED 28 FEBRUARY 2025***

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The trustees report was approved by the Board of Trustees.

Nazeem Ullah

18 December 2025

# INVITATION TO ISLAM

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INVITATION TO ISLAM

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I report to the trustees on my examination of the financial statements of INVITATION TO ISLAM (the charity) for the year ended 28 February 2025.

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

As the trustees of the charity (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.

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

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

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.

Waqas Iqbal BSc ACA  
W Advisory  
Dated: 18 December 2025

# INVITATION TO ISLAM

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Charitable activities	3	24,087	296,067	320,154	36,673	244,755	281,428
<b>Total income</b>		<u>24,087</u>	<u>296,067</u>	<u>320,154</u>	<u>36,673</u>	<u>244,755</u>	<u>281,428</u>
<b>Expenditure on:</b>							
Charitable activities	4	13,995	197,684	211,679	19,442	244,755	264,197
<b>Total expenditure</b>		<u>13,995</u>	<u>197,684</u>	<u>211,679</u>	<u>19,442</u>	<u>244,755</u>	<u>264,197</u>
<b>Net income and movement in funds</b>		10,092	98,383	108,475	17,231	-	17,231
<b>Reconciliation of funds:</b>							
Fund balances at 29 February 2024		171,739	-	171,739	154,508	-	154,508
<b>Fund balances at 28 February 2025</b>		<u>181,831</u>	<u>98,383</u>	<u>280,214</u>	<u>171,739</u>	<u>-</u>	<u>171,739</u>

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

# INVITATION TO ISLAM

## BALANCE SHEET

AS AT 28 FEBRUARY 2025

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	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	9	-		74	
Cash at bank and in hand		280,214		171,665	
		<u>280,214</u>		<u>171,739</u>	
Net current assets			<u>280,214</u>		<u>171,739</u>
<b>Income funds</b>					
Restricted funds	10		98,383		-
Unrestricted funds			181,831		171,739
			<u>280,214</u>		<u>171,739</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 18 December 2025

Mr Nazeem Ullah  
Trustee

Company registration number 07173228

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

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### 1 Accounting policies

#### Charity information

INVITATION TO ISLAM is a private company limited by guarantee incorporated in England and Wales. The registered office is 37 Erskine Road, E17 6RZ.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

### 1 Accounting policies (Continued)

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Education and Relief of Poverty</b>						
Donations & legacies	24,087	296,067	320,154	36,673	244,755	281,428
	<u>24,087</u>	<u>296,067</u>	<u>320,154</u>	<u>36,673</u>	<u>244,755</u>	<u>281,428</u>

### 4 Expenditure on charitable activities

	Charitable Expenditure 2025 £	Support Expenditure 2025 £	Total 2025 £	Charitable Expenditure 2024 £	Support Expenditure 2024 £	Total 2024 £
<b>Direct costs</b>						
Education and Relief of Poverty	197,684	-	197,684	260,310	-	260,310
<b>Share of support and governance costs (see note )</b>						
Support	-	13,995	13,995	-	3,887	3,887
	<u>197,684</u>	<u>13,995</u>	<u>211,679</u>	<u>260,310</u>	<u>3,887</u>	<u>264,197</u>
<b>Analysis by fund</b>						
Unrestricted funds	-	13,995	13,995	15,555	3,887	19,442
Restricted funds	197,684	-	197,684	244,755	-	244,755
	<u>197,684</u>	<u>13,995</u>	<u>211,679</u>	<u>260,310</u>	<u>3,887</u>	<u>264,197</u>

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

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<b>5</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

-	-
<u>          </u>	<u>          </u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was for the period was nil (2024: nil)

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Debtors

	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Prepayments and accrued income	-	74
	<u>          </u>	<u>          </u>

### 10 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

<b>At 29</b>	<b>Incoming</b>	<b>Resources</b>	<b>At 28</b>
<b>February 2024</b>	<b>resources</b>	<b>expended</b>	<b>February 2025</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
-	296,067	(197,684)	98,383
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

### 10 Restricted funds (Continued)

Previous year:	At 28 February 2023	Incoming resources	Resources expended	At 28 February 2024
	£	£	£	£
	-	244,755	(244,755)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 29 February 2024	Incoming resources	Resources expended	At 28 February 2025
	£	£	£	£
General funds	171,739	24,087	(13,995)	181,831
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Previous year:	At 28 February 2023	Incoming resources	Resources expended	At 28 February 2024
	£	£	£	£
General funds	154,508	36,673	(19,442)	171,739
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 12 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
<b>At 28 February 2025:</b>			
Current assets/(liabilities)	181,831	98,383	280,214
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>181,831</u>	<u>98,383</u>	<u>280,214</u>

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>At 28 February 2024:</b>			
Current assets/(liabilities)	171,739	-	171,739
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>171,739</u>	<u>-</u>	<u>171,739</u>

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 28 FEBRUARY 2025*

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### **13 Related party transactions**

During the year, the charity trustees were reimbursed expenses for telephone, stationery and travel costs amounting to £988 (2024: £936).

**INVITATION TO ISLAM**

England & Wales - Charity number 1137663

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# Accounts

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Charity registration number 1137663 (England and Wales)

Company registration number 07173228

**INVITATION TO ISLAM**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2024**

# INVITATION TO ISLAM

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	<b>Nazeem Ullah Mr Asif Butt Mr Jabar Choudhry Mr Nazeem Ullah Mr Saqib Razzaq Mr Shaheen Rajput Mr Saleem Rajput</b>
<b>Charity number</b>	<b>1137663</b>
<b>Company number</b>	<b>07173228</b>
<b>Registered office</b>	<b>37 Erskine Road E17 6RZ</b>

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# INVITATION TO ISLAM

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# INVITATION TO ISLAM

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 28 FEBRUARY 2024

---

The trustees present their annual report and financial statements for the year ended 28 February 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

- To advance the teaching of Islam throughout world in accordance of Quran and Sunnah.
- To relieve poverty.
- To advance education together with the building schools to the underprivileged.

