



THE WORLD
FEDERATION
OF KSIMC

Registered Charity in the UK No. 282303

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2023



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

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OBJECTIVES

Our Vision:

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

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, by providing access to water, relief from poverty and education opportunities 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 Ramadhan 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

The organisation's 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:

- (i) WF-AID
- (ii) Advancement of Islamic Education; and
- (iii) Community Affairs.

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

An action plan is developed each three-year cycle and is 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, in particular, the specific guidance on 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.

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 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. A new focused approach enabled the organisation to work through its 3 departments: WF-AID, 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 and Reference Details for the year ending 31st December 2023

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 only reimbursed occasionally for expenses incurred for duties carried out as Trustees.

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Status:	Registered charity in England & Wales
Charity No:	282303
Office Bearers:	(Key Management Personnel)
President:	Safder Jaffer
Vice President:	Dr Munir Datoo
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)

Dr Munir Dattoo (Elected 25 July 2020)

Arifali Hirji (Appointed 29 July 2020)

Ali Jawad Hansraj (Appointed 13 January 2023)

Zaffarali Khakoo (Elected 25 July 2020 and resigned 10 July 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, New York, USA

Auditors:

Haysmacintyre LLP

10 Queen Street Place,

London EC4R 1AG

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 Ramadhan 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.

Ramadhan Relief

In 2023, WF-AID collected a total of £1,159,638.12 for the month of Ramadhan. This is less than the previous year (in 2022 £1,352,027.02), however, a very respectable figure given the ongoing Turkey and Syria emergency appeal that collected just shy of £300,000. We distributed almost 13 million meals, as well as provided critical aid in 28 countries globally. Due to the commodity crisis, owing a lot to the hike in fuel prices, our ground partners had to purchase more expensive food.

	Food Packs	Cash Gifts	Meals	Eid Gifts	Total Individuals	Total Meals Provided
Africa	8684	2040	412058	848	80581	1917558
Pakistan	28631	12223	53498	659	211018	6906318
India	9302	2751	0	2305	68252	2847880
Asia	1845	321	384	458	11372	546624
Middle East	3502	0	300	300	15954	727308
Caribbean	130	36	0	0	691	50500
2023 Total	52094	17371	466240	4570	387868	12996188
2022 Total	56066	16828	1189	4086	776769	15140018

Ali Asghar Water Appeal

WF-AID's flagship Ali Asghar Water Appeal (AAWA) focuses on water, sanitation, and hygiene (WASH) projects across water-scarce areas.

Africa

Al Kauther – Mozambique

Initiated in July 2023, the Well Repairs project in Mozambique tackles water scarcity by repairing wells, aiming to complete 100. Beyond providing clean water, it empowers communities, enabling regular school attendance for children and affording mothers more time for their families, fostering stronger bonds and improving overall family life.



Kijana Kwanza – Tanzania

The Clean Water Initiative in Kariwa Village installed a 150m deep borehole on school grounds, powered by a solar pump system producing 10,000L per hour, addressed water shortages, and completed in December 2023. This initiative took into account the needs of children, ensuring clean water access for the entire community and relieving 100 families from the burden of water scarcity.



Pakistan

Completed in August 2023, the Mari City RO Water Filtration Project is a vital initiative. It brought clean drinking water to a community of 2000 people who previously lacked access. This effort greatly improved the health and well-being of individuals, addressing long-standing water challenges in the area.



In December 2023, the Ali Asghar Water Appeal 2023 successfully tackled the pressing issue of clean drinking water in Dahang Besil Basha & Thongal Baraldu, Shigar district in Baltistan. This project involved collecting water from nearby mountains and distributing it via pipelines. As a result, around 4,000 individuals, including orphans and widows, now enjoy improved well-being and easy access to clean water.



The Solar Deep Submersible Water Project in the District Tank of Khyber Pakhtunkhwa was finished in September 2023 to address water scarcity. It involved setting up a solar-powered pump, which now supplies clean water daily to more than 2,500 people. This project was designed to help the needy, including widows, orphans, and daily wage workers, improving their daily lives significantly.



In various cities across Punjab, RO Water Plants were installed to tackle water scarcity and provide more than 4000 individuals with clean drinking water. This initiative has addressed the issue of unhygienic water and significantly improved the health and well-being of the beneficiaries, ensuring a safer and more sustainable future for the communities involved.



In villages of Punjab and KPK, the Deep Solar Submersible Pumps project provided 10 units to deserving communities. The project was completed in December 2023, benefiting over 2000 individuals.



Completed in September 2023 in KPK & Punjab, Pakistan, the Construction of 20 Washrooms project addressed sanitation issues, benefiting 200 individuals daily. The initiative aimed to improve hygiene and health in rural areas.



