

Charity registration number 1144519 (England and Wales)

Company registration number 04117440

**WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY  
NETWORK (WLUML)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	H Hoodfar N Haneefi V Narain N Shameem M Tajali A McCarthy A Elmohandes Z Yaftali A Nasir
<b>Secretary</b>	K Hoodfar
<b>Charity number</b>	1144519
<b>Company number</b>	04117440
<b>Registered office</b>	16 St Marys Crescent London NW4 4LH
<b>Independent examiner</b>	Caroline Brazier ACA, DChA Cansdales Business Advisers Limited St Mary'S Court The Broadway Old Amersham Bucks HP7 0UT
<b>Bankers</b>	NatWest Highbury and Islington Branch 218 Upper Street Islington London N1 1SA
<b>Solicitors</b>	Bates Wells & Braithwaite 2-6 Cannon Street London EC4M 6YH

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# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

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# **WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)**

## **DIRECTOR'S REPORT**

### ***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The Director's present their report and financial statements for the year ended 31 December 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 charitable company's governing document's, 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)" (as amended for accounting periods commencing from 1 January 2019) .

Women Living Under Muslim Laws (WLUML) is registered as a charitable organisation with the Charity Commission of England and Wales and was incorporated on 3rd November 2011. The registered charity number is 1144519. The charitable company is limited by guarantee and does not have share capital. The liability of each member in the event of winding up is limited to £1. The Company number is 4117440. The principal address can be found on the legal and administration page of these financial statements.

#### **Objectives and activities**

Women Living Under Muslim Laws – International Solidarity Network (WLUML) is an international solidarity network providing information, solidarity and support for all women whose lives are shaped, conditioned or governed by laws and customs said to derive from Islam. It aims to increase the autonomy of women by supporting the local struggles of women from within Muslim countries and communities and linking them with feminist and progressive groups at large, facilitating interaction, exchanges and contacts and provisioning information as well as a channel of communication. WLUML's purpose is to strengthen women's individual and collective struggles for equality and access to their rights, especially within Muslim contexts.

WLUML's purpose, for public benefit, is to promote human rights (as set out in the Universal Declaration of Human Rights, subsequent United Nations and international and regional human rights conventions) and gender equality throughout the world. It does this through a number of means including monitoring abuses of human rights, research into human rights issues and violence against women; educating the public about human and women's rights; and international advocacy of human and women's rights.

In preparing this report, the trustees have taken note of and abide by the requirements and guidance issued by the Charities Commission on public benefit.

#### **Organisation Background**

WLUML was formed in 1984 in response to the adoption of laws denying women's rights. It was in response to three urgent cases, across different countries and communities, where women were being denied rights by reference to laws justified under patriarchal or authoritarian interpretations of Islam. Nine women from Algeria, Morocco, Sudan, Iran, Mauritius, Tanzania, Bangladesh, and Pakistan came together to take urgent action. They realised the necessity to share their struggles and to connect transnationally. Today, WLUML is still led by women from a Muslim heritage, mainly from the Global South continue their work for the realization of their initial goals, gender equality and promotion of human rights. The history and development of WLUML is linked with attempts to mobilize international support for the just and dignify treatment of individuals, particularly women, by governments, non-state actors or other political groups. We advocat for the realization of gender justice, equality, peace, human rights and freedom from gender-based violence.

#### **Activities in 2024**

During the year ending 31 December 2024 WLUML operated under the following active programmes. For a full account of our activities, please see our [Annual Report 2024](#).

- Stop Gender Apartheid in Afghanistan: Women's struggle for Dignity
- Bodily Autonomy, Integrity, and Sexual Rights
- Constitutionalising Women's Equality
- Transformative Feminist Leadership Institute
- Women reclaiming public spaces

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## DIRECTOR'S REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **Constitutionalising Women's Equality in Muslim Contexts**

