



THE WORLD  
FEDERATION  
OF KSIMC

Registered Charity in the UK No. 282303

# TRUSTEES REPORT AND FINANCIAL STATEMENTS

for the year ended  
December 2022



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# OBJECTIVES

## **Our Vision:**

To be a spiritually vibrant progressive and unified global community for the pleasure of Allah (SWT).

## **Our Mission:**

To connect and lead the global membership into a unified community to represent its voice and enable them to achieve a shared vision.

## **Objectives of the World Federation of KSIMC and Public Benefit:**

The World Federation of KSIMC (The World Federation) believes that all human beings are entitled to basic provisions, and therefore one of its key strategic objectives is to undertake humanitarian projects to achieve this. The long-term aim of the World Federation is to bring about self-sufficiency within the developing world, through providing access to water, relief of poverty and education for all. In addition, the organisation's core values include spreading the true message of Islam as a religion that emphasises on peace and upholding human values.

**Projects are implemented through working closely with partners based in different parts of the globe. Examples of projects undertaken include:**

- » Rapid response to emergencies and disasters worldwide
- » Relieving financial deprivation through economic development and building human capacity and potential
- » Supporting of projects that provide for safe drinking water in developing countries
- » Annual Ramadan Relief appeal which distributes food packs to needy families
- » Provision of necessities to groups that are most vulnerable, such as seniors, children and women
- » Sponsoring students from developing countries wishing to study in regions with a high level of education, supported by adequate resources and facilities
- » Engagement with various interfaith groups aimed at bridging the gap between Muslim communities and those of other religions, in order to promote community cohesion
- » Publication and distribution of Islamic books

**Our motto is 'We exist to serve'.**

**The organisation's constitutional objectives are:**

1. to promote the Shia Ithna-Asheri faith throughout the world;
2. to relieve poverty amongst the members of the Community; and
3. to educate members of the Community (where 'the Community' shall mean all those persons throughout the world who are of the Shia Ithna-Asheri faith).

The following report outlines the activities of the Charity in more detail. Each of these activities falls under one of three main departments in the Charity, namely:

1. WF-AID
2. Education
3. Advancement of Islamic Education; and
4. Community Affairs.

These four departments both further the legal objects of the Charity and concentrate efforts within the plethora of activities undertaken.

An action plan is developed each three-year cycle and guided by Conference which forms the basis of the strategic direction of each department. The Trustees monitor the efficacy of programs and grants through regular reporting from beneficiaries and these are communicated to donors specifically and the public at large on the website. The Trustees of The World Federation of KSIMC are committed in ensuring they have considered Section 17 of the Charities Act 2011 guidance on public benefit and the specific guidance for charities for the advancement of religion.

## Structure and Governance

The World Federation is governed by its Constitution dated 27 December 1980, (as amended in May 2014, May 2011, December 2010, October 2009, September 2006, October 2003, June 1997 and October 1990). The accounts have been prepared under the Charities SORP Second Edition, effective 1 January 2019.

## Membership

The World Federation was registered as a charity in England and Wales on 1 June 1982. It was accredited as a Non- Governmental Organisation ('NGO') in Special Consultative Status with the Economic and Social Council of the United Nations in July 2007 and became a member of the Fundraising Standards Board in February 2008.

Following the implementation of the Charities (Protection and Social Investment PSI) Act 2016, the Charity has reviewed its fundraising activities and confirms that it complies with the regulation. The Charity did not make use of any external fundraisers. No complaints were received in respect of its fundraising activities.

## Organisational Structure

The World Federation has an elected President, Vice President, Hon. Treasurer and Hon. Assistant Treasurer. The Secretariat, led by a nominated Secretary General, and assisted by a nominated Assistant Secretary General, has overall responsibility of the staff and volunteers that coordinate the activities of the organisation. The six Office Bearers are the key management personnel of the Organisation and effectively act as the senior management team. The Office Bearers are not remunerated for their services and are only reimbursed occasionally for expenses incurred for duties carried out as Trustees.

The World Federation also has an Executive Council, made up of Councillors from its membership, who regularly meet to monitor the organisation's activities and progress. A triennial conference is also organised to discuss the progress of the preceding three-year period and the direction for the next three years. The Conference has the power to adopt important and strategic resolutions and can amend the Constitution.



## Appointment of the Trustees

The appointment of the Trustees is governed by the Constitution. The Board of Trustees devote their time voluntarily. The organisation undertakes training needs analysis of its Trustees, actively encouraging them to undergo training to fulfil their development needs.

## The corporate governance framework

After a strategic reorganisation in 2006, a significant proportion of The World Federation's services were devolved to its regional members who were better informed of the local needs and resources of the community. The organisation now works through its 4 departments WF-AID, Education, Community Affairs and Advancement of Islamic Education. Each department is led by a Head, who is responsible for managing the activities of that department.

## Administrative & Reference Details for the year ending 31 December 2022

### Status:

Registered charity in England & Wales

### Charity No:

282303

### Office Bearers

(Key Management Personnel)

### President:

Safder Jaffer

### Vice President:

Dr Munir Datto

### Secretary General:

Arifali Hirji

### Assistant Secretary General:

Ali Jawad Hansraj (Appointed 13 January 2023)

### Hon. Treasurer:

Zaffarali Khakoo (Resigned 10 July 2023)

### Assistant Hon. Treasurer:

Sajjad Rajan

### Accountant:

Mohamed Lakha

### Trustees:

Safder Jaffer (Elected 25 July 2020)

Arifali Hirji (Appointed 29 July 2020)

Zaffarali Khakoo (Resigned 10 July 2023)

Dr Munir Datto (Elected 25 July 2020)

Ali Jawad Hansraj (Appointed 13 January 2023)

Sajjad Rajan (Elected 25 July 2020)

**Principal Office:**

The World Federation of KSIMC  
Wood Lane, Stanmore  
Middlesex, HA7 4LQ  
United Kingdom

**Bankers:**

Barclays Bank, Harrow, UK  
Habib Bank AG Zurich, London UK  
Habib American Bank, NY, USA

**Auditors:**

Haysmacintyre LLP  
10 Queen Street Place,  
London EC4R 1AG

## WF-AID

The WF-AID department engages in international relief and development activities and envisions a world free of suffering, where all human beings have access to basic needs like clean water, food, shelter, sanitation, education and health. The main core projects that WF-Aid focuses on annually are food relief through the Ramadan Relief appeal, WASH projects through the Ali Asghar Water Appeal, education through the Brighter Futures appeal and Health and Microfinance projects. WF-Aid also has an Emergency relief appeal which is run as and when the need arises.

### RAMADAN RELIEF

Ramadan Relief is our largest annual appeal, focusing on providing food relief across many countries worldwide.



REGION	FOOD PACKS	CASH GIFTS	COMMUNITY MEALS	EID GIFTS	FAMILIES	SADAATS	KHOJA	TOTAL INDIVIDUALS	TOTAL MEALS
PAKISTAN	30,441	6,667	422	1,017	42,399	69,573	15,675	207,104	7,745,605
INDIA	8,261	4,358	0	0	12,619	11,355	15,488	53,776	2,150,980
ASIA - OTHER	2,264	333	10	0	2,949	866	0	13,591	204,844
MIDDLE EAST	3,453	147	0	2,266	5,578	5,815	220	223,838	1,048,240
EUROPE	50	0	0	0	0	0	0	210	1,950
AFRICA	11,526	5,323	757	803	37,164	120	1,740	277,828	3,987,199
CARIBBEAN	71	0	0	0	71	0	0	422	1,200
<b>TOTALS 2022</b>	<b>56,066</b>	<b>16,828</b>	<b>1,189</b>	<b>4,086</b>	<b>100,780</b>	<b>87,729</b>	<b>33,123</b>	<b>776,769</b>	<b>15,140,018</b>
<b>TOTALS 2021</b>	<b>56,587</b>	<b>8,734</b>	<b>4,755</b>	<b>950</b>	<b>64,488</b>	<b>68,800</b>	<b>33,165</b>	<b>323,697</b>	<b>11,795,318</b>

The figures above include a breakdown of regions distributed to both in 2022 and 2021 for comparative purposes. In 2021, WF-Aid raised a total of GBP £1,752,581 whereas in 2022 a total of GBP £1,004,374.02 was raised for Ramadan Relief. The main reason for this was due to the decision to focus on sustainable educational support with a focus on expanding the education strategy. Through the brilliant work of ground partners, WF-Aid was nevertheless able to reach more families and distribute more meals than in 2022 than in the previous year.



### Fitra, Fidya and Kaffara

Included in the Ramadan Relief appeal was the distribution of Fitrah, Fidya and Kaffarah (religious dues related to the month of Ramadan) in Africa, India & Pakistan. There were a total of 21,380 beneficiaries in Africa, 2,085 individuals benefited in India and 19,290 in Pakistan. **Grand total of 42,755.**

### Qurbani 2023

WF–AID is working with organisations in Tanzania and Kenya, Africa to facilitate the sacrifice of goats as part of the practice of Qurbani including Hajj Qurbani, which enables those less fortunate around the world to have readily obtainable provisions of food. The table below provides an overview of the number of Qurbanis provided in total in 2022.

	SUMMARY OF QURBANIS JAN-22 TO DEC-22
TOTAL QURBANI	1,240
BENEFICIARY FAMILIES	6,159
BENEFICIARY INDIVIDUALS	30,793
TOTAL USD \$	\$56,420

Out of the total 1,240 Qurbanis, a total of 397 were carried out specifically as 'Hajj Qurbani'. The following table provides a more detailed overview of these distributions:

	HAJJ 2022
QURBANI	379
FAMILIES	1,895
INDIVIDUALS	9,475
TOTAL USD \$	\$17,670



# EMERGENCY RELIEF

## Pakistan Emergency Relief

In August 2022, the catastrophic floods in Pakistan caused tremendous suffering to over 33 million locals – this was unlike anything that was experienced before in the nation’s history. WF-Aid responded immediately with a delegation from WF, comprising of Office Bearer’s, Department Managers, and Councillors who were on the ground in Pakistan assessing the need and working with ground partners to ensure vital relief was distributed immediately. This is described in the two sub-sections below:

### » Phase 1: Pakistan Emergency Flood Relief

WF with the help of ground partners reached out to the communities and initially provided necessary items like drinking water, food packs, hot meals, tents, mosquito nets, medical camps etc.

Below is a table which shows the aid provided to the flood victims.



FLOOD RELIEF 1



FLOOD RELIEF 2



FLOOD RELIEF 3



PAKISTAN FLOOD RELIEF												
Province	Iron Beds	Bedding	Tents / Tarpaulin	Mosquito net & sprays	Animal Feed	Medical Camps	Cooked Food	Food Packs	Gas Cylinder	Medicines	Water Tanks	Water Pumps
Sindh	-	-	2,214	5,870	284	7	-	2,370	-	7,916	60	-
Punjab	1,400	1,150	1,050	700	-	25	7,200	4,265	-	274	-	54
KPK	-	-	15	-	-	6	2,000	300	-	-	-	33
Balochistan	-	-	800	500	-	-	-	1,350	500	4,090	-	-
SUMMARY	1,400 Iron Beds	1,150 Dari	3,964 tents & 115 tarpaulins out of which 15 for sadaat. Size= 8'x35	6,070 mosquito nets (9,700 individuals)/ 1,000 mosquito sprays in sindh.	Animal feed to 284 animals.	38 camps which helped 19,250 individuals	Cooked food provided to 9,200 individuals	8,285 families were provided with the food packs.	500 families were provided with gas cylinders.	12,280 patients were given medicines.	60 tanks	87 water pumps installed.

WF-AID was able to provide vital relief to more than 114,436 beneficiaries affected by the catastrophic floods of 2022. These essentials allowed them to survive during the harsh conditions caused by heavy rain and flooding.

## » Phase 2: Pakistan 'Build a House' Appeal

Sr	Province	District	Number of Houses Completed	Number of Houses In Progress	Number of Houses to be Started Soon
1	Khyber Pakhtunkhwa	Dera Ismail Khan	32	29	21
2		Tank	3	0	7
3	Punjab	Mianwali	11	0	0
4		Dera Ghazi Khan	37	63	35
5		Jampur	42	0	0
6		Rajanpur	84	15	0
7		Bahawalpur	1	0	0
8		Fatah Muhammad	1	0	0
9	Sindh	Khairpur	25	71	32
10		Jacobabad & Shikarpur	0	22	92
11		Sukkur	0	15	20
12		Larkana & Dadu	0	0	25
13		Naushahro Feroze	0	15	60
14	Balochistan	Usta Muhammad	12	15	0
15		Jaffarabad	0	25	0
Total			248	270	292

In different regions across Pakistan that were severely affected by the flooding, WF-AID are constructing one room homes of size 12'x14' with a washroom. Until now, 248 homes have been completed while another 270 homes are very close to being finished, and the work is progressing daily.



## Philippines Typhoon Emergency

In 2022, during the typhoon emergency in the Philippines, WF-AID provided essential emergency relief supplies, including food packs, rations, medical assistance, and welfare aid to 80 Shia families in the Philippines to allow them to have adequate assistance to meet their immediate needs.

## Kenya Famine Project

Over 4 million Kenyans faced starvation during the year 2022 due to a protracted drought. In 5 villages of Chakama, WF-AID provided relief food packs to support the most vulnerable households comprising destitute widows, orphans, elderly, and disabled. A total of 650 beneficiaries were assisted.



## COEJ

An emergency appeal was set up by COEJ in June 2022 to provide support to Khoja families in Europe who are currently struggling with rising living costs (gas, electricity and food). Out of COEJ's target of raising £100,000, WF-AID contributed £15,000 from which 31 applicants across Europe benefited.

## ALI ASGHAR WATER APPEAL 2022

WF-AID's flagship Ali Asghar Water Appeal (AAWA) focuses on water, sanitation and hygiene (WASH) projects across water-scarce areas. After the success of AAWA 2021, WF-Aid continued to support projects in Africa, India, Pakistan and the Middle East.

As part of the Ali Asghar Water Appeal, WF-Aid have a year-round 'Build A Well' project where individuals can donate to build a well in their name or the name of a loved one. The below table shows the number of wells built in 2022 across India, Pakistan, & Kenya:

NO OF WELLS 2022 - REGION WISE			
REGION	SHALLOW	DEEP	TOTAL WELLS
INDIA	92	10	102
PAKISTAN	317	65	382
KENYA	30	0	30
TOTAL	439	75	514

Below shows the amount in GBP spent on 'Build a Well' Projects across Kenya, Pakistan and India, corresponding to the type of well which was built in the location. This is specific to 'Build a Well' Projects only, not including other water initiatives.

### AMOUNT ALLOCATED PER REGION

REGION	SHALLOW	DEEP	TOTAL WELLS
INDIA	£14.85K	£5.04K	£19.89K
PAKISTAN	£51K	£31.8K	£82.8K
KENYA	£46.93K		£46.93K
TOTAL	£112.78K	£36.84K	£149.62K

### Africa

In 2022, WF-AID provided a desalination plant for the locals of Nzavoni, Kenya. The solar-powered plant cost £76,440 and can produce up to 2,000 litres of potable water per hour, supplying over 600 families in Nzavoni and neighbouring villages.

