



ISLAM AWARENESS FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD 24 FEBRUARY 2023 TO 31 MARCH 2024

ISLAM AWARENESS FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

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FOR THE PERIOD ENDED 31 MARCH 2024

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ISLAM AWARENESS FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

Trustees	Sadik Miah	Chair	(appointed on: 01/02/2023)
	Zinzar Bajee Lafir	Treasurer	(appointed on: 10/01/2024)
	Md Rashid	Secretary	(appointed on: 01/02/2023)
	Mohammed Shafiq		(appointed on: 01/02/2023 & resigned on: 10/01/2024)

Principal Address PO Box 18527
Birmingham
B25 9NW

Charity Number 1202079

Independent Examiner Mohammad Ansari
Ansari & Co
Charity Accountants & Consultants
Kings Court
17 School Road
Birmingham
B28 8JG

Bank Natwest Bank
Birmingham
B2 4BF

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2024

The Trustees present their report and financial statements for the period of 24 February 2023 to 31 March 2024. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "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) (effective 01 January 2019).

Structure, governance and management

Governing document/Constitution

The organisation is a Charitable Incorporated Organisation (CIO). The charity was established by Constitution and registered with the Charity Commission on 24 February 2023, under number 1202079.

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Recruitment and training of trustees

The Board of Trustees currently consists of three members who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. The list of current Trustees can be found on page 2 of this document.

Organisational structure

The Charity is principally based in Birmingham but intends to work with organisations across the United Kingdom. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and volunteers.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2024

Aims, objectives and activities

Aims, objectives and intended impacts

Our organization is dedicated to:-

- a) Conveying the message of Islam to address misconceptions and foster better understanding;
- b) Supporting underprivileged individuals and families to promote community cohesion; and
- c) Building bridges among diverse communities through education, dialogue, and collaboration.

Objects:

"1) To advance the religion of Islam by means of, but not exclusively, the provision of facilities and publications for Islamic education and propagation of Islam in accordance with the teachings of the Quran and the sunnah of the prophet Muhammad (peace be upon him) as interpreted by the Ahle Sunnah wal Jamaa school of thought;

2) To relieve financial hardship among poor people, and other people in financial hardship by means of, but not exclusively, making grants for providing or paying for items, equipment, services and facilities, including the provision of food and other necessities for the benefit of the said persons."

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- That there is no detriment or harm arising from the aims or activities.

Keys risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy will be reviewed regularly by the Trustees.

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2024

Review of achievements and performance for the period

We have managed to establish our website, a dedicated YouTube channel and a very active social media section with thousands of followers on our Facebook page and regular outreach stalls that take place weekly. We have also been holding the mentoring and training of our team of trustees, volunteers and the people accepting the Islamic faith.

These sessions are focused on explaining the message of Islam in clear and simple terms to dispel any misconceptions about Islam and at the same time to develop positive community relations with a view to building stronger and safer communities across the country.

Public information stalls about clarification of misunderstandings about Islam organised in various cities including a weekly stall in Birmingham and cities like Liverpool, Oxford, Cardiff, etc

Booklets and information were distributed with a view to build better community relations and build stronger communities.

A dedicated website was established by the name of **www.iaf.charity** in order to make all the info accessible to the wider community.

During the past year, the Islam Awareness Foundation has been active throughout the year and have managed to:-

- Run almost 190 street stall days;
- Distribute approximately 18,000 Islamic books, including 8,000 English translation Qurans (donated by IERA, Islamwise and IDCI or purchased from One True Message Foundation); and
- Posted literature and Qurans to individuals and organisations throughout the UK by post based on public requests.

We have ensured transparency by accounting for managing funds to build programmes benefitting the community.

Volunteers have been the backbone of our project and like trustees all our volunteers have contributed significantly in the delivery of our activities as well as assisting in funding the work.

We extend our heartfelt gratitude to:-

- Our donors and supporters, whose generosity has been instrumental;
- Our volunteers, who dedicated countless hours to making a difference; and
- Partner organisations for their collaboration in achieving shared goals.

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2024

Financial review

Principal sources of funding

The principal source of funding for the Charity is from individual donors. Voluntary donations received in the period amounted to £23,107. Costs were kept under rigid control during the period and monitored regularly.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations and charitable activities. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 March 2024, the charity held reserves of £19,145 as unrestricted and undesignated free reserves. Restricted reserves at the end of the year amount to £Nil.

Going Concern

The Charity reported a cash inflow of £19,545 for the period and expects to make an inflow in 2024-25 also. 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 these financial statements.

