

Re-Enlighten

Trustees' Report and Financial Statements

For the year ended 31 December 2023

Re-Enlighten
(A company limited by guarantee)

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Re-Enlighten
(A company limited by guarantee)

Reference and Administrative Details of the Company, its Trustees and Advisers
For the year ended 31 December 2023

Trustees I Ahmed
 S Akram
 M Nahim
 M Saeed

Company registered
number 08971532

Charity registered number 1158597

Registered office 20 Green Lane
 Small Heath
 Birmingham
 West Midlands
 B9 5DB

Accountants Dains Audit Limited
 2 Chamberlain Square
 Paradise Circus
 Birmingham
 B3 3AX

Re-Enlighten

(A company limited by guarantee)

Trustees' report

For the year ended 31 December 2023

The Trustees present their annual report together with the financial statements of the Company for the year 1 January 2023 to 31 December 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Company also trades under the names Islamwise.

Objectives and activities

a. Policies and objectives

The objectives of the Charity as set out in its memorandum of association consist of the following:

1) To advance the Islamic faith without prejudice to the generality of the foregoing by any or all of the following:

- (1) The propagation of the true message of Islam.
- (2) Clarifying any misconceptions about the Islamic faith.
- (3) The promotion of learning and appropriate support for any new Muslims.

2) Such other charitable purpose or purposes according to the law of England and Wales as the Trustees in their absolute discretion shall select from time to time.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

At Islamwise, we focused on 4 key categories of work in 2023:

- 1) Conveying Islam
- 2) Supporting new Muslims
- 3) Education
- 4) Empowering others

Each of these areas includes a range of activities and services designed to support our mission. Below, we outline our achievements in these key areas during 2023.

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(A company limited by guarantee)

Trustees' report (continued)

For the year ended 31 December 2023

Achievements and performance (continued)

Conveying Islam

Islamwise has always placed a strong emphasis on sharing the message of Islam with clarity and compassion. In 2023, we were privileged to facilitate 141 Shahadahs, helping individuals take the momentous step of embracing Islam. This achievement is a testament to the effectiveness of our outreach efforts and the trust that individuals place in our organisation during such a significant spiritual journey.

Our dedication to disseminating knowledge about Islam was further demonstrated by the distribution of 46,144 dawah leaflets, booklets, and Qur'ans. These materials served as valuable resources for individuals seeking to understand Islam, whether they were new Muslims or those simply curious about the faith.

In addition to physical distributions, we embraced the digital age by engaging in meaningful conversations with non-Muslims through various online platforms. Our increased activity on social media, coupled with the production of compelling video content, allowed us to reach a wider audience than ever before. Our social media campaigns were not only successful in conveying the core tenets of Islam but also in fostering respectful dialogue and understanding.

As a result of these efforts, our social media following grew significantly, with an average increase of 14% on both Facebook and Instagram. This growth reflects our ability to connect with diverse audiences and highlights the expanding reach of our message.

Supporting new Muslims

In 2023, we continued to provide comprehensive support to new Muslims, ensuring they had the resources and guidance needed to navigate their new faith journey. We distributed new Muslim gift packs, which included essential items and resources to assist them in their early days as Muslims. Moreover, our personalised mentoring services were instrumental in providing one-on-one support, helping new Muslims feel welcomed and supported within the community.

Recognising the ongoing challenges posed by the pandemic, we introduced new chat groups and increased our online interactions to maintain a sense of community and accessibility. These digital initiatives allowed us to continue offering our services without interruption, ensuring that new Muslims could always find the support they needed.

Our commitment to fostering a sense of belonging was further demonstrated through the organisation of 50 meetups throughout the year. These gatherings included our monthly sisters' gatherings, community kitchens, and iftar events during Ramadan, all of which provided opportunities for new Muslims to connect with others and strengthen their sense of community. Additionally, we facilitated three Nikkah ceremonies free of charge, enabling reverts to begin their marital journeys within the framework of Islam.

To celebrate and mark the importance of Eid, we hosted gatherings for both Eid al-Fitr and Eid al-Adha at prominent venues such as Edgbaston Cricket Club and Green Lane Masjid. These events were well-received and provided a joyful and inclusive atmosphere for all participants.

Our social media platforms played a crucial role in showcasing the positive impact of our support services. Through stories and testimonials, we highlighted the journeys of new Muslims, demonstrating the transformative power of our work.

Education

Education remains at the heart of our mission, and in 2023, we continued to provide a range of educational opportunities tailored to the needs of new Muslims. We offered live webinars on topics specifically designed to address the challenges faced by new Muslims. These sessions were well-attended and provided valuable insights and guidance

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Trustees' report (continued)

For the year ended 31 December 2023

Achievements and performance (continued)

on various aspects of Islamic practice and belief.

In addition to live sessions, we recorded and produced educational video series, making our content accessible to a broader audience at their convenience. This initiative ensured that those unable to attend live sessions could still benefit from our educational resources.