In Handeni, Tanzania, WF-AID facilitated the construction of 2 boreholes with water storage tanks which will provide a minimum of 60,000 litres of water a day and support local schools, dispensaries, and villages.



WF-AID also funded the repairs of 24 boreholes across Uganda, each benefitting 250 families a day.

### Middle East

In 2020, WF-AID funded a sustainable water desalination plant along with a water truck in the North of Gaza. In 2021 WF-AID funded another truck, and in 2022 an additional truck as well as 172 water tanks were provided to the destitute locals across the North of Gaza.

WF-Aid helped install a solar-powered submersible pump in Sana'a, Yemen. This sustainable project provides 5250 beneficiaries with clean water.



## Pakistan

Over the course of 2022-23 fifteen solar-panelled wells will be constructed in Balkasar village, Punjab, Islamabad and in Skardu, Baltistan which will benefit more than 550 people daily and five water wells with solar panels and motors are being installed in different areas of Chiniot and Chakwal which will provide water to 1,260 individuals daily.

Due to the 2022 floods, over 40,000 locals of Dera Ismail Khan lost access to their previous sources of drinking water. To assist in remediating this, WF-AID commenced the installation of 12 submersible pumps across the region.



In 2022, WF-AID constructed 10 Deep wells for the flood-affected areas in Attock & Chakwal, Pakistan. These water wells will provide access to clean and safe drinking water to more than 200 beneficiaries daily. With the growing challenges that the floods and subsequent poverty are imposing on many, these wells are a step in the right direction for the beneficiaries in the Attock & Chakwal regions.

A submersible Solar Deep well equipped with 1000 litres capacity of water storage was built in Dera Ismail Khan, Pakistan to collect clean water and reduce the risk of disease.

In the district of Rahim Yar Khan, Pakistan a Solar Powered Reverse Osmosis filtration system plant was facilitated to attempt to solve the issue of polluted drinking water. Each pump will benefit over 2000 locals.

WF-AID also provided two reversible osmosis plants in Muzaffargarh, Punjab where people previously had to travel a great distance to fetch unclean and hazardous water. This has provided the people of Village Budhay Wala & Village TredheWala with safe, clean drinking water.



## HEALTH AND WELFARE

### Bangladesh

WF-AID facilitated the provision of an ambulance to benefit the city of Satkhira, Bangladesh. This will provide emergency transport for the locals.

### Pakistan

WF-AID's partnership with The Al Mahdi Hospital continues to provide free eye camps and surgeries to locals in various deprived areas around Pakistan. As of September 2022, a total of 442 patients were seen through regular screenings in Mianwali resulting in 151 surgeries.

WF-AID also provides monthly support towards the Patient Welfare Fund of Fatimiyah Hospital KPSIAJ. A total of 1,011 Khoja & 792 Non-Khoja patients benefitted in 2022.



### Iraq

WF-AID works in conjunction with the Al Asr Clinic in Najaf, which provides free healthcare to students, zawaars and local members of the community.

### Tanzania

WF-AID supports Medewell Health Centre in providing various gynaecological procedures and assistance with the support of the Mohsin and Fauzia Jaffer Foundation. In the period of October to December 2022, 9 operations were carried out.

The KSI Charitable Eye Centre is a premier eye centre providing affordable and quality eye care services to the community and residents. In 2022, 21,739 patients were seen, and 873 surgeries were administered. This is an ongoing project.



The table below shows the number of patients seen and the number of surgeries administered in 2022:

Project Name	No. Of patients seen	No. Of Surgeries
KSI Charitable Eye Centre, Temeke, Tanzania	21,739	873
Medewell Health Centre, Tanzania	-	9
Aeinullah Eye Clinic (Al Mahdi Hospital)	442	151
Mobile Eye Camps, Pakistan Baltistan Region	1,485	186

## EDUCATION

### Tanzania

WF-AID has undertaken to support and sponsor 30 secondary school students at the AhlulBayt Islamic Centre School since 2021. This programme provides holistic educational aid, with a focus on transporting students from remote Bilal Centres to the Ahlulbayt Islamic Centre in Kigoma where students can receive both secular and Islamic education. The students are set to graduate in 2024 and will be able to progress to advanced education or enter the workforce.

### Kenya

WF-AID funded the refurbishment of 7 classrooms at the Burani Centre in Kenya. This project has helped create a conducive environment fit for learning at the center, and benefits 535 children.

WF-AID also annually supports the running of 2 Educational Centres in Kenya from which a total of 348 families benefit.



### Iraq

WF-AID consistently facilitates salaries of 69 staff at a school for orphaned children in Najaf. This assistance continued in 2022.

### Pakistan

WF-Aid continued to support a Children's Home in Islamabad, Pakistan in 2022 and financed their schooling, tuition, food and clothing. Special academic tuition & Islamic education classes are also arranged in the evening. Frequent excursions & field trips are also organized.

Another educational centre for orphans in Pakistan was provided with operational support to cover the kitchen expenses for the students. A total of 300 students benefitted, and to assist with the escalating energy crisis, a solar power system was installed for the students and teachers at the centre.



## India

WF-AID has supported an orphanage since July 2018 with expenditure for school meals, rental costs, staff salaries and miscellaneous expenses. It continued to support 54 female students in 2022.

## Fill My Cup

The Fill My Cup programme provides children with breakfast and lunches in madrassas, nurseries and comprehensive schools to improve the student's learning, health and scholarly achievements. The programme is currently running in Bilal Muslim Mission centres in Kenya and Tanzania.

In 2022, 3,252 students were provided with daily breakfast across 15 centres in Kenya. In Tanzania, 1,228 students were provided with breakfast and lunch across 23 school centres and nurseries.



## MICRO FINANCE

In addition to emergency, food, water and educational aid appeals WF-Aid also focus on sustainable upliftment of families across the world. WF-Aid attempt to break the poverty cycle of disadvantaged families by providing them with employment opportunities.

## Pakistan

In February 2022, a total of 30 loader rickshaws were loaned to beneficiaries in Pakistan through WF-AID to date. The cost of each rickshaw was US \$1,430.50. In the future, the loan will be repaid and put back into use to provide more rickshaws to more families.





### Small Business Loans initiative – Hyderi Benevolent Trust

This initiative is aimed at improving community members' monthly disposable income as well as livelihoods. An approximate number of 150+ people are provided with loans with each set of funds. Every year, the funds are used to provide loans for careers in agriculture, skills development as well as supplies for trades.

## FOOD AID

WF-AID continues to support 100 deserving families in the Madina Ahlebait colony, Skardu with monthly food packs. These families comprise widow/orphan families, senior citizen families and 13 disabled/blind families.

In Layyah & Kot Addu district, a total of 73 families of widows/orphans were supported every month with food packs and cash support. Orphans were provided with school stationery and supplies.

In Hyderabad, a total of 26 families were provided food relief every month. Medical support is also extended to 11 families.



## HOUSING & FINANCIAL AID

### Nepal

WF-AID continued to support 19 refugee families in need of housing as well as utility expenses.

### Pakistan

A total of eight houses were reconstructed or had major repairs as part of the Badin Housing Project. This project had already commenced before the 2022 flooding to help tackle the problem of homelessness across the country and the construction of 22 Houses is in progress. When the flooding hit the residents of Badin, along with the other affected cities, WF-Aid initiated a wider flood response to construct housing units across the country.

In Karachi, WF-AID provides monthly financial support to 100 white-collar families, who are struggling due to unemployment, health or old age.

# WINTER APPEAL

The Winter Appeal was carried out across the Middle East and Asia in what was one of the largest distributions to date. The World Federation with its ground agencies provided several forms of relief for needy families including providing them with firewood, gas heaters, blankets and warm clothing.

Country/ Region	Amount Remitted	Aid Provided	Families Benefitted
India	\$11,900	Firewood	117
Pakistan	\$1,035,360	Blankets, Quilts, Shawls, Jackets/Sweaters	51,610
Bangladesh	\$10,000	Shawls, Children's Clothing	5,650
Nepal	\$1,300	Blankets	32
Yemen	\$20,000	Blankets	600
Lebanon	\$25,000	Food Vouchers, Blankets, Clothing, Gas Heaters + Refills	614
Gaza	\$7,000	Blankets	200
Total	\$1,110,560	-	58,373



## Project Mount Kilimanjaro

In 2022 WF-AID organised the Kili climb as a fundraising event to support those in need. Six participants successfully climbed Mount Kilimanjaro, the tallest mountain in Africa, and raised £18,747 through various fundraising activities for this expedition. The total funds collected were allocated to WF-AID projects, which include Temeke Eye Clinic in Dar es Salaam, Kijana Kwanza in Tanzania, and Sufra in the UK.



## COMMUNITY AFFAIRS

The Community Affairs department arranges projects and activities that enable the Khoja Shia Ithna Asheri Community communities to grow and progress, as well as understand and promote their heritage.

### Khoja Heritage Project (KHP)

A concerted effort to preserve heritage is a critical factor to maintain one's cultural legacy. Each ethnic group or nation strives to preserve its cultural heritage that includes but is not limited to their social values, customs, dress, art and cuisine. In this globalised world, not everyone feels a connection with their cultural heritage, while others yearn to connect. The aim of the Khoja Heritage Project (KHP) is to promote and preserve the legacy and heritage of the Khoja Shia Ithna Asheri Community. The key objectives of the Khoja Heritage Project (KHP) are:

1. To promote and preserve all aspects of heritage of the Khoja Shia Ithna Asheri Community
2. To collaborate with other Khoja communities in promoting the shared heritage of the Khojas
3. To engage with Academia to enhance the field of academic Khoja Studies.

In 2022 the KHP department ran the following activities:

### Once Upon A Time series

The Khoja Heritage Project launched the 'Once Upon A Time' series consisting of 10 mini-clips of under 5 minutes featuring anecdotes from notable personalities who shaped Khoja history. The initiative was very well received, especially by the progeny of the luminaries featured.

### Global Khoja Heritage Festival – Oct 22/23

The first HERITAGE DAY following was held on Saturday 22nd and/or Sunday 23rd October in different parts of the world.

### The objectives were:

- » To appreciate the struggle of our ancestors.
- » Give a sense of identity to our youth.
- » Create greater Community cohesion around the world.

Through the offices of the Regional Federations, we coordinated a global programme that was celebrated in all Jamaats around the world. The KHP team looped in our Councillors in promoting and assisting the Jamaats in their regions.

To make it easy for Jamaats the team curated a lot of material that was sent to the Jamaats representatives to help deliver and facilitate the event. These included ready-to-print posters and electronic displays. The Jamaats were allowed to tailor the programme to suit their needs.

### What the day looked like:

- » Welcome address from the Jamaat President
- » Video messages from WF President as well as the relevant Regional President
- » Walking exhibition that included:

- ◇ Down memory lane posters of over 1,000 years of our history
  - ◇ Electronic display of above
  - ◇ Maps of our migration patterns over 4 continents
  - ◇ Khoja Sports exhibition
  - ◇ Khoja Spaces - we have built over 300 structures in our 150 year history; an average of 2 in a year
  - ◇ Special 15 minute film on Khoja Heritage
  - ◇ Humorous skit called THE PAN SHOP POLEMICS OF PHUA AND PHIDA that was performed live by some jamaats
  - ◇ A few Jamaats also presented awards to individuals for their selfless volunteering work for their Jamat
  - ◇ Youth discussion sessions also took place
  - ◇ Khoja Cuisine competition also took place at quite a few Jamaats
- » A Global Streaming Event was organised on Sunday 23rd October which included a speaking panel of Alhaj Safder Jaffer (President of The WF), Dr Hasnain Walji (Chair of the KHP) and Regional leaders.

### **KhojaPedia.com**

The KhojaPedia.com website is updated on a regular basis and the KHP team continues to encourage members to visit and recommend / contribute articles to enrich the website. .

## **EDUCATION**

During the year ended 2022, significant progress was made on the Education Strategy roadmap following on from the Education Strategy presentation at the First meeting of the Executive Council in December 2021, where the President of the World Federation made a pledge to support the mission of eradication of poverty, especially for community members based in India, Pakistan, Africa who are suffering economically.

The re-organisation was as follows:

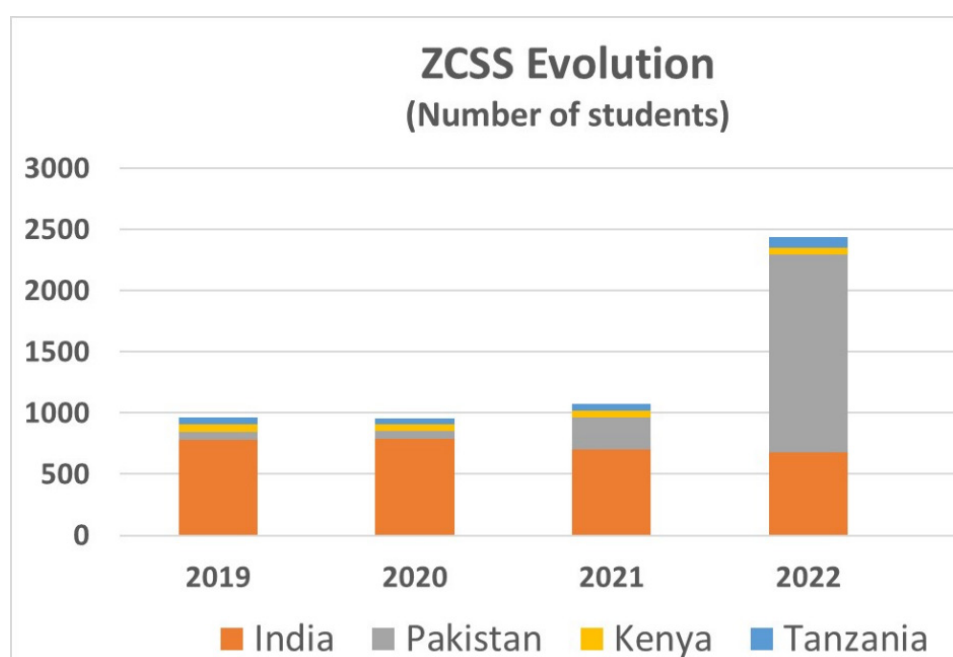
- » Forming a dedicated Education department
- » Appointing a Head of Department for Education
- » Have sub departments for ZCSS (which was previously under WF Aid) & Higher Education
- » ZCSS supports both Khoja & Non Khoja Shia students
- » Whereas the Higher Education department will currently focus on supporting Khojas.



Due to the dire need, support was scaled by funding more students for Primary, Secondary and Higher education in India and Pakistan and Africa.

The World Federation strongly believes in Education as a key pillar in the eradication of poverty and is now exploring adding Strategic value to their undergraduates by supporting them to pursue a Masters program. This vision is currently a work in progress and The World Federation are looking into various funding options in order to roll out this scheme in 2023 open to all Regional Federations. The World Federation aspires to start supporting masters degree programs from 2023 for limited students who can demonstrate academic excellence.