### Public Benefit

As a charity we are asked by the Charity Commission to consider whether our activities provide "a public benefit." The Management Committee (Trustees) has considered this matter, in accordance with the latest guidance. It believes our services do provide a public benefit and therefore justify our charitable status. We have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission and in planning future activities.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Significant activities

#### 1) Educational Awareness

Invitation to Islam (ITI) adapt the traditional method of educating and teaching the principle of Islam according to The Noble Quran and the teaching of Prophet Muhammad, as revealed by the God Al-mighty

"There shall be no compulsion in the religion" Quran 2:256

Invitation to Islam's (ITI) operations team visited around 46 villages during the year in Sierra Leone, Liberia and Guinea to deliver educational awareness programmes. The programmes consisted of a range of learning sessions that explained the principles of Islam to Muslims and non-Muslims. Learning materials including pens and pencils were also provided. Through these programmes roughly 1,700 people benefited and learned the Islamic faith and its tenants.

#### 2) Mosques (Masajid)

ITI have an ongoing program of building community facilities, mosques and learning spaces/classrooms. In this accounting period ITI have completed 6 new places of worship in Guinea and Togo. These places of worship provide important public services such as space for congregational worship, learning areas relevant to the Islamic faith, support and advice and more generally a place for communities to engage with one another. The community hubs also act as places for the distribution of food and provide learning services for young people. The numbers of beneficiaries in each facility varies from between 200 to 700 regular users, these are a mixture of young and old, male and female.

# INVITATION TO ISLAM

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2024

---

### 3) Water Wells

The availability of fresh, clean drinking water is a daily challenge for the communities in the areas where ITI operate. Providing fresh water wells enable local communities to obtain clean drinking water that in turn reduces the risk of drinking polluted and unsafe water, access to these wells is not restricted to any one segment of the community. For this accounting period ITI have built 15 new fresh water wells in Guinea and Togo benefitting communities on a daily basis, we estimate that over 60,000 people make regular use of these wells.

### 4) Feeding Programs

ITI have been providing food for the poor and needy by feeding communities in different villages in Liberia, Guinea, Togo, Ghana, Sierra Leone and Benin, which are in West Africa, the food has been given to people of all faiths. Food is a basic necessity and is vital for survival, it also helps with nourishment, improving health and many thousands have benefited in all the different villages Invitation to Islam travel to. Alongside the feeding programs additional support has been provided to flood victims in response to localised Flood appeals, access to food and supplies is difficult at the best of times but even more challenging during natural disasters.

5) In Ramadhan many families and individuals do not have any food or little food to fulfil this obligatory act due to poverty and scarcity of food supply. Food is provided where possible in West Africa by supplying staples such as rice, lentils, flour, meat and bottled water. The countries where food is distributed is; Liberia, Togo, Ghana, Benin, Sierra Leone and Guinea. Gifts are handed to the families to celebrate Eid festivity and for general sustenance. Thousands of people benefitted from the distribution of food parcels.

## Achievements and performance

### Financial review

Total income for the year amounted to £281,428 (2023: £368,309) while total expenditure for the year amounted to £264,197 (2023: £381,929).

Overall was surplus £17,231 (2023: net deficit £13,694).

Total funds of the charity carried forward was £171,739 (2023: £154,508)

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Jabar Choudhry  
Mr Nazeem Ullah  
Mr Saqib Razzaq  
Mr Saleem Rajput  
Nazeem Ullah

# INVITATION TO ISLAM

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 28 FEBRUARY 2024*

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None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees report was approved by the Board of Trustees.

.....  
Nazeem Ullah

Date: .....

# INVITATION TO ISLAM

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INVITATION TO ISLAM

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I report to the trustees on my examination of the financial statements of INVITATION TO ISLAM (the charity) for the year ended 28 February 2024.

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

As the trustees of the charity (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.

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

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

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.

Waqas Iqbal BSc ACA  
W Advisory  
Dated: 20 December 2024

# INVITATION TO ISLAM

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 28 FEBRUARY 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Charitable activities	3	36,673	244,755	281,428	48,814	319,495	368,309
<b>Total income</b>		<u>36,673</u>	<u>244,755</u>	<u>281,428</u>	<u>48,814</u>	<u>319,495</u>	<u>368,309</u>
<b>Expenditure on:</b>							
Charitable activities	4	19,442	244,755	264,197	37,360	344,569	381,929
<b>Total expenditure</b>		<u>19,442</u>	<u>244,755</u>	<u>264,197</u>	<u>37,360</u>	<u>344,569</u>	<u>381,929</u>
<b>Net income/(expenditure) and movement in funds</b>		17,231	-	17,231	11,454	(25,074)	(13,620)
<b>Reconciliation of funds:</b>							
Fund balances at 1 March 2023		<u>154,508</u>	-	<u>154,508</u>	<u>143,054</u>	<u>25,074</u>	<u>168,128</u>
<b>Fund balances at 28 February 2024</b>		<u>171,739</u>	-	<u>171,739</u>	<u>154,508</u>	-	<u>154,508</u>

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

# INVITATION TO ISLAM

## BALANCE SHEET

AS AT 28 FEBRUARY 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	9	74		74	
Cash at bank and in hand		171,665		154,434	
		<u>171,739</u>		<u>154,508</u>	
Net current assets			<u>171,739</u>		<u>154,508</u>
<b>Income funds</b>					
Unrestricted funds			<u>171,739</u>		<u>154,508</u>
			<u>171,739</u>		<u>154,508</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on .....

.....  
Mr Nazeem Ullah  
**Trustee**

**Company registration number 07173228**

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2024

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### 1 Accounting policies

#### Charity information

INVITATION TO ISLAM is a private company limited by guarantee incorporated in England and Wales. The registered office is 37 Erskine Road, E17 6RZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 28 FEBRUARY 2024

#### 1 Accounting policies (Continued)

##### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Education and Relief of Poverty</b>						
Donations & legacies	36,673	244,755	281,428	48,814	319,495	368,309
	<u>36,673</u>	<u>244,755</u>	<u>281,428</u>	<u>48,814</u>	<u>319,495</u>	<u>368,309</u>

#### 4 Expenditure on charitable activities

	Charitable Expenditure 2024 £	Support Expenditure 2024 £	Total 2024 £	Charitable Expenditure 2023 £	Support Expenditure 2023 £	Total 2023 £
<b>Direct costs</b>						
Education and Relief of Poverty	260,310	-	260,310	366,718	-	366,718
<b>Share of support and governance costs (see note )</b>						
Support	-	3,887	3,887	-	15,211	15,211
	<u>260,310</u>	<u>3,887</u>	<u>264,197</u>	<u>366,718</u>	<u>15,211</u>	<u>381,929</u>
<b>Analysis by fund</b>						
Unrestricted funds	15,555	3,887	19,442	22,149	15,211	37,360
Restricted funds	244,755	-	244,755	344,569	-	344,569
	<u>260,310</u>	<u>3,887</u>	<u>264,197</u>	<u>366,718</u>	<u>15,211</u>	<u>381,929</u>