A significant aspect of our educational outreach involved partnering with Green Lane Masjid to offer free one-on-one Quran lessons. This partnership allowed us to provide personalised Quranic education, ensuring that each student received the attention and support they needed to progress in their studies. Over the course of the year, we provided more than 200 hours of group Arabic courses and 343 hours of online Quran lessons, demonstrating our commitment to making Islamic education accessible to all.

Our Quran classes regularly served over 50 individuals, with more than 20 people completing their learning on how to pray. This achievement underscores the importance of our educational programmes in helping new Muslims integrate Islamic practices into their daily lives.

Furthermore, we sponsored over 30 free student places on courses offered by Green Lane Masjid Educational College. This initiative provided students with the opportunity to deepen their knowledge of Islam and develop their skills in various aspects of religious learning.

Throughout the year, we actively shared educational content on our social media platforms, keeping our community engaged and informed. Our efforts were rewarded with nearly a 10% increase in YouTube subscribers, and our videos received 188,000 views in 2023, reflecting the growing interest in our educational offerings.

Empowering Others

Empowering others to take an active role in their communities and support new Muslims is a key aspect of our work. In 2023, we delivered training sessions to mosques and organisations, equipping them with the knowledge and skills needed to provide effective support to new Muslims. These training sessions were well-received and helped to create a network of support across various communities.

One of the highlights of the year was our second annual Umrah trip, which saw 12 reverts embark on this spiritual journey. This trip was a profound experience for all participants, and it underscored the importance of community support in helping new Muslims strengthen their faith.

We also conducted courses on how to correctly convey Islam, ensuring that our volunteers and community members were well-prepared to engage in dawah activities with confidence and accuracy. In addition, we provided training for mentors, both onsite and online, to support new Muslims in their faith journey.

Our commitment to empowering others was also evident in our social media presence, where we shared success stories and highlighted the collaborations that made these achievements possible. By sharing these stories, we aimed to inspire and motivate others to take an active role in supporting new Muslims and conveying the message of Islam.

Looking ahead, Islamwise is committed to continuing and expanding its efforts in each of these four key areas. We aim to build on the successes of 2023, further increasing our impact and reaching even more people with our services. Despite the challenges posed by the pandemic, we remain dedicated to our mission and are confident in our ability to adapt and thrive in the coming years, insha'Allah.

Re-Enlighten

(A company limited by guarantee)

Trustees' report (continued)

For the year ended 31 December 2023

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Reserves are represented by the fund balances as disclosed in the charity's balance sheet on page 10 of the financial statements.

The charity's balance sheet shows unrestricted reserves (reserves that do not carry any restrictions on how they can be used) of £111,885 at 31 December 2023 (2022: £186,106).

Structure, governance and management

a. Constitution

Re-Enlighten is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

The overall management and control of the charity is the responsibility of the Trustees who give their time freely and receive no remuneration or other benefits for carrying out their role.

The Trustees meet frequently throughout the year to make strategic and operational decisions.

d. Policies adopted for the induction and training of Trustees

New Trustees undergo a briefing on their legal obligations under Charity law, the content of the memorandum and articles of association, the management and decision making processes, the business plan and recent financial performance of the charitable company. New Trustees also meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Re-Enlighten

(A company limited by guarantee)

Trustees' report (continued)

For the year ended 31 December 2023

Structure, governance and management (continued)

e. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

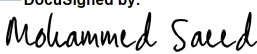
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 12 September 2024 and signed on their behalf by:

DocuSigned by:

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M Saeed
 Trustee

Re-Enlighten

(A company limited by guarantee)

Independent Examiner's Report For the year ended 31 December 2023

Independent examiner's report to the Trustees of Re-Enlighten ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

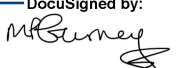
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 Examiner's Statement

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:

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 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 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.

DocuSigned by:

43BC1C32A70A4BD...
Signed:

Dated: 12 September 2024

Mark Gurney FCCA

Dains Audit Limited
Birmingham

Re-Enlighten**(A company limited by guarantee)****Statement of financial activities (incorporating income and expenditure account)****For the year ended 31 December 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	4	81,725	81,725	150,988
Investments	5	980	980	-
Other income	6	403	403	19
Total income		83,108	83,108	151,007
Expenditure on:				
Charitable activities		157,329	157,329	135,677
Total expenditure		157,329	157,329	135,677
Net movement in funds		(74,221)	(74,221)	15,330
Reconciliation of funds:				
Total funds brought forward		186,106	186,106	170,776
Net movement in funds		(74,221)	(74,221)	15,330
Total funds carried forward		111,885	111,885	186,106

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 20 form part of these financial statements.

Re-Enlighten
(A company limited by guarantee)
Registered number: 08971532

Balance sheet
As at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	-	-
Investments	12	100,000	100,000
Current assets			
Cash at bank and in hand		41,409	117,643
		41,409	117,643
Creditors: amounts falling due within one year	13	(29,524)	(31,537)
Net current assets			
		11,885	86,106
Total net assets			
		111,885	186,106
Charity funds			
Unrestricted funds	14	111,885	186,106
Total funds			
		111,885	186,106


The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 12 September 2024 and signed on their behalf by:

DocuSigned by:

8A7E9C1ED9264E6
M Saeed
Trustee

The notes on pages 10 to 20 form part of these financial statements.

