

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

Trustees	Nazeem Ullah 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

INVITATION TO ISLAM

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INVITATION TO ISLAM

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

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

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

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

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***

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

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

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

	Notes	2025 £	£	2024 £	£
Current assets					
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>
Income funds					
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

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

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 £
Education and Relief of Poverty						
Donations & legacies	24,087	296,067	320,154	36,673	244,755	281,428

4 Expenditure on charitable activities

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

INVITATION TO ISLAM

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

5 Net movement in funds

2025	2024
£	£

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

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

-	-
=====	=====

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:

2025	2024
Number	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 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

2025	2024
£	£

Amounts falling due within one year:

Prepayments and accrued income

-	74
=====	=====

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.

At 29 February 2024	Incoming resources	Resources expended	At 28 February 2025
£	£	£	£
-	296,067	(197,684)	98,383
=====	=====	=====	=====

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)	-

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

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

12 Analysis of net assets between funds

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

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

INVITATION TO ISLAM

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

13 Related party transactions

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