Through these diverse efforts, The World Federation continues to strive to be the leading Shia charity focusing on Education as a key pillar since the charity passionately believes that Education is the key to eradicating poverty and uplifting the wider Shia community.



# ADVANCEMENT OF ISLAMIC EDUCATION

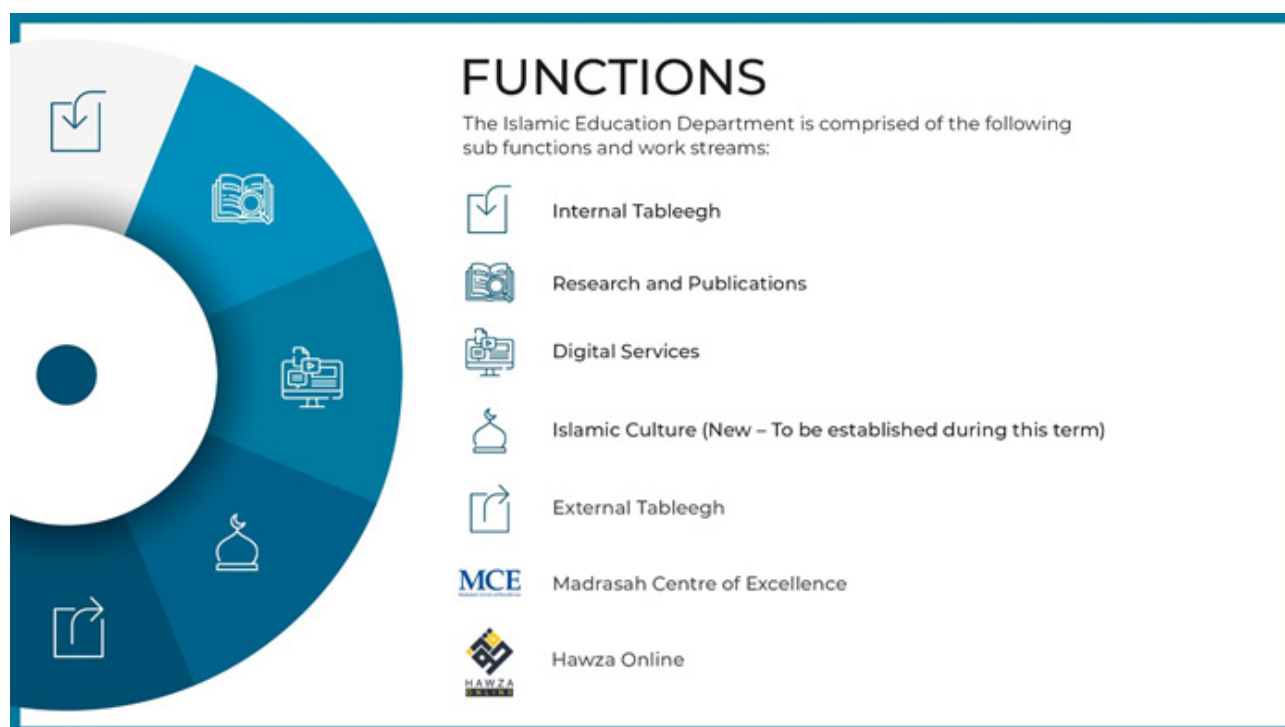
## Introduction

The Islamic Education Department of The World Federation enthusiastically aims to spread the true message of Islam and Ahl al-Bayt (a) through various activities and projects that are based on a comprehensive, expertly formed strategy.

## Strategy

The Islamic Education department's strategy focuses on the following key concepts:

- » Modern digital + social media services
- » Academic Research Activities
- » Maintaining strong ties with Maraji'
- » Promoting spirituality, knowledge, and skills development within our community
- » Supporting our Hawza students and 'Ulama in continuing on their path of knowledge and learning essential tabligh skills
- » Tabligh in a diverse range of communities
- » High-standard publications for both the layman and academia
- » Producing tabligh material for use by scholars, zakireen and madrasah teachers
- » Guidelines for leadership and muballighin
- » Drafting policies for the betterment of the community
- » Promoting Islamic culture



## Overview of Main Achievements of IE Functions

### Internal Tabligh

The purpose of Internal Tabligh is to promote the teachings of the Qur'an and the Ahl al-Bayt (a) in the Khoja community primarily, and the wider English-speaking community secondarily. This also includes promoting Islamic knowledge and spirituality in Gujarati and Urdu. This is undertaken through the following activities:

### Liaising with Maraje and other high-ranking scholars

Throughout 2022, Islamic Education was honoured to meet many high-ranking scholars to discuss and receive guidance with respect to many issues and challenges that the community is facing. Proactive solutions and guidance were given in the face of the pressing community challenges.



### Supporting local communities

Shaykh Murtadha Alidina, the head of the IE Department, spearheaded efforts to support the Dar es Salaam and East African Jamaats with regards to specific challenges that community has been facing.

In 2022 Shaykh Murtadha, on a trip to the UK, also met some of the representatives of the Maraji, including the representative of His Eminence Sayyid Sistani, Sayyid Murtadha al-Kashmiri, and discussed the affairs of the community.



As part of his visit, Shaykh visited Birmingham Jamaat and participated in various programs, including the Lady Fizza Qur'an competition held in June 2022, during which he was one of the judges. He also took part in various meetings with officials and different groups of the community to listen to their concerns and challenges.



### Seminary Support

The Islamic Education department supports students from the community with their seminary studies in various ways including providing financial assistance and maintaining good relationships with the offices of the scholars.

### Najaf Coordination Unit Activities

The Najaf Coordination Unit has provided new opportunities to serve the community. In particular, it has helped meet the aims for higher, more effective Islamic Education and spiritual guidance. Furthermore, this coordination unit is also acting as much needed-liaison for WF-Aid's humanitarian work in Iraq.

### Alim Grants

The WF continues to support Jamaats around the world to secure the services of scholars as Resident Alims and grants are also available to assist with the expenses of inviting **visiting scholars to the centres in the holy months of Ramadhan and Muharram.**

### Mental Health First Aid Course for Faith Leaders

The World Federation of KSIMC and The Council of European Jamaats in collaboration with Al-Khoei Foundation organised an accredited two-day MHFA training course specifically designed for faith leaders. The course was delivered by Ammar Farishta who is a proficient facilitator, mediator and trainer in Mental Health First Aid, with experience in helping charities and faith organisations to design and deliver solutions tailored to their needs.





All the participants upon completion of the training received a MHFA England accredited certificate - 'Adult Mental Health First Aider'.



### Relaunch of India Islamic Youth Camps

The World Federation in collaboration with India Federation held the exciting and much-anticipated 9th Annual Islamic Youth Camp, which took place from 22nd to 30th October 2022, at the Seth Moolobhoy Khoja Sanatorium, Khandala, India.







## 18th Madinah al-Ilm Youth Courses

The World Federation in partnership with its Regional Federations is proud to announce the return of Madinah and Bab courses after the end of the Covid-19 pandemic. WF has run the Madinah and Bab Courses for sixteen consecutive years prior to the pandemic. The course ran at the end of 2022 for youths aged 18 – 25.



**MADINAH AL-ILM**  
COURSE | IRAQ

**18<sup>TH</sup> YEAR**

“ I came here with a lot of questions for which I was seeking answers, in return, I got such amazing answers that I fell in love with my deen ” - 2019 Participant

<b>AGE-GROUP</b> <b>18 TO 25 YRS</b> Separate Courses for Ladies and Gents	<b>DATE</b> <b>18<sup>TH</sup> DEC '22 TO 1<sup>ST</sup> JAN '23</b> Expected Arrival to Najaf by 17 <sup>th</sup> Dec '22 and Departure from Najaf on 2 <sup>nd</sup> Jan '23	<b>COST</b> Please visit our website for more details
----------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------

The deadline for submitting the applications is **10<sup>th</sup> October 2022**

A course for achieving a balance of Intellectual and Spiritual Upliftment, which is essential to lead an Islamic life.

The Package includes:

- Ground Package and Flight Costs
- Ziyarats in Najaf, Karbala, Kadhmain and Samarra
- Special Guests of the Haram of Imam Husayn (a) in Karbala
- Exciting Classes with Reputable Teachers
- Meeting with Maraje

**HEAVILY SUBSIDISED BY**  
**THE WORLD FEDERATION & REGIONAL FEDERATIONS**

**REGISTER NOW!** [lnk.worldfed.org/MadinahalilmIraq](http://lnk.worldfed.org/MadinahalilmIraq)

## Expansion of Publications Function to Incorporate Research

The Publications function of IE has expanded its scope and is now known as 'Research and Publications'. This function is responsible for promoting and utilising the rich scholarship of Twelver Shi'i Islam to help meet the intellectual and spiritual needs of the Khoja community and further.

## Research and Publications

### Research Centre

In 2021, IE commissioned approximately forty research projects on various topics to a number of scholars and institutions. The resulting articles are now being made available for scholars in their original Arabic and Farsi form, with rapid translation in progress. These will be released in English a scholarly journal, which will be launched under the IE Research Centre.

### Forming a concept paper for the upcoming Research Centre

Tireless work has been going in to form a comprehensive vision for the research centre, its philosophy, tasks, administrative structures and needs. These have been penned in a Research Centre concept paper which will strive to enhance the blessed efforts of scholars of the community and create a framework for impartial scientific dialogue between the Hawzas and Western academia.

Many activities related to the Research Centre have already started, with its name, academic board, core research team and physical location to be announced in the coming few months. Among these activities are conferences, seminars, research papers, and ongoing translations and publications such as a collaboration with the well-known site Duas.org. Our research centre revisited the most recited duas and undertook a thorough linguistic and design review.



## Publications

An important area of Islamic Education's work is publishing books on Islamic Shia Ithna 'Ashari thought. The IE team has put into place a robust Academic Board system for book production which is comprised of expert scholars. This board provides advice and support to help it achieve its objectives. To date, the WF has published approximately 83+ titles.



## Our Latest New Publications:

**HARDCOVER + PLUS**  
**£6.99 P & P**



**BUY NOW**

WWW.WFSHOP.ORG

**SOFTCOVER + PLUS**  
**£6.99 P & P**  
**EBOOK £1.99**



**BUY NOW**

WWW.WFSHOP.ORG

**EBOOK £1.99**  
**ASLUSSHIATE WA USOOLHA**  
(GUJARATI BOOK)



**BUY NOW**

WWW.WFSHOP.ORG



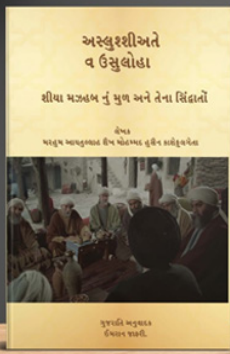


WWW.WORLD-FEDERATION.ORG




@WFKSIMC

## Current ongoing works include:

- » Tafsir Tadabbur al-Qur'an 30th Juzz – A reflective commentary of the Qur'an by Abbas Jaffer & Contributions from Shaykh Mohammad Saeed Bahmanpour & Shaykh Dr Tahir Ridha Jaffer
- » Character Building by Ali H. Al-Hakim & Leila Pourzarar
- » Anecdotes Vol 1 to Vol 5 – combined version by Shaykh Shahnawaz Mahdavi
- » Islamic Laws Fourth Edition – updating with the new rulings (36th Edition)

**AUDIOBOOK**  
COMING SOON !!






**AUDIOBOOK**  
COMING SOON !!



## Digital Services

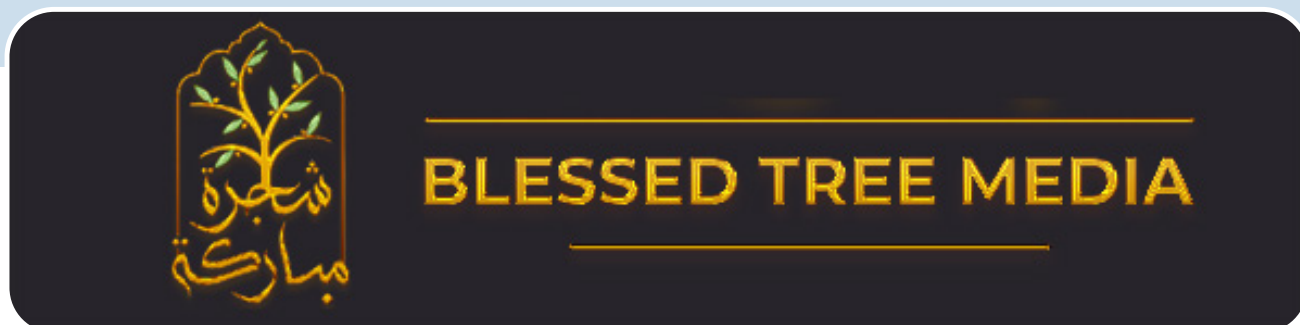
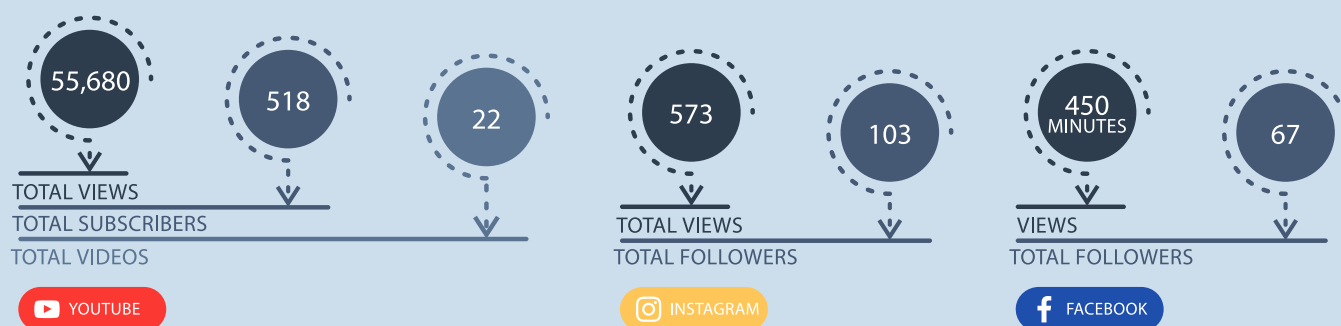
Digital Services was established within the Islamic Education department, to support the activities of the other functions of IE by optimising the opportunities afforded by computer-mediated technologies.

With the increasing number of youths using the digital world, Islamic Education's aim is to promote the knowledge and teachings, traditionally transferred by the majalis, onto platforms that are easily accessible, such as YouTube, Instagram and Facebook.