*WLUML board members in collaboration with, Legal Scholars, Journalists And Civil Society Leaders devoted much time from 2019 to 2023 to recruit and organize several webinars, conferences, and workshops on constitutionalizing women's rights in Muslim contexts initially focusing on the situation of women in Afghanistan during the ill-fated peace talk with the Taliban. The scholars and the practitioners gathered presented the complexities of the history, and current opportunities and pitfalls, of ensuring gender equality in national constitutions. The total seven contributions were extensively workshopped and edited on several occasions, with the final products published in the **Manchester Journal of Transnational Islamic Law and Practice as a special issue so that it can reach wider audiences working on these topics.***

During the fall of 2024, WLUML joined University College London to expand the project and take a closer look at constitutionalizing women's rights and gender equality in post-conflict societies—particularly in the many nations where WLUML and its networkers are actively engaged. This program focuses on examining the processes of constitution-making and enshrining women's and citizens' rights, with the aim of providing practical guidelines for advocates of gender equality, human rights, and popular democracy.

WLUML, in collaboration with scholars and practitioners across the region, continues further advocacy on the constitutionalization of women's rights in Muslim contexts. We have been solidifying our networks across the region throughout the past years. and in 2023 joined forces with our Turkish sisters of the Women's Equality Platform (ESIK) to host a major webinar featuring advocates of women's rights from Iran, Turkey, and Afghanistan, on the "Backlash against women's rights and our strategies." Since then we have worked with various members of Esik and have planned further webinars.

Two WLUML board members traveled to Istanbul in September 2023 to meet with our Iranian, Kurdish, Turkish, and Afghan networkers, and exchange experiences and knowledge on how to best combat the revived backlash against women's rights and advocacy. Our webinars, gatherings, and exchanges emphasized the significance of enhanced feminist solidarity networks and collaboration at such times.

In 2024 we held a meeting with the Turkish women's organization during the 2024 UNCSW 68 and further strengthened our collaboration by working closely with Turkish women's organizations. Many of these organizations have strong ties to Afghan women, particularly within the large Afghan refugee community in Turkey. They are also closely connected with Syrian refugee women activists. With over 4 million people, Syrian refugees constitute the largest refugee community in Turkey. WLUML and Isik are monitoring the impact of the new transitional regime that has come to power in December 2024.

### **Stop Gender Apartheid In Afghanistan: Women's Struggle For Dignity**

Since 2023 our Network has focused on campaigning for the international community and the United Nations to legally recognize gender apartheid and condemn the systematic segregation and exclusion of women from public life and public spaces in Afghanistan by the Taliban. We have lobbied the Canadian and German governments to support the call for the UN recognition of gender apartheid as a crime against humanity. 88 women's rights and human rights organizations have signed our petition and more than a hundred influential women journalists, intellectuals, and human rights activists have signed it.

Karima Bennouna, the highly respected and recognized expert on international law and gender apartheid, was invited to give a lecture on the importance of mobilizing and demanding that the UN and the international community acknowledge this systematic crime against women. Nobel Peace Prize Laureate Dr. Shirin Ebadi was invited to give the keynote talk at our hybrid event held jointly with Canadian Women for Women in Afghanistan on UN Peace Day on 21 September in Toronto. WLUML was active in several high-level advocacy meetings, academic conferences, and strategic convenings throughout 2024, ensuring that gender equality and gender justice remained central to global policy discussions. WLUML also participated in the UN Commission on the Status of Women (CSW66), where it engaged in strategic discussions with feminist leaders, UN representatives, and policymakers on advancing gender justice, human rights, and intergenerational feminist leadership initiatives.

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## DIRECTOR'S REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### Relaunching of The Transformative Feminist leadership

The Transformative Feminist Leadership Institute (TFLI) is an educational initiative by Women Living Under Muslim Laws (WLUML) that equips young women from Muslim contexts and heritage with the tools to advance gender equality, feminist thought, critical analysis, and advocacy. Building on WLUML's leadership programs since 1998, the revised TFLI challenges the notion that feminism is solely a Western concept, fostering both individual and collective forms of leadership. The program encourages participants to critically examine the roots of gender discrimination, apply intersectional and feminist lenses to their work, and develop strategies for pursuing gender justice—from everyday interactions to systemic change—across local, national, and transnational arenas.

