

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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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 Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

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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

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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

Name of Charity	Invitation To Islam
Charity registration number	1137663
Company registration number	07173228
Principal address	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

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Report of the Trustees Continued
For the year ended 28 February 2021

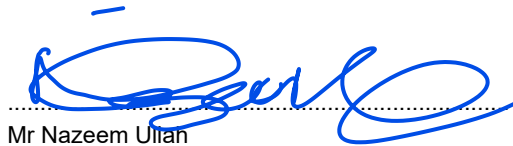
Independent examiners

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.

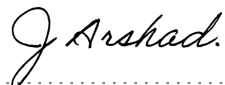
Independent examiners statement

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 £
Income and endowments from:					
Donations and legacies	2	86,782	256,750	343,532	147,615
Total		86,782	256,750	343,532	147,615
Expenditure on:					
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)
Total		(72,424)	(253,490)	(325,914)	(163,930)
Net income/expenditure		14,358	3,260	17,618	(16,315)
Reconciliation of funds					
Total funds brought forward		36,996	563	37,559	53,874
Total funds carried forward		51,354	3,823	55,177	37,559

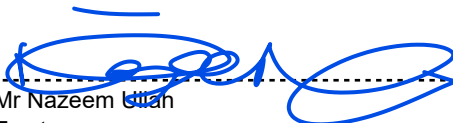
Invitation To Islam
Statement of Financial Position
As at 28 February 2021

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

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
	86,782	256,750	343,532	147,615

3. Expenditure on generating donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Donations	4,436	1,025
	4,436	1,025

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
	67,988	253,490	321,478	162,905

5. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
Support costs				
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

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

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

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

8. Staff costs and emoluments

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

	2021	2020
Directors	4	4
	<u>4</u>	<u>4</u>

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).

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

11. Debtors

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

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,160	1,200
	2,160	1,200

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
	36,996	86,782	(72,424)	51,354

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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
	49,126	42,600	(54,730)	36,996

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
	563	256,750	(253,490)	3,823

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
	4,748	105,015	(109,200)	563

Purpose of restricted funds

Building Mosques, Providing Education & Performing Qurbani

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

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

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

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