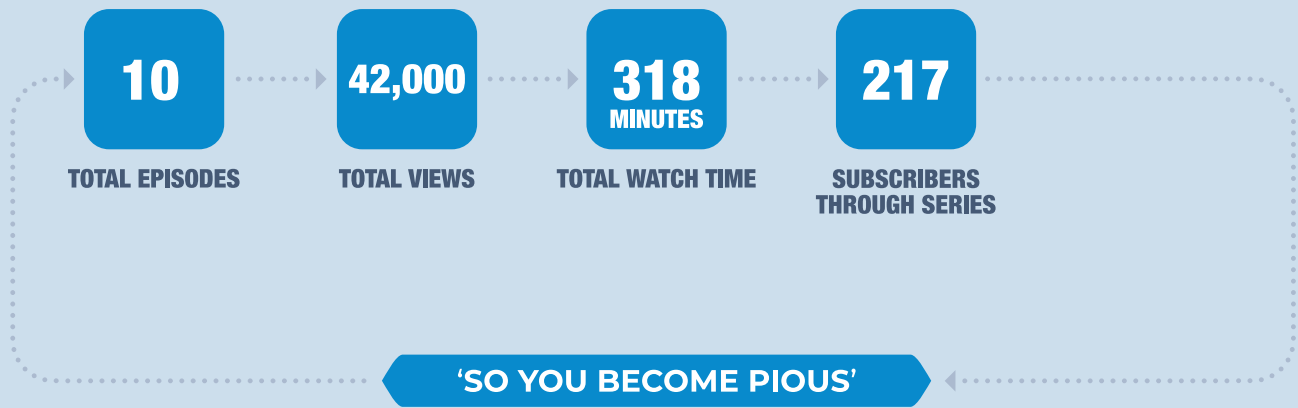
In 2022, a number of educational exciting videos were produced and shared on both Instagram and YouTube channels.

**BLESSED TREE MEDIA** – the new social media brand of Islamic Education Department was launched during the holy month of Ramadan 1443 AH. It presents moving and informative videos, interactive shows, hadith posts, discussions and lots more.

### BLESSED TREE MEDIA



Ramadan 2022 – a series of 10 episodes was launched named 'So you become pious' on the Islamic Education department's social media, branded as 'Blessed tree Media'. The series focused on short thought-provoking spiritual reflections delivered by Shaykh Nadir Amirali, Alimah Nasim Walji, and Shaykh Afzal Merali. This series also explained how parents can address the difficulties of fasting for young baligha girls, how Imam 'Ali (a) used the path of being a father figure to orphans in gaining Allah SWT's pleasure, amongst many other topics.



**ADRIKNEE – HASTEN TO MY AID:** Release of insightful series of short videos which deals with the birth and existence of Imam al-Mahdi (aj) according to the Holy Quran and narrations in both Shia and Sunni sources; his occultations, his age, and finally the signs of his reappearance.



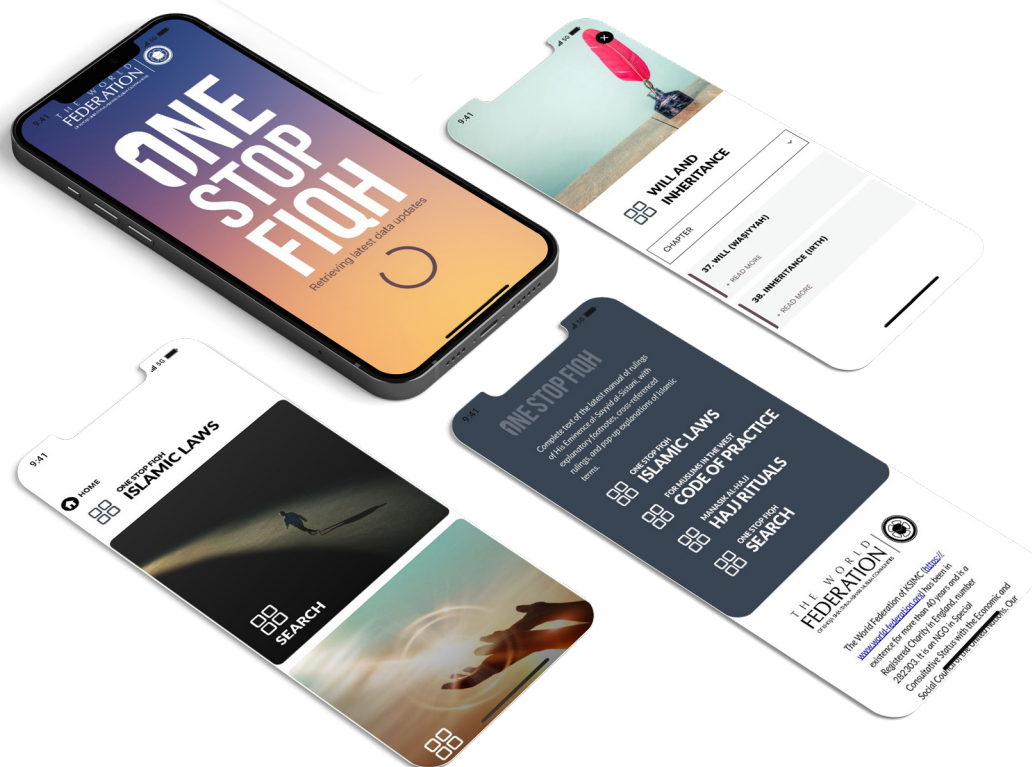
**Wa yas'alunaka (And they ask you) Weekly Show:** A live weekly interactive show, tackling modern-day issues that are being faced by the community, especially the youth.





## OneStopFiqh Website and App

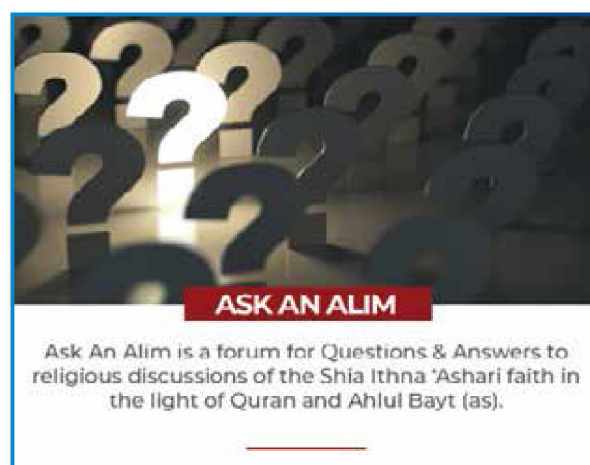
The OneStopFiqh website and app brings together several fiqhi resources under one platform such as: Islamic Laws, A Code of Practice, A Manual of Hajj Rituals, AskAnAlim, Shia Wills, Khums guide and an easy access to pay Islamic dues. The website is enhanced for mobile use so it can be accessed from anywhere. Both the website and app continually undergo small enhancements and improvements.



## Ask An Alim

Maintained and supervised under the Islamic Education Department, Ask an Alim is an Islamic question and answer forum with the primary aim of providing guidance in accordance to the Shia Ithna 'Ashari faith and in line with the rulings of His Eminence al-Sayyid Ali Al-Sistani (may God protect him).

Previously this was a standalone website, but since being incorporated under OneStopFiqh, it boasts an enhanced search capacity and easy navigation to other important and relevant resources such as Islamic Laws, Code of practice etc.



## OneStopFiqh Website and App

The updated second edition easy-to-read Khums guide provides a guide to those who have never fulfilled this religious obligation before or need help understanding what's liable for khums, why it is paid, when to start, who to pay, and where it goes.

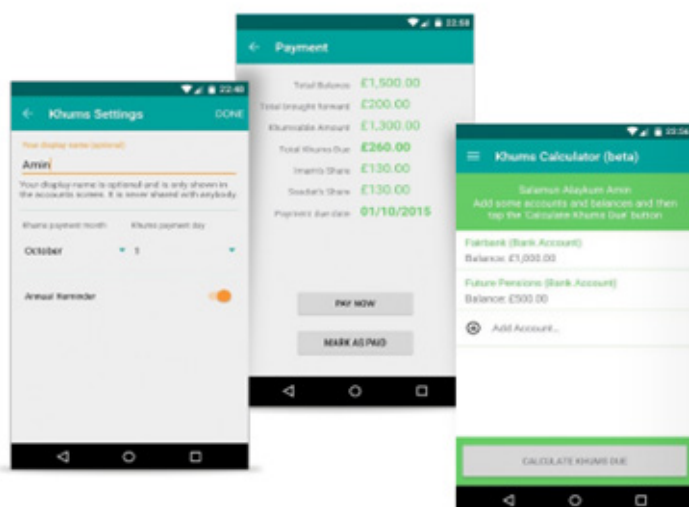
The guide also explains the differences between the previous and new ruling on loans and includes worked examples which show how the new ruling applies in practice.

The Khums App continues to remain in use and includes an intuitive calculator that helps work out one's khums liability.



## Khums App

Intuitive Calculator that helps work out one's khums liability

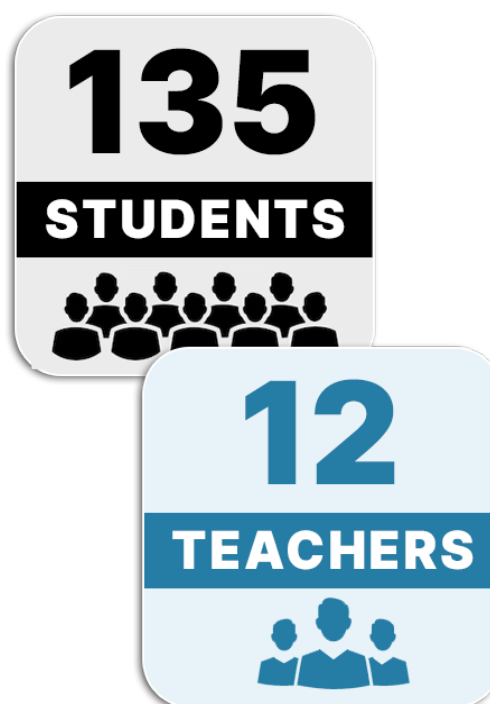


# HAWZA ONLINE

## What is Hawza Online?

Hawza Online is an educational initiative taken by The World Federation to introduce to the world the essence of Islamic studies as taught in the great Shia education centres. In essence, the programmes at Hawza Online combine the rich heritage of classical Shi'i scholarship with the latest online learning and teaching methods.

The flexible nature of the courses allows students to study at a pace that suits them. Currently, there are a total of 135 Students and 12 teachers.



## Backing from the highest Religious Authority

The programmes have been carefully developed by a team of highly experienced scholars, website developers, and administrators, and the project has the blessing of His Eminence Sayyid Ali Husayni Sistani (may Allah protect the scholars).

## Technology

The dedicated student portal is accessible on computers and smartphones, enabling students to truly experience a culture of 'learn from anywhere'. The mobile app is available on both Android and IOS devices.

## Hawza Studies Programme

The Hawza Studies programme is delivered through a combination of pre-recorded lessons and live tutorials. The programme consists of more than 20 modules spread across 3 levels. It operates on a flexible modular structure, allowing students to complete courses at a pace that suits them.

## Arabic Programme

The Arabic programme at Hawza Online has been designed for beginners who wish to learn classical Arabic (fusha). The only prerequisite for the course is the ability to read and write letters of the Arabic alphabet. The programme comprises two levels, each worth 40 credits. The lessons are live, highly interactive, and use Hawza Online's own textbooks, Fusha Arabic. .

## Study Options

To accommodate for students' different schedules, commitments, and goals three study options are offered:

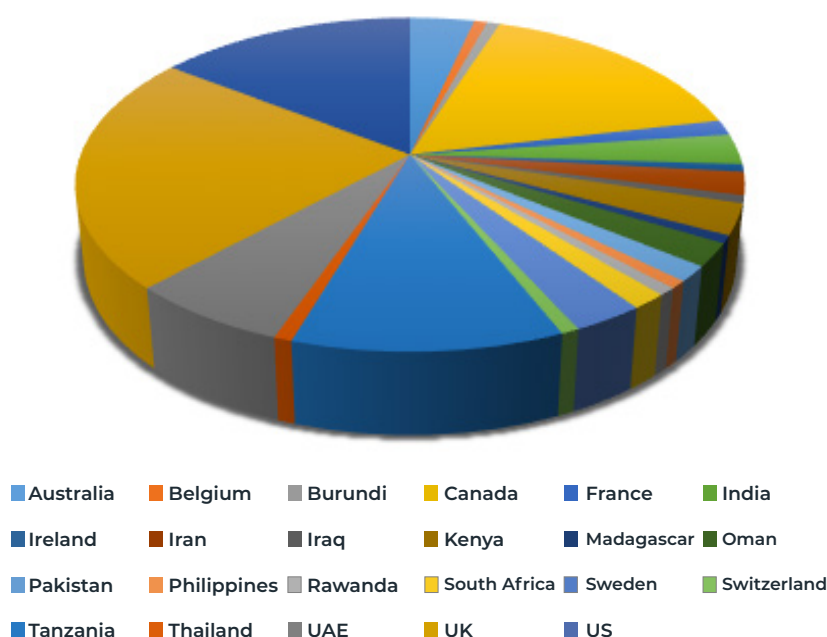
- » Certificate
- » Diploma
- » Non-award

To qualify for the Certificate, students must complete both the Hawza Studies and Arabic programmes, i.e. 440 credits in total.

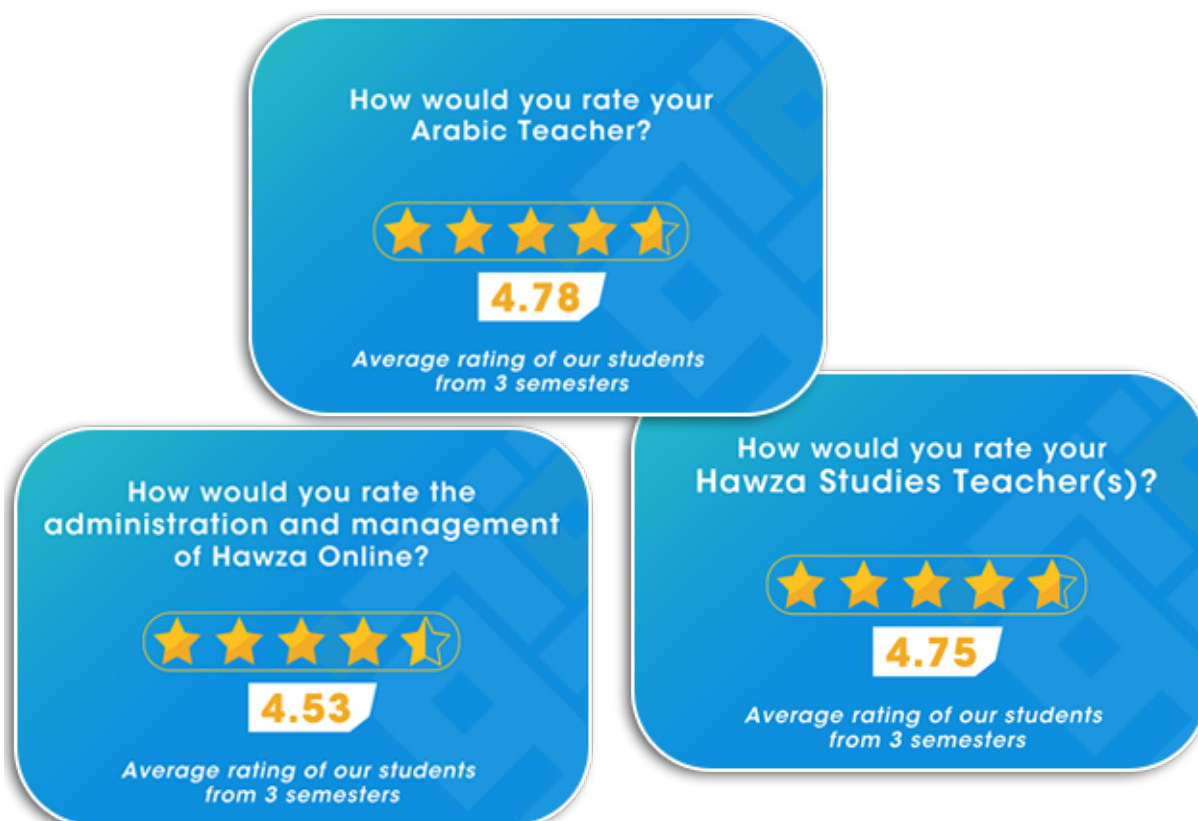
The Diploma requires students to complete 220 credits from the Hawza Studies programme on its own or in combination with the Arabic programme.