In December 2024, WLUML launched the first cohort of its reconceived TFLI, a six-week intensive program offering a deep dive into feminist leadership, movement-building, political advocacy, and feminist knowledge creation through research. Thirty young women activists from Iran, Afghanistan, and the diaspora took part in interactive training sessions, mentorship, and collaborative projects, gaining skills to strengthen feminist movements and engage in impactful advocacy. This renewed format reflects WLUML's commitment to empowering youth leaders who can drive change within their communities and across borders.

### Women Reclaiming Public Spaces

- Women's access to public spaces is a key indicator of gender equality. In many Muslim contexts, these spaces are viewed as male domains, making women's visibility both symbolic and practical in claiming citizenship. While post-colonial states often supported women's public presence as part of modernity, the rise of political Islam since the late 1970s has fueled efforts to restrict it, reversing earlier gains. In 2018, under its program **WLUML Under its Bodily Autonomy, Integrity, and Sexual Rights** WLUML launched *Women Reclaiming Public Spaces* to research, document, and connect initiatives advancing women's safe access. As part of this, in 2024 WLUML collaborated with authors from Iran, Pakistan, Afghanistan, Syria, Türkiye, Malaysia, Indonesia, and Britain on stories of women using cycling to defy restrictions and reclaim public space. Edited by Homa Hoodfar and Dana Kamour, *Riding to Freedom: Women and Bicycling in Muslim Contexts*—to be published on International Women's Day 2025—presents riding bicycle as a powerful symbol of freedom, resistance, and gender equality.

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## DIRECTOR'S REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **WLUML Launched a Lecture Series on Voluntary Unveiling: Between Political Protest, Denouncing or Reclaiming Religion?**

The Veiling and Unveiling Lecture Series, co-hosted by WLUML and Concordia University, was a major intellectual space for feminist scholars, activists, and students to critically engage with the intersection of modesty politics, veiling, and resistance across various Muslim-majority contexts. These lectures explored how women navigate religious, cultural, and political pressures surrounding veiling, as well as how unveiling can act as a form of political protest or personal autonomy. Thus far WLUML has held webinar on Turkey, Egypt, Morocco and Malaysia.

### **Hosting The Feminist Collective For Discussion and Drafting The Iranian Women Bill Of Rights:**

WLUML hosted Civil society within and outside Iran for preparing for a better and more women friendly society in future. WLUML is hosting the Feminist Collective to translate and examine the motto of 'Women, Life, Freedom' into specific demands and a vision for future Iran. After several consultations and strong debates online and in person, they have presented the draft of **Iranian Women's Bill of Rights as a Living Document**, opening the way for further and wider discussion.

### **The WLUML Podcast**

The WLUML Podcast is a storytelling space for anyone striving for individual and/or collective autonomy within Muslim countries and communities, but whose lives are shaped, conditioned or governed by patriarchal and/or authoritarian interpretations of Islam. This podcast aims to provide a channel of communication and solidarity as we work together towards the realisation of gender justice, equality and human rights. For the new WLUML Podcast we have connected to activists across different contexts. Hilal discusses Muslim women rappers and decolonising feminism, Mobeen and Sara shared their experiences in Afghanistan before the Taliban and their exile from their homeland, and Pasqualina shared her research on heavy metal musicians in the Middle East and how they produce music to promote their right to self-actualisation.

### **Financial review**

During the year, income of £74,645(2023: £10,746) was received. This income was applied to the objects of the organisation and charity. The net movement in funds for the year, as shown in the Statement of Financial Activities, amounted to a net surplus of £17,363 (Deficit 2023: -£849). The Charity's net assets (restricted and unrestricted) at 31 December 2024 were £21,677 (2023: £4,314).

### **Reserves Policy**

WLUML aims to maintain a free reserves fund to cover the equivalent of three months' expenditure for the organisation. A minimum of three months' reserves is good practice, and follows the Charity Commission guidance.