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2024

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<b>5</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

-	-
<u>    </u>	<u>    </u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>    </u>	<u>    </u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>

#### Amounts falling due within one year:

Prepayments and accrued income	74	-
	<u>    </u>	<u>    </u>

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>

#### Amounts falling due after more than one year:

Prepayments and accrued income	-	74
	<u>    </u>	<u>    </u>

<b>Total debtors</b>	<b>74</b>	<b>74</b>
	<u>    </u>	<u>    </u>

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2024

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### 10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 March 2023</b>	<b>Incoming resources</b>	<b>Resources expended February 2024</b>	<b>At 28 February 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	154,508	36,673	(19,442)	171,739
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 March 2022</b>	<b>Incoming resources</b>	<b>Resources expended February 2023</b>	<b>At 28 February 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	143,054	48,814	(37,360)	154,508
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 11 Related party transactions

During the year, the charity trustees were reimbursed expenses for telephone, stationery and travel costs amounting to £936 (2023: £946).

**INVITATION TO ISLAM**

England & Wales - Charity number 1137663

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# Accounts

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Charity registration number

Company registration number 07173228 (England and Wales)

**INVITATION TO ISLAM**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2023**

# INVITATION TO ISLAM

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

**Mr Asif Butt  
Mr Jabar Choudhry  
Mr Nazeem Ullah  
Mr Saqib Razzaq  
Mr Shaheen Rajput  
Mr Saleem Rajput**

**Charity number**

**1137663**

**Company number**

**07173228**

**Registered office**

**37 Erskine Road  
E17 6RZ**

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# INVITATION TO ISLAM

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# INVITATION TO ISLAM

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 28 FEBRUARY 2023

---

The trustees present their annual report and financial statements for the year ended 28 February 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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**

- To advance the teaching of Islam throughout world in accordance of Quran and Sunnah.
- To relieve poverty.
- To advance education together with the building schools to the underprivileged.

#### **Public Benefit**

As a charity we are asked by the Charity Commission to consider whether our activities provide "a public benefit." The Management Committee (Trustees) has considered this matter, in accordance with the latest guidance. It believes our services do provide a public benefit and therefore justify our charitable status. We have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission and in planning future activities.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Significant activities**

##### 1) Educational Awareness

Invitation to Islam (ITI) adapt the traditional method of educating and teaching the principle of Islam according to The Noble Quran and the teaching of Prophet Muhammad, as revealed by the God Al-mighty

"There shall be no compulsion in the religion" Quran 2:256

Invitation to Islam's (ITI) operations team visited around 82 villages during the year in Sierra Leone, Liberia and Guinea to deliver educational awareness programmes. The programmes consisted of a range of learning sessions that explained the principles of Islam to Muslims and non-Muslims. Learning materials including pens and pencils were also provided. Through these programmes roughly 2,500 thousand people benefited and learned the Islamic faith and its tenants.

##### 2) Mosques (Masajid)

ITI have an ongoing program of building community facilities, mosques and learning spaces/classrooms. In this accounting period ITI have completed 16 new places of worship in Guinee and Liberia. These places of worship provide important public services such as space for congregational worship, learning areas relevant to the Islamic faith, support and advice and more generally a place for communities to engage with one another. The community hubs also act as places for the distribution of food and provide learning services for young people. The numbers of beneficiaries in each facility varies from between 200 to 700 regular users, these are a mixture of young and old, male and female.

# INVITATION TO ISLAM

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

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### 3) Water Wells

The availability of fresh, clean drinking water is a daily challenge for the communities in the areas where ITI operate. Providing fresh water wells enable local communities to obtain clean drinking water that in turn reduces the risk of drinking polluted and unsafe water, access to these wells is not restricted to any one segment of the community. For this accounting period ITI have built 35 new fresh water wells in Guinea, Sierra Leone and Liberia benefitting communities on a daily basis, we estimate that over 80,000 people make regular use of these wells.

### 4) Motor bikes

Transportation remains a key challenge given the condition and or the absence of good quality roads. To enable our volunteers to access extremely remote areas ITI provide transport by way of motorbikes. The volunteers travel to these remote areas for a number of purposes. Initially they will travel to meet villagers to educate them about the faith, where more interest is shown or new members have embraced the faith the volunteers will then go repeatedly to continue the education. Access to the villages would be practically impossible without the transport provided.

### 5) Feeding Programs

ITI have been providing food for the poor and needy by feeding communities in different villages in Liberia, Guinea, Togo, Ghana, Sierra Leone and Benin, which are in West Africa, the food has been given to people of all faiths. Food is a basic necessity and is vital for survival, it also helps with nourishment, improving health and many thousands have benefited in all the different villages Invitation to Islam has reached. Alongside the feeding programs additional support has been provided to these areas in response to localised Covid 19 lockdowns, access to food and supplies is difficult at the best of times but even more challenging during the restrictions.

### 6) Eid Celebrations

ITI performed Qurbani/Udhiyah (the tradition of Prophet Abraham by slaughtering sacrificial animals) in West African countries in Guinea, Liberia, Togo, Ghana, Sierra Leone, and Benin by providing food (Fresh Meat) for the locals and families to celebrate Eid festival in their villages. Without ITI's interventions many communities in these rural areas would be unable to participate in the Eid celebrations enjoyed by millions the world over.

### 7) Zakat (Islamic Dues) Ramadhan and Eid Festivities

In Ramadhan many families and individuals do not have any food or little food to fulfil this obligatory act due to poverty and scarcity of food supply. Food is provided where possible in West Africa by supplying staples such as rice, lentils, flour, meat and bottled water. The countries where food is distributed is; Liberia, Togo, Ghana, Benin, Sierra Leone and Guinea. Gifts are handed to the families to celebrate Eid festivity and for general sustenance. Over 32,000 people benefitted from the distribution of food parcels.

### 8) Local Community Donations/Grant

#### **Achievements and performance**

##### **Financial review**

Total income for the year amounted to £368,235 (2022: £544,251) while total expenditure for the year amounted to £431,300 (2022: £431,300).