Lastly, in Non-award, students choose individual modules as stand-alone courses and do not receive a formal qualification at the end.

### Demographics of Students enrolled in Hawza Online in 2022



### Student Surveys



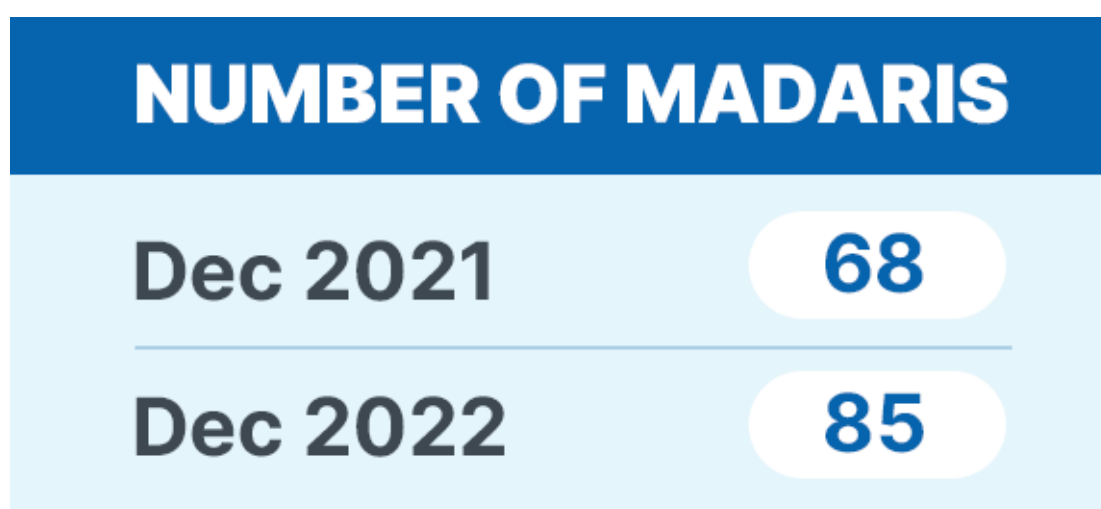


# MADRASAH CENTRE OF EXCELLENCE (MCE)

Madrash Centre of Excellence (MCE) is a global structure that ensures that the madrasah agenda is always at the forefront of the World Federation's global vision. The MCE is the central hub for worldwide madaris, which provides educational and training resources for students and teachers.

MCE's Tarbiyah curriculum centers around nurturing piety, by enabling a learning environment that instills the values of the Qur'an and Ahl al-Bayt (a). The MCE produces high-quality, engaging, state-of-the-art Islamic educational learning and training resources in order to meet the needs of community children all around the world.

From Jan 2022 –December 2022, the MCE saw a steady increase in the number of Madaris that subscribed to the Tarbiyah Curriculum. At the end of 2022, 85 madaris had subscribed to the Tarbiyah Curriculum.



MCE has maintained its focus on the four key areas of work, which are:

- » Curriculum Development
- » Teacher Development
- » Learning Resources
- » Assessment and Evaluation

## MCE Qur'an Curriculum

The MCE has embarked on the creation of a global Qur'an Curriculum. After consulting with Madaris around the world as well as regional Qur'an champions to get their perspective on the needs, gaps and vision, The MCE now has a good idea of what a well-rounded and holistic Qur'an Curriculum should include.

The MCE hosted a Qur'an Curriculum Conference from 13th-15th of May 2022 in London, UK. Stakeholders from around the world came together to discuss the way forward for creating a global Qur'an Curriculum.





Following on from the Qur'an curriculum conference in May 2022, a dedicated team started work on phase 1 of the curriculum, which is the creation of a Qur'an recitation program. The program is divided into several levels that begins with the alphabets and culminates in the recitation of the Holy Qur'an from the Uthman Taha script. This project will develop over a number of years.

### Curriculum Development Team - Tarbiyah Version 2

To ensure that the Tarbiyah Curriculum meets the evolving needs of students from all over the world, the Curriculum is undergoing a thorough review incorporating the valuable feedback received from various stakeholders. The aim of the project is to consistently enhance students' Islamic Educational learning journey by organising and positioning the lessons in line with the stages of development and age-appropriate language.

Subsequently, the next step of the project is to develop a curriculum for the age 16 to 18 Madrasah leavers.

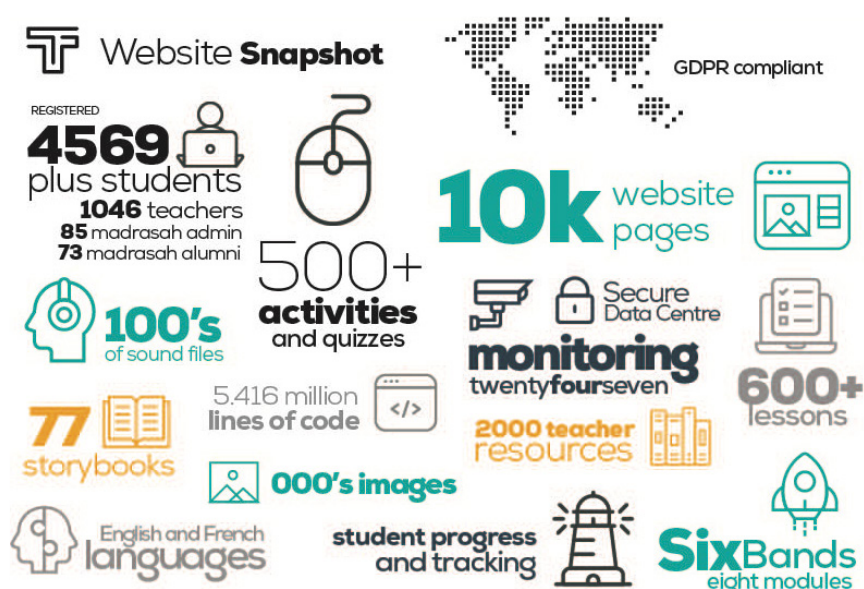
### RSE – Relationship Self Education Curriculum

This curriculum is being developed and written by qualified and experienced teachers. Lessons are written by a team of UK qualified teachers as well as Tarbiyah trained teachers and signed off by scholars to ensure age-appropriate content and sound Shia Islamic compliance.

The lessons explain the RSE curriculum from a Shia Islamic perspective with references to Islamic resources from the MCE Tarbiyah curriculum and other reliable sources. This supplementary curriculum will be available to teachers to explain Islam's perspective on topics covered in the RSE curriculum.

- » There are over 340 lessons over years 1-11 that have already been created
- » Teachers will be provided with detailed teaching guides for certain sensitive topics
- » Madaris will not be given access to the curriculum until the members of the team who will be delivering the lessons, have been trained.

### Tarbiyah Digitisation Update



At present 35 madaris are using the digital platform to teach the Tarbiyah curriculum. In order to facilitate this transition and support teachers, the MCE has hosted several demo sessions for teachers and admin staff highlighting how the student portal, teacher portal and the admin portal works. The session aims to show them the benefits of adopting the digital platform and its interactive and adaptable features that make learning a more enjoyable journey for the students.

For those who have already embraced the Digital portal the MCE hosts a bespoke training session that guides teachers with the planning and delivery of a lesson using the digital portal. Participants are given an opportunity to observe a lesson being taught using the digital portal and share ideas. The teachers also have the opportunity to ask any questions in relation to the tools available within the platform, and how to maximise its use when teaching the curriculum.

### Teaching Using the Digital Portal:

Since its completion, the MCE has conducted several training sessions showing madaris how Tarbiyah can be taught using the digital portal. At present 35 madaris are using the digital platform. In order to facilitate this transition, the MCE hosted several training sessions in 2022 for teachers and admin staff highlighting how the student, teacher and admin portals work. The session aimed to show them the benefits of adopting the digital platform and its interactive and adaptable features that make learning a more enjoyable journey for students.

For those who have already embraced the Digital portal, the MCE hosts a bespoke training session that guides teachers with the planning and delivery of a lesson using the digital portal. Participants are given an opportunity to observe a lesson being taught using the digital portal and share ideas. The teachers also have the opportunity to ask any questions related to the tools available within the platform, and how to maximise their use when teaching the curriculum.

### Tarbiyah Admin Portal

The admin portal is now complete and has been launched to all madaris using the digital platform. This is to ensure that

- » Madaris admin can have oversight and control of their data in terms of registering new students/ teachers or deactivating any staff/students as required.
- » The admin teams can oversee how the classes are progressing.
- » This portal is instrumental in supporting the madrasah core team in tracking student progress (activities and end of lesson tests) as well as housekeeping of data records for the entire staff and student body.
- » The admin portal also has the ability to roll over classes for madaris; a class previously in Year 1 can be rolled in its entirety to Year 2.

**Imam Hasan School**



ADMINISTRATION

- School
- Details
- Upload
- Resources
- Roll-over
- Users
- Staff
- Progress
- Classes
- Students
- Alumni
- My Profile

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ In the name of Allah, most Kind, most Merciful


## Welcome Madrassah Admin

Welcome to the digital portal for the Tarbiyah curriculum, which has been developed by the Madrasah Centre of Excellence (MCE). The vision of MCE is nurturing piety in our students by using a robust, Qur'an centric, integrated curriculum that keeps the student at the centre of the learning process. You are now logged in as a **School Administrator** and all set to access the tools and information created for you! Use the menu on the left hand side to navigate the site.

OVERVIEW					
SCHOOL YEAR	NUMBER OF CLASSES	NUMBER OF STAFF	NUMBER OF STUDENTS	ALUMNI STUDENTS	
<b>2021</b>	<b>8</b>	<b>12</b>	<b>168</b>	<b>21</b>	
BAND A STUDENTS	BAND B STUDENTS	BAND C STUDENTS	BAND D STUDENTS	BAND E STUDENTS	BAND F STUDENTS
<b>22</b>	<b>55</b>	<b>67</b>	<b>45</b>	<b>64</b>	<b>21</b>



Imam Hasan School



ADMINISTRATION

School

Details

Upload

Resources

Roll-over

Users

Staff

Progress

Classes

Students

Alumni

My Profile

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ In the name of Allah, most Kind, most Merciful

ROLL OVER

When you are ready to move your students into a new school year, use the roll-over function. Students who are in Class 1 will move to Class 2, Class 2 to Class 3 and so on. As bands are associated with classes then student will just advance into the next class. Please note that students who are in the last class will move into an Alumni status.

Select the classes you wish to roll-over and hit submit.

SELECT CLASS TO MOVE	SELECT CLASS TO ROLL OVER INTO
CLASS 1 <input type="checkbox"/>	CLASS 1 <input type="checkbox"/>
CLASS 2 <input checked="" type="checkbox"/>	CLASS 2 <input type="checkbox"/>
CLASS 3 <input type="checkbox"/>	CLASS 3 <input checked="" type="checkbox"/>

## French Tarbiyah Digital Platform

The development of the French Digital Platform continues with progress to Band C. Completion of Band D and E have been successful as per timelines.

The team is working at full capacity to complete all translations of new content and at present with Band D and E now complete, progress with Band C is ongoing.

All books, lessons, resources, activities, and content will be available on a separate URL for French users.

The roadmap for the French Digital platform is currently 6-9 months for bands C-F as all the 600 lessons need a full translation of the new activities and Test Yourself questions. The portal will then be reviewed by the French-speaking MCE team members as a final sign-off before this exciting new project is launched at the end of 2023.

Tarbiyah

Home

My Profile

Curriculum

Students

Teacher Resources

Search

MODULE 1C: Le Créateur et Sa Création

86%

MODULE 2C: La Guidance Divine

81%

MODULE 3C: Rassouloullah (s) - Transmettre le Message

84%

MODULE 4C: Les A'immah (a) - Préserver le Message

83%

MODULE 5C: Upholding the Message during Ghaybah

87%

MODULE 6C: Feuille de route pour l'auto-purification

78%

MODULE 7C: Bien-Être Sociétal

80%

MODULE 8C: L'Au-Delà - Retour au Créateur

85%

## MCE Tarbiyah Training Update

### Curriculum Training (CT)

The MCE was able to facilitate the Tarbiyah Curriculum training of 508 participants around the world from January 2022 – December 2022.

The Tarbiyah curriculum training program is designed for teachers who are new to the curriculum.

Core members of the MCE travelled to Australia to train over 100 teachers at various madaris there. Teachers from Sydney, Melbourne and Canberra attended various training sessions held over 2 weeks during June.



### Teaching Skills Program (TSP)

A new cohort of teachers attended a TSP in person Dar es salaam on 28/29th May 2022 and December 2022. This session was facilitated by Sayyid Aliraza Naqvi, their Micro Teach sessions are handled by MCE facilitators over the next 18 months. This cohort comprises 19 teachers from Dar es salaam, 7 from Bujumbura, and 3 from Tanga.



Another TSP training was conducted live in person in Vancouver Canada on June 11th and 12th 2022.

Apart from serving Madaris of Africa, the facilitators have trained teachers from Karachi, Bhavnagar, & North America. These trainings were held virtually during 2020 and 2021, and their graduation with NCFE certification was held on 26th February 2022.



### Spiritual Development Program (SDP)

With the start of the pandemic, delivering training sessions became challenging. They had to be held online and while all the online sessions were delivered brilliantly and feedback has been overwhelming, it still takes away from the live interaction that a face-to-face session offers. The first live session was held in the Middle East after the long 2 year gap and the attendance and feedback was astounding.

Resuming live training sessions was fantastic - both for the participants and the trainer! The three online courses were great, but the impact that in-person training has is superior; it brings about more instant engagement, and the process of sharing ideas with others in the same room makes the whole experience more memorable. The fun element cannot be underestimated either!