### **Risk Review**

WLUML uses agreed international and regional human rights standards as well as countries' own legal provisions as benchmarks for its international advocacy. Due care is taken to verify the accuracy of everything we print, which is checked in consultation both internally and with outside experts. The Trustees have identified and reviewed the major risks facing the charity and have established internal controls to mitigate these risks. One of the most significant risks continues to be the very competitive funding environment and donor preference away from core funding to programme funding. The Strategic Plan (2016 - 2021) takes account of this environment, as will the new fundraising strategy based on the Montreal Meeting. Under this strategy, in 2018 WLUML transitioned to primarily voluntary organisation ensuring its projects continued with minimal external funding. The board met again in 2020 and agreed to raise funding for specific project. However with the pandemic this process was postponed until 2023. WLUML Trustees confirm that the controls implemented are appropriate to the size of the charity and the nature of its operations. Everything we print, is checked in consultation both internally and with outside experts.

# **WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)**

## **DIRECTOR'S REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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### **Plans for the future**

The Strategic Plan initially adopted in 2022 has been extended through 2025. Further consultations, updates, and revisions to the Plan of Action will be undertaken as we advance our work. We will continue our campaign on constitutionalizing women's rights in post-conflict societies, as well as our Transformative Leadership Institute.

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

Trustees are recruited through an election process. A month in advance, the nomination papers are circulated to all members, members nominate prospective candidates, each nomination must be accompanied by a C.V. and consent form of the candidate and endorsed by at least two members. Elections take place at the AGM.

New Board and Council members receive a comprehensive induction pack which outlines their duties and terms & conditions. WLUML board members are based in different countries, and whenever possible training sessions take place that familiarise members with WLUML's history and principles. There is also a mentoring programme for those who have recently joined.

The directors who served the company during the year were as follows:

H Hoodfar  
N Haneefi  
V Narain  
N Shameem  
M Tajali  
A McCarthy  
A Elmohandes  
Z Yaftali  
A Nasir



# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## DIRECTOR'S REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### Statement of Director's responsibilities

The directors, who also act as trustees for the charitable activities of WLUML, are responsible for preparing the Director's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Director's report was approved by the Board of Directors.

**H Hoodfar**



Director

Dated: 10 August 2025

# **WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE DIRECTORS OF WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)**

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I report on the financial statements of the charitable company for the year ended 31 December 2024, which are set out on pages 6 to 15.

This report is made solely to the Board, in accordance with section 145 of the Charities Act 2011. My independent examination has been undertaken so that I might state to the Board those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Board, for my independent examination or for this report.

#### **Respective responsibilities of Directors and examiner**

The directors, who also act as trustees for the charitable activities of Women Living Under Muslim Laws - International Solidarity Network (WLUML), are responsible for the preparation of the financial statements. The Directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Caroline Brazier ACA, DChA  
Cansdales Business Advisers Limited  
St Mary'S Court  
The Broadway  
Old Amersham  
Bucks

Dated: .....

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b><u>Income from:</u></b>					
Donations and legacies	2	74,394	-	74,394	9,689
Charitable activities	3	3	-	3	1,022
Investments	4	248	-	248	34
<b>Total income</b>		<u>74,645</u>	<u>-</u>	<u>74,645</u>	<u>10,745</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	57,321	-	57,321	11,413
<b>Net income/(expenditure) for the year</b>		<u>17,324</u>	<u>-</u>	<u>17,324</u>	<u>(668)</u>
<b><u>Other recognised gains and losses</u></b>					
Other gains or losses	8	39	-	39	(181)
<b>Net movement in funds</b>		<u>17,363</u>	<u>-</u>	<u>17,363</u>	<u>(849)</u>
Fund balances at 1 January 2024		<u>2,469</u>	<u>1,845</u>	<u>4,314</u>	<u>5,163</u>
<b>Fund balances at 31 December 2024</b>		<u><u>19,832</u></u>	<u><u>1,845</u></u>	<u><u>21,677</u></u>	<u><u>4,314</u></u>

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

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.

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUMI)

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Cash at bank and in hand		42,605		4,818	
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	(20,928)		(504)	
Net current assets			21,677		4,314
<b>Income funds</b>					
Restricted funds	<b>10</b>		1,845		1,845
Unrestricted funds			19,832		2,469
			21,677		4,314

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 Directors on .....