Overall net deficit was £13,694 (2022: Surplus £112,951).

Total funds of the charity carried forward was £154,434 (2022: £168,128)

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# INVITATION TO ISLAM

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

---

### Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Jabar Choudhry  
Mr Nazeem Ullah  
Mr Saqib Razzaq  
Mr Saleem Rajput

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees report was approved by the Board of Trustees.

.....

**Nazeem Ullah**  
**Trustee**

Date: .....

# INVITATION TO ISLAM

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INVITATION TO ISLAM

---

I report to the trustees on my examination of the financial statements of INVITATION TO ISLAM (the charity) for the year ended 28 February 2023.

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

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 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 that in any material respect:

- 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 financial statements to be reached.

Waqas Iqbal BSc ACA  
W Advisory  
Dated: .....

# INVITATION TO ISLAM

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 28 FEBRUARY 2023**

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		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Charitable activities	3	48,814	319,495	368,309	185,610	358,641	544,251
<b>Expenditure on:</b>							
Raising funds	4	-	-	-	5,325	-	5,325
Charitable activities	5	37,360	344,569	381,929	88,585	337,390	425,975
Total expenditure		37,360	344,569	381,929	93,910	337,390	431,300
<b>Net income/(expenditure) and movement in funds</b>							
		11,454	(25,074)	(13,620)	91,700	21,251	112,951
<b>Reconciliation of funds:</b>							
Fund balances at 1 March 2022		143,054	25,074	168,128	51,354	3,823	55,177
<b>Fund balances at 28 February 2023</b>							
		154,508	-	154,508	143,054	25,074	168,128

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

# INVITATION TO ISLAM

## BALANCE SHEET

AS AT 28 FEBRUARY 2023

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	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	9	74		-	
Cash at bank and in hand		154,434		168,128	
		<u>154,508</u>		<u>168,128</u>	
Net current assets			<u>154,508</u>		<u>168,128</u>
<b>Income funds</b>					
Restricted funds	11		-		25,074
Unrestricted funds			154,508		143,054
			<u>154,508</u>		<u>168,128</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on .....

.....  
Mr Nazeem Ullah  
Trustee

Company registration number 07173228

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

---

### 1 Accounting policies

#### Charity information

INVITATION TO ISLAM is a private company limited by guarantee incorporated in England and Wales. The registered office is 37 Erskine Road, E17 6RZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

### 1 Accounting policies

(Continued)

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Education and Relief of Poverty</b>						
Donations & Legacies	48,814	319,495	368,309	185,610	358,641	544,251

### 4 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Fundraising and publicity</b>		
Seeking donations, grants and legacies	-	5,325

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

### 5 Expenditure on charitable activities

	Heading #ac982 2023 £	Heading #ac985 2023 £	Total 2023 £	Heading #ac982 2022 £	Heading #ac985 2022 £	Total 2022 £
<b>Direct costs</b>						
Education and Relief of Poverty	366,718	-	366,718	423,640	-	423,640
<b>Share of support and governance costs (see note )</b>						
Support	-	15,211	15,211	-	2,335	2,335
	<u>366,718</u>	<u>15,211</u>	<u>381,929</u>	<u>423,640</u>	<u>2,335</u>	<u>425,975</u>
<b>Analysis by fund</b>						
Unrestricted funds	22,149	15,211	37,360	86,250	2,335	88,585
Restricted funds	344,569	-	344,569	337,390	-	337,390
	<u>366,718</u>	<u>15,211</u>	<u>381,929</u>	<u>423,640</u>	<u>2,335</u>	<u>425,975</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Debtors

2023 £	2022 £
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# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

### 9 Debtors (Continued)

	2023	2022
	£	£
Amounts falling due after more than one year:		
Prepayments and accrued income	74	-

### 10 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 March 2022	Incoming resources	Resources expended	At 28 February 2023
	£	£	£	£
	25,074	319,495	(344,569)	-
Previous year:	At 1 March 2021	Incoming resources	Resources expended	At 28 February 2022
	£	£	£	£
	3,823	358,641	(337,390)	25,074

### 12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 March 2022	Incoming resources	Resources expended	At 28 February 2023
	£	£	£	£
General funds	143,054	48,814	(37,360)	154,508
Previous year:	At 1 March 2021	Incoming resources	Resources expended	At 28 February 2022
	£	£	£	£
General funds	51,354	185,610	(93,910)	143,054

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

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### 13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 28 February 2023 are represented by:</b>			
Current assets/(liabilities)	154,508	-	154,508
	<u>154,508</u>	<u>-</u>	<u>154,508</u>
	<u>154,508</u>	<u>-</u>	<u>154,508</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 28 February 2022 are represented by:</b>			
Current assets/(liabilities)	143,054	25,074	168,128
	<u>143,054</u>	<u>25,074</u>	<u>168,128</u>
	<u>143,054</u>	<u>25,074</u>	<u>168,128</u>

### 14 Related party transactions

During the year, the charity trustees were reimbursed expenses for telephone, stationery and travel costs amounting to £946.62 (2021: £1,142).

**INVITATION TO ISLAM**

England & Wales - Charity number 1137663

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# Accounts

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Charity registration number

Company registration number 07173228 (England and Wales)

**INVITATION TO ISLAM**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**  
**PAGES FOR FILING WITH REGISTRAR**

# INVITATION TO ISLAM

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr Asif Butt  
Mr Jabar Choudhry  
Mr Nazeem Ullah  
Mr Saqib Razzaq  
Mr Shaheen Rajput  
Mr Saleem Rajput

Charity number

1137663

Company number

07173228

Registered office

37 Erskine Road  
E17 6RZ

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# INVITATION TO ISLAM

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Statement of cash flows	
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# INVITATION TO ISLAM

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 28 FEBRUARY 2022

---

The trustees present their annual report and financial statements for the year ended 28 February 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

- To advance the teaching of Islam throughout world in accordance of Quran and Sunnah.
- To relieve poverty.
- To advance education together with the building schools to the underprivileged.