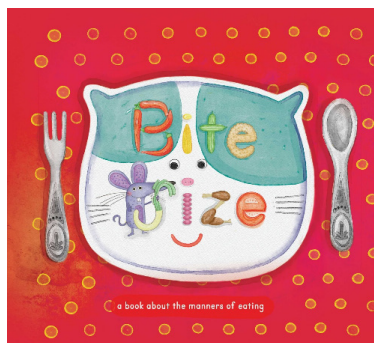


## BANDS A & B

The MCE team has continued their steady release of storybooks for children aged 4 - 7. The publications that were ready for use in August 2022 included the following:

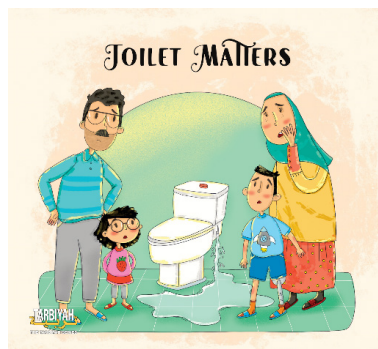
### 1. Bite Size

'Bite Size' is a book about the etiquettes of eating.



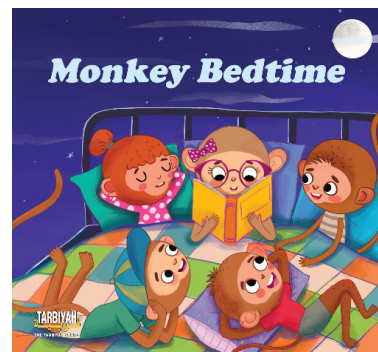
### 2. Toilet Matters

'Toilet Matters' is a lively story that teaches toilet manners in a unique and fun way.



### 3. Monkey Bedtime

'Monkey Bedtime' is the perfect story for learning proper sleeping etiquette and for bedtime giggles!



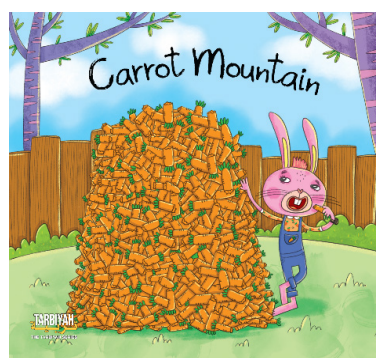
### 4. Date Adventures

'Date Adventures' will have young readers captivated as they learn about the practices and blessings of the holy month of Ramadan.



### 5. Carrot Mountain

'Carrot Mountain' will engage kids and adults alike, as they learn about israf from Rabbit in this thought-provoking story.



## My Ali Campaign

The MCE was proud to be the educational partners of The Prince of Believers - Imam Ali (a) Exhibition in London, UK. Each madrasah student in the UK was given a free Golden Ticket to visit the exhibition and take part in the #MyAli Campaign where they were invited to submit a reflection of their visit to the exhibition. Every submission went into a draw and the first prize winner was gifted an all-expenses paid Ziyarah trip to the Holy Land of Najaf. The draw took place as a celebration of Eid al-Ghadeer on Sunday 17th July 2022. The winner of the first prize was a five-year-old boy from London!

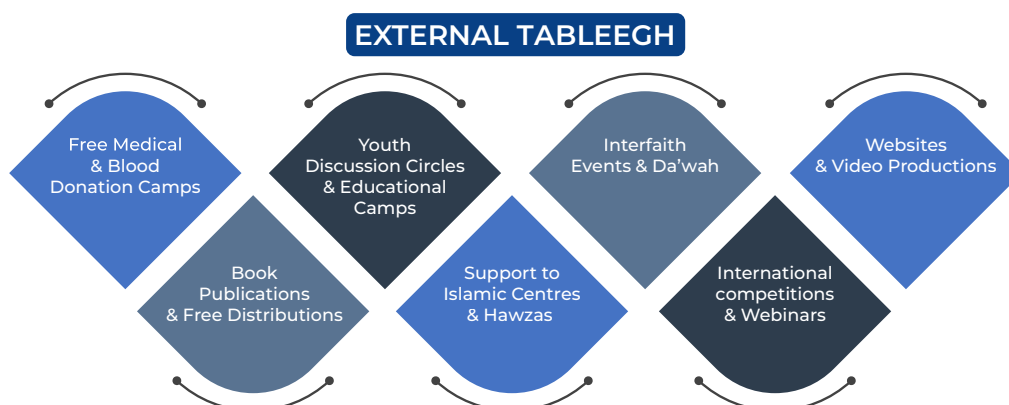


# EXTERNAL TABLEEGH

The World Federation's External Tableegh Department is dedicated to promoting the teachings of the Qur'an and the Ahl al-Bayt (a) in all external communities.

The department continues to strive and grow fast and it has conducted various exciting projects in 15 languages expanding reach to 66 countries.

## Prominent Activities Highlight



## Activities Update:

### » NEPAL

Many first-time events were conducted in Nepal through the well-established Islamic Centre in Kathmandu. These events include:



1. International Interfaith Seminar on « Lady Fatimah (sa), The Culmination of Human Perfection » on 1st January 2022 during the Aayam Fatimiyyah with highest religious authorities and leaders from the Muslim, Hindu, Buddhist, Sikh, Jain and Christian communities who delivered powerful speeches. The program was a grand event, with the attendance of over 400 people, with renowned poets coming especially from Kathmandu and India to recite poetries on Sayyida Fatimah (sa) and it received widespread media coverage in Nepal and India through 13 news channels and newspapers.
2. The Imam Husain (as) Free Medical Camp was organised in honour of the birth anniversary of Imam Husain (as) on 5th March 2022.

3. The Islamic Centre hosted an Interfaith “Brotherhood Iftar” during the Holy Month of Ramadan on 26th April 2022.
4. Imam Husain (as) Blood Donation Camp: the Islamic Centre organised a Blood Donation Camp on 23rd July 2022 at Bhairahawa, a renowned city in Nepal.
5. Interfaith Visits and Meetings: the centre has been able to establish very high-level connections with religious leaders of the Hindu, Buddhist, Sikh, Jainist and Christian communities and organised numerous interfaith events to spread the teachings of the Ahlul Bayt (AS) and to encourage friendly dialogue exchange within the communities.
6. Programs in Nepalgunj and Kathmandu cities:
  - Milad-un-Nabi Programs with Ahl Sunnah community on 12th October, and Shias on 15th October 2022 to celebrate the birth anniversary of the Holy Prophet (saw).
  - Lady Zainab (sa) birth anniversary program on 30th November 2022.
  - Monthly Thursday Sessions for the youth.

## » BOSNIA

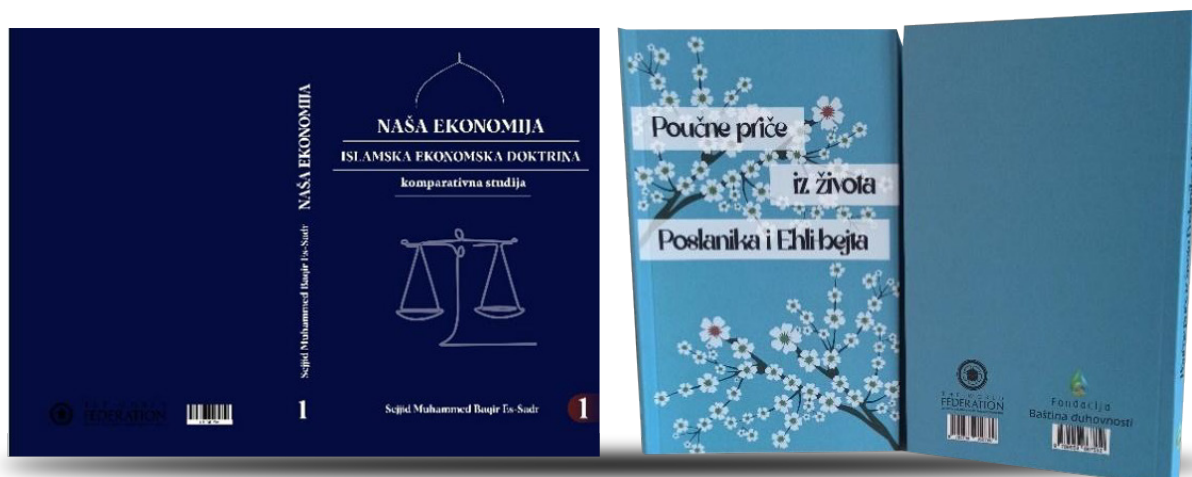
A stronghold has been established in Bosnia through External Tableegh activities. Along with conducting programs at the main Zivot Foundation centre, a new Husainiyyah was also established in Zenica city and The World Federation collaborated with the only Shia organisation in Herzegovina for book publications.

### Zivot Foundation



1. Celebratory Programs for the birth anniversaries of Prophet Muhammad (saw) and Imam al-Sadiq (a).
2. In March 2022, the second edition of the renowned book « Then I was Guided » by Sayed Muhammad Tijani Samawi was published in the Bosnian Language.
3. Regular meeting and discussions circles.
4. Translation of a ten-video series by Shaykh Javad Shomali into the Bosnian language.
5. Lecture Screenings were arranged at the centre.
6. Annual Youth Summer Course 28-31 August 2022

## Publications with a centre in Mostar:



1. Instructive Stories from the Lives of the Prophet (saw) and the Ahl al-Bayt (a) was successfully published in March 2022. It consists of translated stories from Hadith books and has fourteen chapters, each dedicated to one of the Ma'sumeen (a).
2. Our Economy by Shaheed Sayyid Muhammad Baqir al-Sadr (R) introduces and criticises the economic doctrines of Marxism and Capitalism and outlines the Islamic economic doctrine.

## » POLAND

Translation and publication of 3 books in the Polish language this year.



**"A Bundle of Flowers from The Garden Of Traditions Of The Prophet (SAW) & Ahlul Bayt (AS)"** by Ayatullah Kamal Faqih is an excellent collection of traditions from the Ahlul Bayt (AS) organised according to topics.

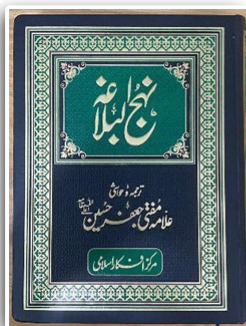
**"Sunan An-Nabi"** by Allama Tabataba'i is a collection of narrations on the conduct, customs, and actions of the Holy Prophet Muhammad (SAW), those he always performed and those that describe his way of life.

**"Love In Islam"** by Mahnaz Heydarpour covers the significance and the doctrinal foundations of love in Islam: Divine love, love for mankind and for other creatures.

The annual maintenance of 4 Islamic websites in Polish language.

## » PAKISTAN

Publication of 2000 copies of Nahjul Balagha in the Urdu language in Pakistan.



Other key activities in Pakistan included:

1. Supporting religious centres across Pakistan
2. Activities during the Holy Month of Ramadhan
3. Providing monthly support an Islamic Institute of Higher Education in Islamabad
4. Providing operational expenses for physical and online Madressa classes which is benefiting a total of 2,200 students.
5. Muharram Programs in 250 centres in different villages across 7 districts, benefitting over 10,000 people.

## » BANGLADESH

For the 4th consecutive year, support has been provided to the Hawza Ilmiyya and Islamic Education Centre in Bangladesh.





## » EAST AFRICA

The department has embarked on the translation and publication projects of books in the local Kiswahili language. So far, the following 4 books have been successfully published:



1. Masomo Ya Qur'ani (Qur'anic Lessons) by Shaykh Muhsin Qaraati.
2. Maswali Na Mishkeli Elfu (Thousand Questions and Doubts) by Shaykh Ali al-Kuraani al-Aamili.
3. Watoto Katika Qur'ani Na Sunnah (Children in the Quran and the Sunnah) by Late Ayatullah Muhammad Reyshahri.
4. Tabia Njema Za Ahlul Bayt (Akhlaaq of the Ahlul-Bayt (as)) by Sayyid Muhammad Mahdi as-Sadr.

## » MADAGASCAR

For the 2nd consecutive year, religious and educational establishments in Madagascar have been supported.



## » KENYA

### 1. Contribution towards two BMMK Centres

The External Tableegh department had the opportunity to contribute towards the day-to-day running and activities expenses for 2 Islamic Centres based in the suburban towns of Kenya.



### 2. Staff, Muballigheen & Teachers Pedagogical Training Course

## » TANZANIA

1. Sponsorship Program: the department are sponsoring 12 girls for Islamic Studies and an Early Childhood Education Certificate Course.



2. CIT Workshops: the department also had the fantastic opportunity to sponsor the CIT Muharram Workshops for advanced-level participants in Muharram 1444. The duration of the course was 3 weeks and a total of 39 Participants (27 males, 12 females) from 6 countries participated. The main aim of these workshops was to raise awareness and enhance the academic ability of higher-education students, professors, and educators.



## » IVORY COAST

The department supported activities in French in Abidjan, Ivory Coast. These programs were very successful and had participation of around 2,000 people for Muharram lectures and over 250 participants in the blood donation drive.



## » HUJJAT HAREFIELD - LONDON, UNITED KINGDOM

During the year, with the assistance of esteemed donors, The World Federation assisted The Khoja Shia Ithna-Asheri Muslim Community of London, an associated organisation, towards the acquisition of Widewater Place as the hub for its planned new community centre.



## » NAHJUL BALAGHA ESSAY COMPETITION

The External Tableegh department launched the first ever International Essay Competition based on Nahjul Balagha on 19th July 2022. The essays will be assessed by a panel of renowned Judges who will assess them based on the criteria provided. The winners of the competition for all languages will be announced in February 2023.



# FINANCIAL REVIEW

Total income has increased by £ 7,108,873 and the Resources Expended has increased by £ 4,464,450. A summary of these results is shown on the Financial Statements attached to this report.

## Risk Management

The Trustees regularly consider all the risks the Charity might be exposed to and take corrective action to implement appropriate systems to mitigate identified risks. Financial risks are considered at the beginning of each year, and with the strengthening of the Secretariat staff; a thorough review of all operational and environmental risks is continuously being assessed.

## Principal Risks and Uncertainties

The World Federation of Khoja Shia Ithna-Asheri Muslim Communities has a formal risk management process through which the major risks to which the organisation may be exposed and has ranked these by likelihood and impact, culminating in a risk control document which is updated on a regular basis. All significant risks, together with current mitigation actions, are reviewed regularly throughout the year by the Trustees. The Trustees are satisfied that systems have been developed and are in place to mitigate identified risks to an acceptable level. The principal risks and uncertainties identified by the charity are as follows:

### Risk Identified:

Inability to sustain overhead expenditure from unrestricted funds.

### Action Taken To Mitigate The Risk:

Continuous drive to target endowment / foundation funds for investment to generate income returns that can meet the organisation's overhead costs. Further investments have been made to increase investment income and add to the unrestricted funds of the organisation to assist with supporting the administration and governance costs.

### Risk Identified:

Disbursements and projects sponsored in 'at risk' jurisdictions in the Middle East.

### Action Taken To Mitigate The Risk:

Periodic and thorough Reviews of compliance, reporting and governance procedures for any projects undertaken with partners / agencies in 'at risk' jurisdictions. Furthermore, sending out staff for compliance visits to monitor and report back on funds disbursements to provide comfort that funds are being used for the intended purposes.