H. Hoodfar.....  .....  
Director

Company Registration No. 04117440

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### Charity information

Women Living Under Muslim Laws registered as a charitable organisation with the Charity Commission of England and Wales on 3rd November 2011.

#### 1.1 Accounting convention

Women Living Under Muslim Laws is a charitable company incorporated in England and Wales. 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. The address of the registered office is given on the legal and administrative information page. The nature of the charity's operations and principal activities are that of providing information, solidarity and support for all women whose lives are shaped, conditioned or governed by laws and customs said to derive from Islam.

The financial statements have been prepared in accordance with the charitable company'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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note.

#### 1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors 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 Directors 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.

#### 1.4 Income

Income is recognised when the charitable company 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.

In the event that income received is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income received which is contractually or otherwise not expendable until a further period is deferred.

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Costs are allocated directly to projects where they can be identified as relating solely to a particular project. Other costs are included as core operating expenditure and allocated to the projects on the basis of the International Coordination Office (ICO) time and resources on each project. Expenditure is accounted for on an accruals basis, inclusive of VAT, which cannot be recovered.

#### 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 Foreign exchange

All assets and liabilities held in foreign currencies are translated into sterling at the rate of exchange at the balance sheet date. Transactions in foreign currencies during the year are translated into sterling at the rate of exchange on the transaction date. All exchange differences are taken into account in arriving at the result for the year

### 2 Donations and legacies

	2024	2023
	£	£
Donations and gifts	74,394	9,689
	<u>74,394</u>	<u>9,689</u>
<b>Donations and gifts</b>	<u>74,394</u>	<u>9,689</u>

All donations and gifts income was considered unrestricted for 2024 and 2023.

WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Charitable activities

	2024	2023
	£	£
Other income	3	1,022

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	248	34
	<u>248</u>	<u>34</u>

### 5 Charitable activities

	2024	2023
	£	£
Donation	20,000	-
Advocacy and Capacity buildings	34,131	7,953
Office costs	496	1,176
Consultancy	1,224	1,210
Accountancy Fees	546	504
IE Fees	354	-
Publications	570	570
	<u>57,321</u>	<u>11,413</u>

Restricted expenditure for 2024 totalled £Nil (2023: Nil).

Unrestricted expenditure for 2024 totalled £57,321 (2023: £11,413).

### 6 Employees

The average monthly number employees during the year excluding directors was:

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

There were no employees in either year whose annual remuneration was £60,000 or more.

### 7 Taxation

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



# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 8 Other gains or losses

	2024	2023
	£	£
Foreign exchange Gain/(Loss)	39	(181)

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

	2024	2023
	£	£
Trade creditors	19,932	-
Accruals and deferred income	996	504
	20,928	504

### 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.

	Balance at 1 January 2023	Movement in funds Income	Balance at 1 January 2024	Movement in funds Income	Balance at 31 December 2024
	£	£	£	£	£
Donations	1,845	-	1,845	-	1,845

#### Restricted Funds

- Donations - Donations received that were restricted to communications and publication costs.

### 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 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	2,469	74,645	(57,321)	39	19,832

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

### 11 Unrestricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	3,318	10,745	(11,413)	(181)	2,469

### 12 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2024 are represented by:					
Current assets/(liabilities)	19,832	1,845	21,677	1,845	4,314
	19,832	1,845	21,677	1,845	4,314

### 13 Related party transactions

None of the directors (or any persons connected with them) received any remuneration from charitable company during the year (2023: none).

The directors did not receive any benefits from the charity in the year (2023: £nil), they were reimbursed expenses in the year of £nil (2023: £4,055). No director received payment for professional or other services supplied to the charity (2023: none).

Total donations received from trustees during the year amounted to £nil (2023: £3,000) and no conditions were placed on these donations.

### 14 Ultimate Controlling Party

There is no controlling party.

### 15 Legal Status

The company is limited by guarantee and not having a share capital. The liability of each member in the event of winding up is limited to a maximum of £1 each whilst they are a member and within one year of ceasing to be a member.

**There were nine members at 31 December 2024 (2023: nine).**