### Public Benefit

As a charity we are asked by the Charity Commission to consider whether our activities provide "a public benefit." The Management Committee (Trustees) has considered this matter, in accordance with the latest guidance. It believes our services do provide a public benefit and therefore justify our charitable status. We have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission and in planning future activities.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Significant activities

#### 1) Educational Awareness

Invitation to Islam (ITI) adapt the traditional method of educating and teaching the principle of Islam according to The Noble Quran and the teaching of Prophet Muhammad, as revealed by the God Al-mighty

"There shall be no compulsion in the religion" Quran 2:256

Invitation to Islam's (ITI) operations team visited around 82 villages during the year in Sierra Leone, Liberia and Guinea to deliver educational awareness programmes. The programmes consisted of a range of learning sessions that explained the principles of Islam to Muslims and non-Muslims. Learning materials including pens and pencils were also provided. Through these programmes roughly 2,500 thousand people benefited and learned the Islamic faith and its tenants.

#### 2) Mosques (Masajid)

ITI have an ongoing program of building community facilities, mosques and learning spaces/classrooms. In this accounting period ITI have completed 16 new places of worship in Guinea and Liberia. These places of worship provide important public services such as space for congregational worship, learning areas relevant to the Islamic faith, support and advice and more generally a place for communities to engage with one another. The community hubs also act as places for the distribution of food and provide learning services for young people. The numbers of beneficiaries in each facility varies from between 200 to 700 regular users, these are a mixture of young and old, male and female.

# INVITATION TO ISLAM

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

---

### 3) Water Wells

The availability of fresh, clean drinking water is a daily challenge for the communities in the areas where ITI operate. Providing fresh water wells enable local communities to obtain clean drinking water that in turn reduces the risk of drinking polluted and unsafe water, access to these wells is not restricted to any one segment of the community. For this accounting period ITI have built 35 new fresh water wells in Guinea, Sierra Leone and Liberia benefitting communities on a daily basis, we estimate that over 80,000 people make regular use of these wells.

### 4) Motor bikes

Transportation remains a key challenge given the condition and or the absence of good quality roads. To enable our volunteers to access extremely remote areas ITI provide transport by way of motorbikes. The volunteers travel to these remote areas for a number of purposes. Initially they will travel to meet villagers to educate them about the faith, where more interest is shown or new members have embraced the faith the volunteers will then go repeatedly to continue the education. Access to the villages would be practically impossible without the transport provided.

### 5) Feeding Programs

ITI have been providing food for the poor and needy by feeding communities in different villages in Liberia, Guinea, Togo, Ghana, Sierra Leone and Benin, which are in West Africa, the food has been given to people of all faiths. Food is a basic necessity and is vital for survival, it also helps with nourishment, improving health and many thousands have benefited in all the different villages Invitation to Islam has reached. Alongside the feeding programs additional support has been provided to these areas in response to localised Covid 19 lockdowns, access to food and supplies is difficult at the best of times but even more challenging during the restrictions.

### 6) Eid Celebrations

ITI performed Qurbani/Udhiyah (the tradition of Prophet Abraham by slaughtering sacrificial animals) in West African countries in Guinea, Liberia, Togo, Ghana, Sierra Leone, and Benin by providing food (Fresh Meat) for the locals and families to celebrate Eid festival in their villages. Without ITI's interventions many communities in these rural areas would be unable to participate in the Eid celebrations enjoyed by millions the world over.

### 7) Zakat (Islamic Dues) Ramadhan and Eid Festivities

In Ramadhan many families and individuals do not have any food or little food to fulfil this obligatory act due to poverty and scarcity of food supply. Food is provided where possible in West Africa by supplying staples such as rice, lentils, flour, meat and bottled water. The countries where food is distributed is; Liberia, Togo, Ghana, Benin, Sierra Leone and Guinea. Gifts are handed to the families to celebrate Eid festivity and for general sustenance. Over 32,000 people benefitted from the distribution of food parcels.

### 8) Local Community Donations/Grant

## **Achievements and performance**

### **Financial review**

Total income for the year amounted to £544,251 (2021: £343,532) while total expenditure for the year amounted to £431,300 (2021: £325,914 ).

Overall net surplus was £112,951 (2021: Surplus £17,618).

Total funds of the charity carried forward was £168,128 (2021: £55,177 )

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### **Structure, governance and management**

The charity is a company limited by guarantee.

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# INVITATION TO ISLAM

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 28 FEBRUARY 2022*

---

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Jabar Choudhry  
Mr Nazeem Ullah  
Mr Saqib Razzaq  
Mr Saleem Rajput

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees report was approved by the Board of Trustees.

**Nazeem Ullah**  
**Trustee**

30 November 2022

# INVITATION TO ISLAM

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INVITATION TO ISLAM

---

I report to the trustees on my examination of the financial statements of INVITATION TO ISLAM (the charity) for the year ended 28 February 2022.

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

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 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 that in any material respect:

- 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 financial statements to be reached.

Waqas Iqbal BSc ACA  
W Advisory  
Dated: 30 November 2022

# INVITATION TO ISLAM

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2022

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		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
Charitable activities	3	185,610	358,641	544,251	86,782	256,750	343,532
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>							
Raising funds	4	5,325	-	5,325	4,436	-	4,436
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Charitable activities	5	88,585	337,390	425,975	67,988	253,490	321,478
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		93,910	337,390	431,300	72,424	253,490	325,914
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		91,700	21,251	112,951	14,358	3,260	17,618
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 March 2021		51,354	3,823	55,177	36,996	563	37,559
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 28 February 2022</b>		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		143,054	25,074	168,128	51,354	3,823	55,177
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# INVITATION TO ISLAM

## BALANCE SHEET

AS AT 28 FEBRUARY 2022

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	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	8	-		30,536	
Cash at bank and in hand		168,128		26,801	
		<u>168,128</u>		<u>57,337</u>	
<b>Creditors: amounts falling due within one year</b>	9	-		(2,160)	
Net current assets			168,128		55,177
			<u>168,128</u>		<u>55,177</u>
<b>Income funds</b>					
Restricted funds			25,074		3,823
Unrestricted funds			143,054		51,354
			<u>168,128</u>		<u>55,177</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 30 November 2022

Mr Nazeem Ullah  
Trustee

Company registration number 07173228

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

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### 1 Accounting policies

#### Charity information

INVITATION TO ISLAM is a private company limited by guarantee incorporated in England and Wales. The registered office is 37 Erskine Road, E17 6RZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 28 FEBRUARY 2022

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

### 1 Accounting policies (Continued)

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Charitable activities

	<b>Charitable Income 2022 £</b>	<b>Charitable Income 2021 £</b>
Donations & Legacies	544,251	343,532
	<u>          </u>	<u>          </u>
Analysis by fund		
Unrestricted funds	185,610	86,782
Restricted funds	358,641	256,750
	<u>          </u>	<u>          </u>
	544,251	343,532
	<u>          </u>	<u>          </u>