### Risk Identified:

Reputational risk of constituent members i.e. members of members having negative PR and the ripple effects filtering up to The World Federation as the parent body.



## Action Taken To Mitigate The Risk:

Development of policies on key areas being created in consultation with members to ensure that any affiliated organisation to the World Federation meets the required criteria to mitigate reputational risk.

## Investments

The Trustees are actively seeking investment opportunities to invest the Foundation Fund monies that have been specifically given by donors for investment purposes. The Trustees policy is to achieve a return greater than the rate of inflation whilst always taking great care to protect the capital invested.

## Grant Making Policies

The Trustees have a robust policy of rigorously reviewing grant applications that are received. The review of the applications is conducted by the Heads of Departments in line with these policies prior to approval being given for the grant to be made.

Furthermore, once the grants are released, there is a system in place to monitor the effect of the grant and reporting details acquired to ensure that the objective has been satisfied and to report back to the charity's donors.

## Internal Audit

The Trustees have initiated a scheme of periodic internal audits, undertaken by an independent international business assurance provider specialising in internal auditing. The Charity takes learnings from these audits and implements recommendations to continuously improve processes.

## Reserves Policy

The level of total funds held at the end of the year was £ 16,525,376. The restricted funds at the year-end were £ 2,036,602.

£ 5,691,816 are held as designated funds and it is likely that these funds will be disbursed by the Trustees for the activities intended within the next 12 months.

Unrestricted funds are maintained to cover management and administration costs and to respond efficiently to varying application of grants and pledges made.

The Restricted funds are all continuing projects. Where deficits exist, funds have been received after the yearend. Where there are surpluses, the funds are utilised when actual expenditure is incurred.

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation.

The Trustees are committed to generating sufficient reserves to support current organisational activities to meet the following requirements:

- Safeguard the charity's service commitment in the event of delays in receipt of donations or other income
- Providing a financial cushion against risk and future uncertainties.

To this end, the Trustees have established a reserves policy that is reviewed annually to ensure that the appropriate levels of reserves are maintained. However, the trustees are of the view that reserves should not be set too high, tying up funds which could and should be spent on charitable activities. In line with its duties as a service provider, the organization aims to hold unrestricted reserves, excluding those tied up in tangible fixed assets, amounting to three months projected operating costs. This is to minimize any disruption to beneficiaries should a source of income cease. On forecast expenditure this amount is equivalent to £ 249,000. The actual free reserves at the year-end were £ 9,015,985.

Free reserves continue to be in excess of the required target amount and therefore the Trustees are considering ways of investing the surplus reserves.

## **Responsibilities of the Trustees**

The Trustees are responsible for managing the day-to-day activities of The World Federation as laid down by the Constitution. The Trustees 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). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Related Parties**

The World Federation has policies in place to identify and document related party transactions which are detailed under note 10a of the accounts section.

## Looking Ahead

Internal processes, systems, policies and frameworks will continue to be strengthened as well as the regular cycle of internal audits across the charity's activities.

WF-AID, the department focussing on humanitarian aid, will continue to respond to humanitarian need and engage grassroots and the community.

As part of our Islamic Education work, we look forward to holding an **International Academic Conference in Dar es Salaam, Tanzania** in February and the official opening of the Research Centre.

Under the Secretariat an Extraordinary Constitutional Conference will be held before the end of June 2023 as a result of the Constitutional review work that has been ongoing this year and the institution are very excited about moving to new offices in Harefield.

## Conclusions

During the period 1 January 2022 - 31 December 2022, The World Federation has taken significant steps in achieving its operational objectives which were in line with its constitutional objects and the Trustees assert it as a going concern entity.

The World Federation Trustees are grateful to the dedicated service of its staff and many volunteers. Without their commitment it would be impossible for The World Federation to achieve its objectives and carry out its programs.

The Trustees consider the performance as satisfactory for the year-end 31 December 2022. This report was approved by the board of trustees on *31 October 2023* and signed on its behalf by:

*Arifali Hirji*

Arifali Hirji - Trustee Secretary General

Date: 31<sup>st</sup> October 2023

# INDEPENDENT AUDITOR'S REPORT

## Opinion

We have audited the financial statements of The World Federation of the Khoja Shia Ithna-Sheri Muslim Communities for the year ended 31 December 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

1. give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2022 and of the group's and parent charity's net movement in funds for the year then ended;
2. have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
3. have been prepared in accordance with the requirements of the Charities Act 2011.

## Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit

in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.



## Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of

the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

1. adequate accounting records have not been kept by the charity; or
2. sufficient accounting records have not been kept; or
3. the charity financial statements are not in agreement with the accounting records and returns; or
4. we have not received all the information and explanations we require for our audit.

## Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statements on Page 14, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken

on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Based on our understanding of The World Federation of the Khoja Shia Ithna-Sheri Muslim Communities, we identified that the principal risks of non-compliance with laws and regulations relates to the Charities Act 2011, Employment law, Fundraising regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and the application of FRS 102, income tax and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to application of controls around authorisation of expenditure and payments, which include overseas grant making. Audit procedures performed by the engagement team included: Audit procedures performed by the engagement team included:

1. Enquiries of management regarding correspondence with regulators and tax authorities;
2. Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
3. Evaluating management's controls designed to prevent and detect irregularities;
4. Identifying and testing journals, in particular, journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and
5. Challenging assumptions and judgements made by management in their critical accounting estimates;
6. Reviewing the procedures around approval of grants and authorisation of payments.

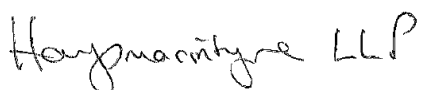
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Inherent Limitations**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

## Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's Trustees as a body for our audit work, for this report, or for the opinions we have formed.



Haysmacintyre LLP  
Statutory Auditors

Date: 31<sup>st</sup> October 2023

10 Queen Street Place, London  
EC4R 1AG

# CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	NOTES	2022 Restricted Funds £	2022 Unrestricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	2	2,194,155	17,813,893	20,008,048	12,914,368
Investments	3	-	36,052	36,052	20,859
<b>TOTAL</b>		<b>2,194,155</b>	<b>17,849,945</b>	<b>20,044,100</b>	<b>12,935,227</b>
<b>EXPENDITURE ON:</b>					
Charitable activities:	4				
Health		400	81,387	81,787	855,389
Relief		138,498	6,329,369	6,467,867	5,205,484
Advancement of Education		2,075,670	6,254,921	8,330,591	4,354,922
<b>TOTAL</b>		<b>2,214,568</b>	<b>12,665,677</b>	<b>14,880,245</b>	<b>10,415,795</b>
Net gains on investments		-	(93,751)	(93,751)	
<b>NET (EXPENDITURE)/ INCOME</b>		<b>(20,413)</b>	<b>5,278,019</b>	<b>5,257,606</b>	<b>2,519,432</b>
<b>TRANSFERS BETWEEN FUNDS</b>	17	-	-	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(20,413)</b>	<b>5,278,019</b>	<b>5,257,606</b>	<b>2,519,432</b>
Total funds at 1 January 2022		2,057,015	9,210,755	11,267,770	8,748,338
<b>TOTAL FUNDS AT 31 DECEMBER 2022</b>		<b>2,036,602</b>	<b>14,488,774</b>	<b>16,525,376</b>	<b>11,267,770</b>

The accompanying notes form an integral part of these accounts.

All activities are continuing and no activities were discontinued this year.



# CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2022

		2022		2021	
	NOTES	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	11		570,994		616,365
Investment properties	12		1,246,656		834,781
Investments in associates	13b		3,655,138		3,655,138
<b>CURRENT ASSETS</b>			5,472,788		5,106,284
Debtors					
Cash at bank	14	9,377,612		803,603	
		7,120,039		6,118,971	
		16,497,651		6,922,574	
<b>CREDITORS: amounts falling due within one year</b>					
	15	(5,445,063)		(761,088)	
<b>NET CURRENT ASSETS</b>					
			11,052,588		6,161,486
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			16,525,376		11,267,770
<b>CREDITORS: amounts falling due after more than one year</b>					
	16		-		-
<b>NET ASSETS</b>					
			16,525,376		11,267,770
<b>FUNDS</b>					
Restricted Funds	17				
General Funds			2,036,603		2,057,015
Designated Funds			8,796,957		6,070,290
			5,691,816		3,140,465
<b>TOTAL FUNDS</b>					
			16,525,376		11,267,770

The financial statements were approved and authorised for issue by the Board the Trustees on 31<sup>st</sup> October 2023 and were signed below on its behalf by:

Safder Jaffer

**Safder Jaffer**  
President

Sajjad Rajan

**Sajjad Rajan**  
Hon. Assistant Treasurer

The accompanying notes form an integral part of these accounts.

# CHARITY BALANCE SHEET

AS AT 31 DECEMBER 2022

		2022		2021	
	NOTES	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	11		570,994		616,365
Investment properties	12		834,781		834,781
Investments in subsidiary undertakings	13a		2		2
Investments in associates	13b		3,655,138		3,655,138
			<u>5,060,915</u>		<u>5,106,286</u>
<b>CURRENT ASSETS</b>					
Debtors	14	9,968,758		803,603	
Cash at bank		<u>7,094,026</u>		<u>6,118,971</u>	
		17,062,784		6,922,574	
<b>CREDITORS: amounts falling due within one year</b>	15	<u>(5,438,053)</u>		<u>(761,090)</u>	
<b>NET CURRENT ASSETS</b>			<u>11,624,731</u>		<u>6,161,484</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			16,685,646		11,267,770
<b>CREDITORS: amounts falling due after more than one year</b>	16		-		-
<b>NET ASSETS</b>			<u>16,685,646</u>		<u>11,267,770</u>
<b>FUNDS</b>					
Restricted Funds	17		2,036,603		2,057,015
General Funds			8,957,227		6,070,290
Designated Funds			5,691,816		3,140,465
<b>TOTAL FUNDS</b>			<u>16,685,646</u>		<u>11,267,770</u>

The financial statements were approved and authorised for issue by the Board the Trustees on 31<sup>st</sup> October 2023 and were signed below on its behalf by:

Safder Jaffer

**Safder Jaffer**  
President

The accompanying notes form an integral part of these accounts.

# CONSOLIDATED STATEMENT OF CASH FLOW

AS AT 31 DECEMBER 2022

	2022 £	2021 £
<b>Cash flows from operating activities:</b>		
Net cash (used in)/provided by operating activities	1,381,211	2,530,604
<b>Cash flows from investing activities</b>		
Dividends and interest	36,052	20,859
Payments to purchase investments	-	-
Payments to purchase investment properties	-	-
Payments to acquire tangible fixed assets	(416,195)	-
<b>Net cash provided by/(used in) investing activities</b>	<b>(380,143)</b>	<b>20,859</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>1,001,068</b>	<b>2,551,463</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>6,118,971</b>	<b>3,567,508</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>7,120,039</b>	<b>6,118,971</b>

## NOTES TO THE STATEMENT OF CASH FLOWS

### (A) Reconciliation of Net Movement in Funds to Net Cash Flow from Operating Activities:

Depreciation charges of tangible fixed asset	5,257,606	2,519,432
Decrease/(increase) in debtors	49,691	52,811
(Decrease)/Increase in creditors	(8,574,009)	143,023
Dividends, interests and rents from investments	4,683,975	(163,803)
<b>Net cash (used in)/provided by operating activities</b>	<b>(36,052)</b>	<b>(20,859)</b>
	<b>1,381,211</b>	<b>2,530,604</b>

### (B) Analysis of Cash and Cash equivalents

<b>7,120,039</b>	<b>6,118,971</b>
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# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2022

### 1. ACCOUNTING POLICIES

#### Basis of preparation

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) - (Charities SORP Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meet the definition of a Public Benefit Entity registered as a charity in England and Wales, it was registered in 1982 (charity number: 282303).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements and have considered the impact of the coronavirus pandemic on the charity's operations. In particular the trustees have considered the charities forecasts and projections and have taken account of pressures on donation income. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### 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 charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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



## Income

All income is recognised when the criteria of entitlement, measurement and probability of receipt have been satisfied.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Rental income is recognised in the period in which the income falls due on an accruals basis.

## Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants payable are charged in the year when the offer is conveyed to the recipient. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of investment management and other support costs that do not relate directly to separate charitable activities.
- Expenditure on charitable activities includes the costs of projects on health, relief and advancement of education undertaken to further the purposes of the charity and their associated support costs.
- Support costs have been allocated to direct activities based on the total direct costs of each function. Governance costs are now allocated in line with other support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

## Operating leases

All operating leases rentals are charged to the statement of financial activities over the terms of the lease.

### Short term benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which the service is received.

### Employee termination benefits

Termination benefits are accounted for on an accrual basis and in line with FRS 102.

### Tangible fixed assets and depreciation

All assets costing more than £1,400 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property - 2% straight line

Fixtures and fittings - 10% straight line

Software - 20% straight line

### Investment

Investment properties are included in the balance sheet at their open market value. Investment properties also include programme related investments stated at costs less impairment. Details are included in Note 12.

Investments in the subsidiary and the associates are stated at their actual investment costs.

### Financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost with the exception of investments which are held at fair value. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

### Debtors

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

## Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligations resulting from a past event that will probably result in the transfer funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Critical accounting judgements and estimates

Estimates and judgements 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. Although these estimates are based on management's best knowledge of the amount, events or actions, actual results may ultimately differ from those estimates. The Trustees consider the following items to be areas subject to estimation and judgement.

- the estimates of the useful economic lives of tangible fixed assets used to determine the annual depreciation charge;
- the assumptions adopted by the trustees in determining the market value of investment properties and assessment of impairment of the investments in associates;
- the assumptions adopted by the trustees and management in determining the value of any designations required from the charity's general unrestricted funds; and
- the basis on which support costs have been allocated across expenditure headings.

## 2. INCOME FROM DONATIONS AND LEGACIES

	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
Donations	19,745,636	12,653,686
Legacies	35,107	20,043
Subscriptions	400	350
Gift Aid reclaimed	167,677	201,939
Management charges	12,399	23,330
Books and CD sales	46,829	15,020
	<u>20,008,048</u>	<u>12,914,368</u>

Included in above are restricted donations of £2,165,193 (2021: £1,061,580). All other income in both years was unrestricted.