Re-Enlighten**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 December 2023**

1. General information

Re-Enlighten is a charity registered in England and Wales with the Charity Commission and is incorporated as a private company limited by guarantee in England and Wales. The registered charity and company numbers, along with the registered office address, are given on page 1. The principal activity of the charity are set out in the Trustees' Report.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Re-Enlighten 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.

2.2 Going concern

The Trustees have a reasonable expectation that the Group has adequate resources to continue in operational existence for a period of at least twelve months from the date of approval of these financial statements. Thus they have concluded that it is reasonable to continue to prepare the financial statements on a going concern basis.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 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 allocated on the portion of the asset's use.

Re-Enlighten**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 December 2023**

2. Accounting policies (continued)**2.4 Expenditure (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	- Over 3 years
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2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Re-Enlighten**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 December 2023**

2. Accounting policies (continued)**2.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

Re-Enlighten
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Income and expenditure allocation

Income and expenditure incurred by the charity is apportioned where it relates to more than one category.

4. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	81,725	81,725	150,988

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	980	980	-

Re-Enlighten**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 December 2023****6. Other incoming resources**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other income	403	403	19

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	137,275	20,054	157,329	135,677

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	77,036	58,278
Hospitality	11,878	2,074
Advertising and promotion	37,104	36,046
Equipment	-	7
Speaker fees	-	350
Printing and design	97	3,637
Food purchases	11,160	710
	137,275	101,102

Re-Enlighten**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 December 2023****7. Analysis of expenditure by activities (continued)****Analysis of support costs**

	Total funds 2023 £	Total funds 2022 £
Accountancy	5,200	700
Finance costs	292	732
Office costs	-	22,200
Professional fees	-	168
Advertising and marketing	14,562	10,775
	20,054	34,575

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,150 (2022 - £1,050).

9. Staff costs

	2023 £	2022 £
Wages and salaries	70,034	52,842
Social security costs	5,514	4,448
Contribution to defined contribution pension schemes	1,488	988
	77,036	58,278

The average number of persons employed by the Company during the year was as follows:

	2023 No.	2022 No.
Employees	3	3

No employee received remuneration amounting to more than £60,000 in either year.

Re-Enlighten
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Notes to the financial statements
For the year ended 31 December 2023

10. Trustees’ remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

11. Tangible fixed assets

	Computer equipment £
Cost	
At 1 January 2023	3,206
At 31 December 2023	3,206
Depreciation	
At 1 January 2023	3,206
At 31 December 2023	3,206
Net book value	
At 31 December 2023	-
At 31 December 2022	-

Re-Enlighten**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 December 2023****12. Fixed asset investments**

	Unlisted investments £
Cost	
At 1 January 2023	100,000
	<hr/>
At 31 December 2023	100,000
	<hr/> <hr/>
Net book value	
At 31 December 2023	100,000
	<hr/>
At 31 December 2022	100,000
	<hr/> <hr/>

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	4,840
Amounts owed to group undertakings	27,585	25,997
Accruals and deferred income	1,939	700
	<hr/>	<hr/>
	29,524	31,537
	<hr/> <hr/>	<hr/> <hr/>

Amounts owed to group undertakings are unsecured, interest free, have no fixed date of repayment and are repayable in demand.

Re-Enlighten**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 December 2023****14. Statement of funds****Statement of funds - current year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds	186,106	83,108	(157,329)	111,885

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds	170,776	151,007	(135,677)	186,106

15. Summary of funds**Summary of funds - current year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	186,106	83,108	(157,329)	111,885

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	170,776	151,007	(135,677)	186,106

Re-Enlighten**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 December 2023****16. Analysis of net assets between funds****Analysis of net assets between funds - current year**

	Unrestricted funds 2023 £	Total funds 2023 £
Fixed asset investments	100,000	100,000
Current assets	41,409	41,409
Creditors due within one year	(29,524)	(29,524)
Total	<u>111,885</u>	<u>111,885</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Fixed asset investments	100,000	100,000
Current assets	117,643	117,643
Creditors due within one year	(31,537)	(31,537)
Total	<u>186,106</u>	<u>186,106</u>

17. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,488 (2022 - £988) in the year. There were no outstanding payments at the balance sheet date (2022 - £Nil).

Re-Enlighten

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Notes to the financial statements

For the year ended 31 December 2023

18. Related party transactions

Green Lane Masjid and Community Centre (GLMCC)

During the year ended 31 December 2023, GLMCC paid wages totalling £77,036 (2022 - £58,278) on behalf of Re-Enlighten.

As at 31 December 2023, a balance of £27,585 was owed to GLMCC (2022 - £25,997 owed to GLMCC).

19. Controlling party

The largest and smallest group in which the results of the Company are consolidated is that headed by Green Lane Masjid and Community Centre (GLMCC) which is a registered charity and is incorporated in England and Wales.

The registered address of GLMCC is 20 Green Lane, Small Heath, Birmingham, B9 5DB.