### 4 Raising funds

	<b>Unrestricted funds 2022 £</b>	<b>Unrestricted funds 2021 £</b>
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	5,325	4,436
	<u>          </u>	<u>          </u>
	5,325	4,436
	<u>          </u>	<u>          </u>

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

### 5 Charitable activities

	Charitable Expenditure 2022 £	Support Expenditure 2022 £	Total 2022 £	Charitable Expenditure 2021 £	Support Expenditure 2021 £	Total 2021 £
Education and Relief of Poverty	423,640	-	423,640	315,790	-	315,790
Share of support costs (see note )	-	2,335	2,335	-	5,688	5,688
	<u>423,640</u>	<u>2,335</u>	<u>425,975</u>	<u>315,790</u>	<u>5,688</u>	<u>321,478</u>
<b>Analysis by fund</b>						
Unrestricted funds	86,250	2,335	88,585	62,300	5,688	67,988
Restricted funds	337,390	-	337,390	253,490	-	253,490
	<u>423,640</u>	<u>2,335</u>	<u>425,975</u>	<u>315,790</u>	<u>5,688</u>	<u>321,478</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 8 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Other debtors	-	30,536

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

	2022 £	2021 £
Accruals and deferred income	-	2,160

# INVITATION TO ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

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### 10 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 11 Analysis of net assets between funds

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Fund balances at 28 February 2022 are represented by:						
Current assets/(liabilities)	143,054	25,074	168,128	51,354	3,823	55,177
	<u>143,054</u>	<u>25,074</u>	<u>168,128</u>	<u>51,354</u>	<u>3,823</u>	<u>55,177</u>
	=====	=====	=====	=====	=====	=====

### 12 Related party transactions

During the year, the charity trustees were reimbursed expenses for telephone, stationery and travel costs amounting to £1,142 (2021: £968).

**INVITATION TO ISLAM**

England & Wales - Charity number 1137663

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# Accounts

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Charity number: 1137663  
Company number: 07173228  
(England and Wales)

Invitation To Islam

Report of the Trustees and Unaudited Financial Statements

For the year ended 28 February 2021

Invitation To Islam  
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For the year ended 28 February 2021

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Statement of Financial Activities	6
Statement of Financial Position	7
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Detailed Statement of Financial Activities	14

Invitation To Islam  
Report of the Trustees  
For the year ended 28 February 2021

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 28 February 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity is controlled by the governing document being a deed of trust, and constitutes a limited company, limited by guarantee as defined by the companies act 2006.

Activities - Objectives and Public benefits

- To advance the teaching of Islam throughout world in accordance of Quran and Sunnah.
- To relieve poverty.
- To advance education together with the building schools to the underprivileged.

Public Benefit

As a charity we are asked by the Charity Commission to consider whether our activities provide" a public benefit." The Management Committee (Trustees) has considered this matter, in accordance with the latest guidance. It believes our services do provide a public benefit and therefore justify our charitable status. We have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission and in planning future activities.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Invitation To Islam  
Report of the Trustees Continued  
For the year ended 28 February 2021

## **ACHIEVEMENTS AND PERFORMANCE**

### **Significant activities**

#### 1) Educational Awareness

Invitation to Islam (ITI) adopt the traditional method of educating and teaching the principle of Islam according to The Noble Quran and the teachings of Prophet Muhammad, as revealed by the God Al-mighty

There shall be no compulsion in the religion Quran 2:256

Invitation to Islam's (ITI) operations team visited around 40 villages during the year in Togo, Sierra Leone, Ghana and Guinea to deliver educational awareness programmes. The programmes consisted of a range of learning sessions that explained the principles of Islam to Muslims and non-Muslims. Learning materials including pens and pencils were also provided. Through these programmes 3 thousand people approx. have benefited and the learned Islamic faith and its tenants.

#### 2) Mosques (Masajid)

ITI have an ongoing program of building community facilities, mosques and learning spaces/classrooms. In this accounting period ITI have completed 9 new places of worship in Guinea, Sierra Leone, Liberia and Ghana. These places of worship provide important public services such as space for congregational worship, learning areas relevant to the Islamic faith, support and advice and more generally a place for communities to engage with one another. The community hubs also acts as a place for the distribution of food and provide learning services for young people. The numbers of beneficiaries in each facility varies from between 200 to 700 regular users, these are a mixture of young and old, male and female.

#### 3) Water Wells

The availability of fresh, clean drinking water is a daily challenge for the communities in the areas where ITI operate. Providing fresh water wells enable local communities to obtain clean drinking water that in turn reduces the risk of drinking polluted and unsafe water, access to these wells is not restricted to any one segment of the community. For this accounting period ITI have built 24 new fresh water wells in Guinea benefitting communities on a daily basis, we estimate that over 40,000 people make regular use of these wells.

#### 4) Motor bikes

Transportation remains a key challenge given the condition and or the absence of good quality roads. To enable to our volunteers to access extremely remote areas ITI provide transport by way of motorbikes. The volunteers travel to these remote areas for a number of purposes. Initially they will travel to meet villagers to educate them about the faith, where more interest is shown or new members have embraced the faith the volunteers will then visit regularly to continue the education. Access to the villages would be practically impossible without the transport provided.

#### 5) Feeding Programs

ITI have been providing food for the poor and needy by feeding communities in different villages in Liberia, Guinea, Togo, Ghana, Sierra Leone and Benin, which are in West Africa, the food has been given to people of all faiths. Food is a basic necessity and is vital for survival, it also helps with nourishment, improving health and many thousands have benefited in all the different villages Invitation to Islam travel to. Alongside the feeding programs additional support has been provided to these areas in response to localised Covid 19 lockdowns, access to food and supplies is difficult at the best of times but even more challenging during the restrictions.

#### 6) Eid Celebrations

ITI also performed Qurbani/Udhiyah (the tradition of Prophet Abraham by slaughtering sacrificial animals) in West African countries in Guinea, Liberia, Togo, Ghana, Sierra Leone, and Benin by providing food (Fresh Meat) for the locals and families to celebrate Eid festival in their villages. Without ITI's interventions many communities in these rural areas would be unable to participate in the Eid celebrations enjoyed by millions the world over.