## 3. INVESTMENT INCOME – UNRESTRICTED FUNDS

	Total Funds 2022 £	TOTAL FUNDS 2021 £
Rental income	15,068	19,171
Investments	20,119	-
Bank interest	865	1,688
	<u>36,052</u>	<u>20,859</u>

## 4. EXPENDITURE

	Direct Staff Costs £	Direct Other Costs £	Grants Payable £	Support Costs Other Support Costs £	Governance Cost £	Total Funds 2022 £
Health	-	-	81,787	-	-	81,787
Relief	406,355	627,464	5,167,458	91,374	175,216	6,467,867
Advancement of Education	301,214	880,627	6,803,717	211,683	133,350	8,330,591
	<u>707,569</u>	<u>1,508,091</u>	<u>12,052,962</u>	<u>303,057</u>	<u>308,566</u>	<u>14,880,245</u>

## COMPARATIVE PERIOD

	Direct Staff Costs £	Direct Other Costs £	Grants Payable £	Support Costs Other Support Costs £	Governance Cost £	Total Funds 2021 £
Health	-	-	855,389	3,671	693	859,753
Relief	166,866	393,494	4,307,391	246,327	87,042	5,201,120
Advancement of Education	180,771	426,285	3,115,574	566,105	66,187	4,354,922
	<u>347,637</u>	<u>819,779</u>	<u>8,278,354</u>	<u>816,103</u>	<u>153,922</u>	<u>10,415,795</u>



## 5. ALLOCATION OF OTHER SUPPORT COSTS

	Staff £	Premises £	Office £	Governance £	2022 Total Funds £
Relief	60,977	11,802	18,595	175,216	181,517
Advancement of Education	104,683	12,786	94,214	133,350	337,102
	<u>165,660</u>	<u>24,588</u>	<u>112,809</u>	<u>308,566</u>	<u>518,619</u>

## COMPARATIVE PERIOD

	Staff £	Premises £	Office £	Governance £	2020 Total Funds £
Relief	154,030	17,945	78,023	87,735	337,733
Advancement of Education	166,866	19,613	379,626	66,187	632,292
	<u>320,896</u>	<u>37,558</u>	<u>457,649</u>	<u>153,922</u>	<u>970,025</u>

Support costs have been allocated to direct activities based on the total direct costs of each function.

## 6. GRANTS TO INDIVIDUALS

	Number	Total Funds 2022 £	Number	Total Funds 2021 £
Health	1	9,894	-	-
Relief	47	836,933	51	124,331
Advancement of Education	20	998,330	24	2,064,317
	<u>68</u>	<u>1,845,157</u>	<u>75</u>	<u>2,188,648</u>

## 7. GRANTS TO INSTITUTIONS

	Total Funds 2022 £	Total Funds 2021 £
Health	71,893	855,389
Relief	4,330,524	4,183,060
Advancement of Education	5,805,388	1,051,257
	<u>10,207,805</u>	<u>6,089,706</u>

**Significant grants awarded to institutions include:**

	2022 £	2021 £
Africa Federation	838,886	1,147,834
Imamia Education & Welfare Trust	129,102	868,467
Anjuman Samaji Bahbood	822,526	688,049
Jabir Bin Hayyan Trust	772,780	425,615
Hussaini Foundation	695,883	424,477
KSIMC of London	4,416,942	-
KSI (South London) Jamaat	99,965	221,647
Safina Childrens Home	355,874	202,193
Council of All KSI Jamaats India Fed	-	179,012
Centres for Health & Education Programme	46,803	174,989
Al Khoie Foundation	-	146,429
Husaini Education & Welfare Society Trust	428,329	144,952
Council of European Jamaats - COEJ	100,751	141,728
Dar Al Zahra School	96,685	80,277
Khoja (Pirbhai) Shia Isna Asheri Jamaat	92,187	-
MKSIA of Esses	450	128,773
Orison Charitable Trust	126,600	90,265
Imam Al Sadr Foundation	52,449	29,223
Nyota Foundation	88,487	-
Raza Trust	82,292	58,488
AlEmam Ali Zain Alabdein	123,332	-
	<b>9,370,323</b>	<b>5,152,418</b>

**8. GOVERNANCE COSTS**

	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
Auditor's remuneration – audit fees (including VAT)	35,100	25,200
Auditor's remuneration – accountancy fees (including VAT)	29,760	5,580
Legal and professional fees	65,082	12,371
Staff costs	178,624	110,771
	<b>308,566</b>	<b>153,922</b>

**9. NET (EXPENDITURE)/INCOME**

	2022 £	2021 £
This is stated after charging:		
Depreciation of tangible fixed assets:		
- Owned by the Charity	49,691	52,811
Auditors' remuneration		
- Audit (excluding VAT)	26,750	21,000
- Prior year audit fees under-charged	28,610	6,000
- Accountancy fees (excluding VAT)	9,500	4,650
	<b>114,551</b>	<b>84,461</b>

## 10. STAFF COSTS

2022  
£

2021  
£

Staff costs were as follows:

Wages and salaries	463,939	463,240
Social security costs	179,019	178,550
Pension	27,168	26,742
	<u>670,126</u>	<u>668,532</u>

The average number of employees during the year was as follows:

	No.	No.
Education	9	6
Health	5	2
Administration	3	6
	<u>17</u>	<u>17</u>

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

Key management personnel are deemed to be the Trustees. The Trustees did not receive any remuneration in respect of the services provided to the organisation.

### 10 a. RELATED PARTY TRANSACTIONS

During the year ended 31 December 2022 (2021: £Nil), there were no reimbursements to trustees for travel and subsistence expenses.

During the year donations from trustees totalled £121,512 (2021: £184.664).

One trustee also donated funds through an entity where he is a director - Total amounts donated in 2022 were £20,750 (2021: £5,260).

During the year, no Trustees received any remuneration or any benefits in kind (2021 - £Nil).

There were no other related party transactions in the year.

## 11. TANGIBLE FIXED ASSETS

	Land and Buildings £	Furniture, Fittings and Equipment £	Software £	Total £
<b>COST</b>				
At 1 January 2022	651,145	75,175	157,156	883,476
Additions	-	4,320	-	4,320
At 31 December 2022	651,145	79,495	157,156	887,796
<b>DEPRECIATION</b>				
At 1 January 2022	143,252	54,259	69,600	267,111
Charge for the year	13,023	5,237	31,431	49,691
At 31 December 2022	156,275	59,496	101,031	316,802
<b>NET BOOK VALUE</b>				
At 31 December 2022	494,870	19,999	56,125	570,994
At 31 December 2021	507,893	20,916	87,556	616,365

Between 2008 and 2016, building work had been carried out in Canada has amounted to £651,145

## 12. INVESTMENT PROPERTY

	2022 £	2021 £
<b>Market Value</b>		
At 1 January 2022	834,781	825,750
Additions	411,875	9,031
Revaluation (loss)/gain	-	-
At 31 December 2022	1,246,656	834,781

The above valuation includes costs of £154,122 relating to investments in 2 properties that are classified as programme related investments in accordance with FRS102. The costs for these two properties represent 50% equitable shares owned by the Charity with the aim to generate rental income for the use of charitable purposes. The two remaining properties have been included at the trustees' valuation, who do not believe there to be a material movement in their fair value as at the year-end.

## 13 a. INVESTMENT IN SUBSIDIARY UNDERTAKING

	2022 £	2021 £
100% ordinary share capital of WF Digital Limited	1	1
Registered in England & Wales (Company number: 13105408)		
100% ordinary share capital of KSIMC Residential Investments Limited	-	-
KSIMC Residential Investments Ltd reclassified as an Associate	-	-
	1	1

The Charity holds 100% of the issued share capital of WF Digital Limited, a company registered in England and Wales. Its registered offices are based at 38 Station Road, North Harrow, Harrow, HA2 7SE. The Company was registered on 30 December 2021 and was dormant in the period. At 31 December 2022 the share capital and net assets of WF Digital Limited amounted to £1.



# 13 b. INVESTMENT IN ASSOCIATE

	2022 £	2021 £
KSIMC Residential Investments Ltd – A shares	50	50
KSIMC Residential Investments Ltd – B shares	38	38
KSIMC Investments Ltd – A Shares	50	50
KSIMC Investments Ltd – B Shares	3,640,000	3,640,000
KSIMC Investments Ltd – B Shares issued in the year	15,000	15,000
	<u>3,655,138</u>	<u>3,655,138</u>

# 14. DEBTORS

	2022 £	2021 £
<b>Amounts due in within one year</b>		
Loans to individuals	18,968	20,570
Loans to Charitable organisations	9,004,767	386,911
Other debtors	112,368	22,386
Prepayments	225	1,027
	<u>9,136,328</u>	<u>430,894</u>
<b>Amounts due in more than one year</b>		
Loans to Charitable organisations	241,284	372,709
	<u>9,377,612</u>	<u>803,603</u>

Loans to charitable organisations includes an unsecured advance provided during the year to The Khoja Shia Ithnasheri Muslim Community of London, an associated organisation serving members of the community. The advance is towards an option to acquire a property and for the use of that property. The amount is non-interest bearing.

# 15. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Other creditors	4,876,502	355,255
Trade creditors	562,797	383,993
Accruals	5,764	21,840
Other taxation and social security	-	-
	<u>5,445,063</u>	<u>761,088</u>

## 16. CREDITORS: amounts falling due after more than one year

Other creditors

2022  
£

2021  
£

-	-
-	-
-	-

This amount is held in trust for an associate member organisation.

## 17. STATEMENT OF FUNDS

	BROUGHT FORWARD 01/01/2022 £	INCOME £	EXPENDITURE £	CARRIED FORWARD 31/12/2022 £
<b>DESIGNATED FUNDS</b>				
Khums	737,429	4,762,290	(4,264,289)	1,235,430
WF-AID	2,183,454	6,159,351	(4,462,778)	3,880,027
Education	-	408,575	(39,218)	369,357
Huqooq	219,582	303,640	(316,219)	207,003
	3,140,465	11,633,856	(9,082,504)	5,691,817 -
<b>UNRESTRICTED FUNDS</b>				
General Fund	6,070,290	6,309,840	(3,583,173)	8,796,957
<b>Total Unrestricted Fund</b>	9,210,755	17,943,696	(12,665,677)	14,488,774
<b>RESTRICTED FUNDS</b>				
R. Hiridjee (MARC) Foundation Fund	454,300	-	(13,023)	441,277
Capital Projects Fund	19,646	1,190,071	(1,144,794)	64,923
Africa Federation Education	16,224	126,506	(141,600)	1,130
Mogadishu Fund	730,943	-	-	730,943
Amanat Trust Fund	512,342	529,235	(347,245)	694,332
Mamas	360	120	-	480
Zainabiya Child Sponsorship Scheme	296,393	338,577	(567,906)	67,064
Yasir Asir Sponsorship Scheme	26,807	9,646	-	36,453
	2,057,015	2,194,155	(2,214,568)	2,036,602
<b>Total Funds for the Charity</b>	11,267,770	20,137,851	(14,880,245)	16,525,376

## 17. STATEMENT OF FUNDS

	BROUGHT FORWARD 01/01/2021 £	INCOME £	EXPENDITURE £	CARRIED FORWARD 31/12/2021 £
<b>DESIGNATED FUNDS</b>				
Khums	466,721	3,542,359	(3,271,651)	737,429
WF-AID	1,527,468	6,038,961	(5,382,975)	2,183,454
Education	24	28,415	(28,439)	-
Huqooq	169,461	302,595	(252,474)	219,582
	<u>2,163,674</u>	<u>9,912,330</u>	<u>(8,935,539)</u>	<u>3,140,465</u>
<b>UNRESTRICTED FUNDS</b>				
General Fund	4,768,715	1,961,317	(659,742)	6,070,290
<b>Total Unrestricted Funds</b>	<u>6,932,389</u>	<u>11,853,647</u>	<u>(9,595,281)</u>	<u>9,210,756</u>
<b>RESTRICTED FUNDS</b>				
R. Hiridjee (MARC) Foundation Fund	467,324	-	(13,024)	454,300
Capital Projects Fund	480	325,754	(306,588)	19,646
Africa Federation Education	28,464	67,160	(79,400)	16,224
Mogadishu Fund	730,942	-	-	730,943
Amanat Trust Fund	382,796	329,847	(200,301)	512,342
Mamas	240	120	-	360
Zainabiya Child Sponsorship Scheme	188,823	328,772	(221,201)	296,393
Yasir Asir Sponsorship Scheme	16,880	9,927	-	26,807
	<u>1,815,949</u>	<u>1,061,580</u>	<u>(820,514)</u>	<u>2,057,015</u>
<b>Total Funds for the Charity</b>	<u>8,748,338</u>	<u>12,935,227</u>	<u>(10,415,795)</u>	<u>11,267,770</u>

## Transfers

Transfers have been made at the Trustees discretion from designated and unrestricted funds to cover deficits or shortfalls on other funds. Restricted funds have been lawfully released to unrestricted funds where charity law permits the use of an excess of restricted funds raised from an appeal for an alternative charitable purpose within general or designated funds.

## Designated funds

WF – Aid: Funds for the humanitarian work undertaken by International Relief and Development through emergency relief, community development schemes, reconstruction and rehabilitation projects to the underprivileged people who lack basic provisions in regions of deprivation, war and natural disasters.

Investment Fund - Funds used for investments, where the income generated can be utilised for operational expenses.

Khums & Huqooq Funds - Specific funds to be utilised in accordance to the teachings of the Islamic faith and at the discretion of the trustees.

## Restricted Funds

Hiridjee Foundation Fund - Specific Funds received and utilised for the construction of an Information Resource Centre in Canada.

Mogadishu Fund - Funds used for investment, where the income generated should be utilised on education and tabligh (Islamic education) projects .

Amanat Trust - Third-party funds held on behalf of donors to be utilised for charitable purposes in accordance to their instructions.

Education - This fund is used for the education activities of The World Federation with an aim of assisting deprived children to receive quality education so that they can support their families and communities.

Mulla Asgher Memorial Academic Scheme (MAMAS) - This scheme is aimed at supporting education of children and youth in Africa.

Zainabiya Child Sponsorship Scheme (ZCSS) - This Scheme is aimed at eliminating poverty through education of children and youth. Deserving students are being sponsored for their studies from primary to higher education.

Zainabiya Yatim & Asir Sponsorship Scheme - This is a scheme is aimed at providing education and basic amenities to the growing number of orphan and refugee children who have been afflicted by war.



# 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2022 RESTRICTED FUNDS £	2022 UNRESTRICTED FUNDS £	2022 TOTAL FUNDS £
Tangible fixed assets	-	570,994	570,994
Investments	-	4,901,794	4,901,794
Current assets	2,036,603	14,461,048	16,497,651
Creditors due more than one year	-	(5,445,063)	(5,445,063)
	<u>2,036,603</u>	<u>14,488,773</u>	<u>16,525,376</u>

# ANALYSIS OF NET ASSETS BETWEEN FUNDS - COMPARATIVE

## BETWEEN FUNDS CHARITY

	2021 RESTRICTED FUNDS £	2021 UNRESTRICTED FUNDS £	2021 TOTAL FUNDS £
Tangible fixed assets	-	616,365	616,365
Investments	-	4,489,919	4,489,919
Current assets	2,057,015	4,865,559	6,922,574
Creditors due within one year	-	(761,088)	(761,088)
Creditors due more than one year	-	-	-
	<u>2,057,015</u>	<u>9,210,755</u>	<u>11,267,770</u>

# 19. OPERATING LEASE COMMITMENTS

	2022 £	2021 £
At 31 December 2022, the charity's future minimum operating lease payments are as follows:		
Less than 1 year	-	-
1-2 years	-	1,110
2-5 years	-	-
	<u>-</u>	<u>1,110</u>

# TRUSTEES REPORT



Registered Charity in the UK No: 282303

The World Federation is an NGO in Special Consultative Status with the Economic and Social Council (ECOSOC) of the United Nations