Future plans

As we look ahead to next year, we aim to:-

- Expand our outreach programs to reach more individuals;
- Strengthen partnerships with local organisations to enhance impact;
- Continue addressing pressing issues like Islamophobia through awareness campaigns; and
- Establish our own Islamic centre when we can have a food bank to serve the underprivileged.

Fundraising opportunities and the amount of total funds raised is an ongoing issue and we are trying to put policies and strategies in place to help manage our income levels against work needs.

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 31 December 2024 and signed on their behalf, by:



Sadik Miah
Trustee & Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE PERIOD ENDED 31 MARCH 2024**

I report on the financial statements of the charity for the period ended 31 March 2024 which are set out on pages 10 to 17.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees 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 charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and Examiner

The Trustees, who are also the Directors of the Company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

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

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- 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 seeks explanations from the Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE PERIOD ENDED 31 MARCH 2024**

Independent examiner's statement

In the course of my examination, no matter has come to my attention:-

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



Mohammad Ansari

Ansari & Co

Charity Accountants & Consultants

Birmingham

B28 8JG

Dated: 31 December 2024

ISLAM AWARENESS FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 MARCH 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
	Note			
Income from:				
Donations and legacies	2	23,107	-	23,107
Total income		23,107	-	23,107
Expenditure on:				
Charitable expenditure	3	3,962	-	3,962
Total expenditure		3,962	-	3,962
Net movement in funds		19,145	-	19,145
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward	6	19,145	-	19,145

All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 17 form part of these financial statements.

ISLAM AWARENESS FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 £	£
Current assets			
Cash at bank and in-hand		19,545	
		<u>19,545</u>	
Creditors:			
Amounts falling due within one year	5	400	
		<u></u>	
Net current assets			19,145
Net assets			<u>19,145</u>
Funds			
Unrestricted funds	6		19,145
Total funds			<u>19,145</u>

The notes on pages 13 to 17 form part of these financial statements.

The financial statements were approved by the Trustees on 31 December 2024 & signed on their behalf, by:



Sadik Miah
Trustee & Chair

ISLAM AWARENESS FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

CASH FLOW STATEMENT

FOR THE PERIOD ENDED 31 MARCH 2024

	Note	2024 £
Cash flows from operating activities:		
Net cash provided by operating activities	9	19,545
		<hr/>
Increase / (decrease) in cash & cash equivalents in the reporting period		19,545
		<hr/>
Cash & cash equivalents at the beginning of the reporting period		-
		<hr/>
Cash & cash equivalents at the end of the reporting period	10	19,545
		<hr/>

The notes on pages 13 to 17 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

1. Accounting policies

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

The Charity 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.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the period and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the period in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to activities in furtherance of the objects of the Charity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

1. Accounting policies (cont.)

c) Funds accounting

Funds held by the charity are:

Unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – These are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds – These are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

d) 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.

e) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

2. Donations and legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Voluntary donations	23,107	-	23,107
	<u>23,107</u>	<u>-</u>	<u>23,107</u>

ISLAM AWARENESS FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

3. Charitable activities - costs

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Rent & storage costs	2,376	-	2,376
Books & printing	1,109	-	1,109
Equipment	75	-	75
Bank charges	2	-	2
Legal & professional	400	-	400
	<hr/> 3,962 <hr/>	<hr/> - <hr/>	<hr/> 3,962 <hr/>

4. Staff & Trustees costs

There were no employees in the period.

During the period £NIL of expenses were incurred for the reimbursement of Trustees' expenses. The Trustees received no other remuneration in the period.

5. Creditors

	Total 2024 £
Accruals	400
	<hr/> 400 <hr/>

ISLAM AWARENESS FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

6. Statement of funds

	Brought forward £	Incoming resources £	Resources expended £	Fund transfers £	Carried forward £
Unrestricted funds					
General reserve	-	23,107	(3,962)	-	19,145
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	-	23,107	(3,962)	-	19,145
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

7. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2024 are represented by:			
Net current assets	19,145	-	19,145
	<hr/>	<hr/>	<hr/>
Total funds	19,145	-	19,145
	<hr/>	<hr/>	<hr/>

8. Related parties

There were no related party transactions in the period.

ISLAM AWARENESS FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

9. Reconciliation of cash flows from operating activities

**2024
£**

Net income / (expenditure) for the reporting period	19,145
Increase / (decrease) in creditors	400
Net cash provided by operating activities	19,545

10. Analysis of cash and cash equivalents

**2024
£**

Cash at bank and in hand	19,545
Total of cash and cash equivalents	19,545

10A. Analysis of changes in net debt

	At start of year £	Cashflows in year £	At end of year £
Cash	-	19,545	19,545
	-	19,545	19,545