#### 7) Zakat (Islamic Dues) Ramadhan and Eid Festivities

In Ramadhan many families and individuals do not have any food or little food to fulfil this obligatory act due to poverty and scarcity of food supply. Food is provided where possible in West Africa by supplying staples such as rice, lentils, flour, meat and bottled water. The countries where food is distributed is; Liberia, Togo, Ghana, Benin, Sierra Leone and Guinea. Gifts are handed to the families to celebrate Eid festivity and for general sustenance. Over 27,000 people benefitted from the distribution of food parcels.

#### 8) Covid 19

Covid 19 has impacted the work of the charity on a number of fronts, some donations have been received to support families

Invitation To Islam  
Report of the Trustees Continued  
For the year ended 28 February 2021

affected by Covid in the areas where ITI operates. Access to some project locations has been hampered by local restrictions and the cost of materials has in some cases increased as it has globally.

#### **FINANCIAL REVIEW**

Total income for the year amounted to £343,532 (2020: £147,615), while total expenditure for the year amounted to £325,914 (2020: £163,930).

Overall net surplus was £17,618 (2020: overspent £16,315).

Total funds of the charity carried forward was £55,177 (2020: £37,559)

#### **Reserves**

The trustees consider that the reserves held are sufficient to continue the charities activity in future years. The trustees actively review the major risks which the charity faces on a regular basis and have also examined other operational and business risks faced by the charity.

The trustees confirm that they have established systems to mitigate the significant risks.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet once a month collectively in order to review progress of the charity and take any decisions in relation to the activities provided by the charity.

##### **Recruitment and appointment of trustees**

Induction and training of new trustees

Following appointment, new trustees will be introduced to their new role and are requested to familiarise themselves with contents of the trusts constitution and to the policies and procedures adopted by the charity. They are also requested to read a number of publications from the Charity Commission to ensure that they are aware of the scope of their responsibilities under the Charities Act.

The new trustees will work with existing trustee assisting on particular activities and projects run by the charity. Once confident they will then be given the task of leading a activity or project as necessary.

#### **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Invitation To Islam
<b>Charity registration number</b>	1137663
<b>Company registration number</b>	07173228
<b>Principal address</b>	39 Erskine Road Walthamstow London E17 6RZ

#### **Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Asif Butt  
Mr Jabar Choudhry  
Mr Nazeem Ullah  
Mr Saqib Razzaq  
Mr Shaheen Rajput  
Mr Saleem Rajput

Invitation To Islam  
Report of the Trustees Continued  
For the year ended 28 February 2021


**Independent examiners**

Jamal Arshad FCCA  
JA Associates (UK) Ltd  
Chartered Certified Accountants  
1-4 The Parade, Monarch Way  
Ilford, Essex  
IG2 7HT

**Bankers**

HSBC Bank  
192 Hoe Street  
London  
E17 4QN  
Barclays Bank  
1 Churchill Place  
London  
E14 5HP

Approved by the Board of Trustees and signed on its behalf by

  
.....  
Mr Nazeem Ullah

26 November 2021

Invitation To Islam  
Independent Examiners Report to the Trustees  
For the year ended 28 February 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 28 February 2021.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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.

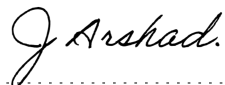
**Independent examiners statement**

Since the Charitable company'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 by virtue of my membership of , 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 that in any material respect:

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 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.



.....  
Jamal Arshad FCCA  
JA Associates (UK) Ltd  
Chartered Certified Accountants  
1-4 The Parade, Monarch Way  
Ilford, Essex  
IG2 7HT

26 November 2021

Invitation To Islam  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 28 February 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
<b>Income and endowments from:</b>					
Donations and legacies	2	86,782	256,750	343,532	147,615
<b>Total</b>		<b>86,782</b>	<b>256,750</b>	<b>343,532</b>	<b>147,615</b>
<b>Expenditure on:</b>					
Raising funds	3				
Costs of generating donations and legacies		(4,436)	-	(4,436)	(1,025)
Charitable activities	4/5				
Education and Relief of Poverty		(67,988)	(253,490)	(321,478)	(162,905)
<b>Total</b>		<b>(72,424)</b>	<b>(253,490)</b>	<b>(325,914)</b>	<b>(163,930)</b>
<b>Net income/expenditure</b>		<b>14,358</b>	<b>3,260</b>	<b>17,618</b>	<b>(16,315)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		36,996	563	37,559	53,874
<b>Total funds carried forward</b>		<b>51,354</b>	<b>3,823</b>	<b>55,177</b>	<b>37,559</b>

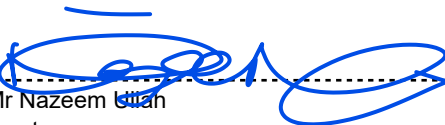
Invitation To Islam  
Statement of Financial Position  
As at 28 February 2021

	Notes	2021 £	2020 £
<b>Current assets</b>			
Debtors	11	30,536	18,000
Cash at bank and in hand		26,801	20,759
		<b>57,337</b>	<b>38,759</b>
<b>Creditors: amounts falling due within one year</b>	12	(2,160)	(1,200)
<b>Net current assets</b>		<b>55,177</b>	<b>37,559</b>
<b>Total assets less current liabilities</b>		<b>55,177</b>	<b>37,559</b>
<b>Net assets</b>		<b>55,177</b>	<b>37,559</b>
<b>The funds of the charity</b>			
Restricted income funds	13	3,823	563
Unrestricted income funds	13	51,354	36,996
<b>Total funds</b>		<b>55,177</b>	<b>37,559</b>

For the year ended 28 February 2021 the 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 of its accounts for the year in question in accordance with section 476,
- 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.

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



-----  
Mr Nazeem Ullah  
Trustee

26 November 2021

Invitation To Islam  
Notes to the Financial Statements  
For the year ended 28 February 2021

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Invitation To Islam meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been prepared on a going concern basis.

### Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

### Funds

The charity's funds are split between unrestricted and restricted.

Unrestricted funds: All donations are considered unrestricted unless specifically stated by the donor. Unrestricted funds comprise the accumulated surplus or deficit on the statement of financial activities which are available for use at the discretion of the trustees in furtherance of the objectives of the charity.

Restricted funds: These are assigned by the donor, specified by a particular use or project. The donation and income deriving from them will be used in accordance with the specific purposes.

### Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

### Costs of generating funds

Costs of generating funds are costs incurred in attracting voluntary income / fundraising.

Costs of generating voluntary income: The costs incurred in seeking voluntary contributions.

### Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value added tax (VAT) is not recoverable by the company, and is therefore included in the relevant costs in the statement of financial activities.

### Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

### Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### Winding up or dissolution of the charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to Invitation to Islam.

Invitation To Islam  
Notes to the Financial Statements Continued  
For the year ended 28 February 2021

**Cash and Cash equivalents**

The charity only considers cash in hand as cash at bank which is immediately available as cash equivalents.

**2. Income from donations and legacies**

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Donations received	86,782	256,750	343,532	147,615
	<b>86,782</b>	<b>256,750</b>	<b>343,532</b>	<b>147,615</b>

**3. Expenditure on generating donations and legacies**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Donations	4,436	1,025
	<b>4,436</b>	<b>1,025</b>

**4. Costs of charitable activities by fund type**

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Education and Relief of Poverty	62,300	253,490	315,790	160,200
Support costs	5,688	-	5,688	2,705
	<b>67,988</b>	<b>253,490</b>	<b>321,478</b>	<b>162,905</b>

**5. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
<b>Support costs</b>				
Education and Relief of Poverty	315,790	5,688	321,478	162,905

Invitation To Islam  
Notes to the Financial Statements Continued  
For the year ended 28 February 2021

**6. Analysis of support costs**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Education and Relief of Poverty</b>		
Management	3,528	1,385
Governance costs	2,160	1,320
	<b>5,688</b>	<b>2,705</b>
	<b>5,688</b>	<b>2,705</b>

**7. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	£	£
Auditor's fees	2,160	1,320
	<b>2,160</b>	<b>1,320</b>
	<b>2,160</b>	<b>1,320</b>

**8. Staff costs and emoluments**

No wages and salaries were paid during the year as there were no employees.

	<b>2021</b>	<b>2020</b>
Directors	4	4
	<b>4</b>	<b>4</b>
	<b>4</b>	<b>4</b>

**9. Trustee remuneration and related party transactions**

During the year, the charity trustees were reimbursed expenses for telephone, stationery and travel costs amounting to £968 (2020: £1,090).

Invitation To Islam  
Notes to the Financial Statements Continued  
For the year ended 28 February 2021

**10. Comparative for the Statement of Financial Activities**

	Unrestricted funds £	Restricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies	42,600	105,015	147,615
<b>Total</b>	<b>42,600</b>	<b>105,015</b>	<b>147,615</b>
<b>Expenditure on:</b>			
Raising funds	(1,025)	-	(1,025)
Charitable activities	(53,705)	(109,200)	(162,905)
<b>Total</b>	<b>(54,730)</b>	<b>(109,200)</b>	<b>(163,930)</b>
<b>Net expenditure</b>	<b>(12,130)</b>	<b>(4,185)</b>	<b>(16,315)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	49,126	4,748	53,874
<b>Total funds carried forward</b>	<b>36,996</b>	<b>563</b>	<b>37,559</b>

**11. Debtors**

	2021 £	2020 £
<b>Amounts due within one year:</b>		
Other debtors	30,536	18,000
	<b>30,536</b>	<b>18,000</b>

**12. Creditors: amounts falling due within one year**

	2021 £	2020 £
Accruals and deferred income	2,160	1,200
	<b>2,160</b>	<b>1,200</b>

**13. Movement in funds**

**Unrestricted Funds**

	Balance at 01/03/2020 £	Incoming resources £	Outgoing resources £	Balance at 28/02/2021 £
<i>General</i>				
General	36,996	86,782	(72,424)	51,354
	<b>36,996</b>	<b>86,782</b>	<b>(72,424)</b>	<b>51,354</b>

Invitation To Islam  
Notes to the Financial Statements Continued  
For the year ended 28 February 2021

**Unrestricted Funds - Previous year**

	Balance at 01/03/2019 £	Incoming resources £	Outgoing resources £	Balance at 28/02/2020 £
<i>General</i>				
General	49,126	42,600	(54,730)	36,996
	<b>49,126</b>	<b>42,600</b>	<b>(54,730)</b>	<b>36,996</b>

**Purpose of unrestricted Funds**

General

To support the general objectives of the charity

**Restricted Funds**

	Balance at 01/03/2020 £	Incoming resources £	Outgoing resources £	Balance at 28/02/2021 £
Building Mosques, Providing Education & Performing Qurbani	563	256,750	(253,490)	3,823
	<b>563</b>	<b>256,750</b>	<b>(253,490)</b>	<b>3,823</b>

**Restricted Funds - Previous year**

	Balance at 01/03/2019 £	Incoming resources £	Outgoing resources £	Balance at 28/02/2020 £
Building Mosques, Providing Education & Performing Qurbani	4,748	105,015	(109,200)	563
	<b>4,748</b>	<b>105,015</b>	<b>(109,200)</b>	<b>563</b>

**Purpose of restricted funds**

Building Mosques, Providing Education & Performing Qurbani

To fulfill the Islamic obligation in relation to mosque construction and sacrificial animal.

Invitation To Islam  
Notes to the Financial Statements Continued  
For the year ended 28 February 2021

**14. Analysis of net assets between funds**

	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		
General	55,177	55,177
	<b>55,177</b>	<b>55,177</b>
<b>Previous year</b>		
	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		
General	37,559	37,559
	<b>37,559</b>	<b>37,559</b>

Invitation To Islam  
Detailed Statement of Financial Activities  
For the year ended 28 February 2021

	2021	2020
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	343,532	147,615
	<b>343,532</b>	<b>147,615</b>
<b>Total incoming resources</b>	<b>343,532</b>	<b>147,615</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising Expenses	(4,436)	(1,025)
	<b>(4,436)</b>	<b>(1,025)</b>
<b>Charitable activities</b>		
Cost Of Direct Charitable Activity	(315,790)	(160,200)
	<b>(315,790)</b>	<b>(160,200)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(3,528)	(1,385)
	<b>(3,528)</b>	<b>(1,385)</b>
<b>Governance costs</b>		
Audit Fees	(2,160)	(1,320)
	<b>(2,160)</b>	<b>(1,320)</b>
<b>Total resources expended</b>	<b>(325,914)</b>	<b>(163,930)</b>
<b>Net Income</b>	<b>17,618</b>	<b>(16,315)</b>