November 2023, 35 water wells with pipelines were completed in Shikarpur and Jacobabad villages, Sindh. Previously reliant on unclean water from afar, these vulnerable communities now have access to safe drinking water nearby.



Build a Well

After the success of AAWA 2022, WF-AID continued to support projects in Africa, India, Pakistan, and the Middle East. As part of the Ali Asghar Water Appeal, WF-AID has 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 table below shows the number of wells built in 2023 across India, Pakistan, Tanzania & Kenya:

NUMBER OF WELLS 2023 - REGION WISE

REGION	INDIA	KENYA	PAKISTAN	TANZANIA	TOTAL WELLS
DEEP	5		54		59
RURAL		9		23	32
SHALLOW	27		163		190
TOTAL	32	9	217	23	281

AMOUNT ALLOCATED PER REGION

REGION	INDIA	KENYA	PAKISTAN	TANZANIA	TOTAL WELLS
DEEP	£3K		£28.08K		£31.08K
RURAL		£14.98K		£34K	£48.98K
SHALLOW	£5.4K		£27.1K		£32.5K
TOTAL	£8.4K	£14.98K	£55.18K	£34K	£112.56K

Economic Upliftment

Africa

WIPAHS – Ongoing projects – Tanzania

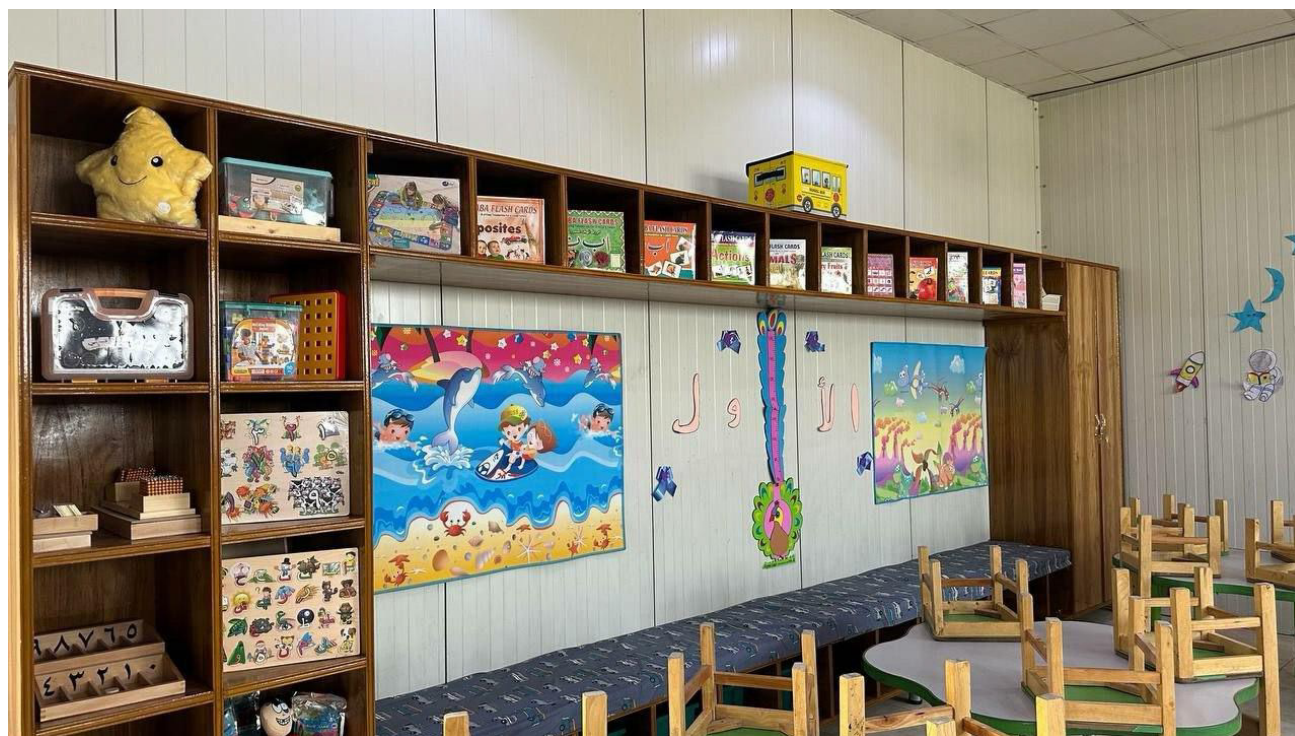
The Holistic Community Development Projects in Kibaha, Tanzania, go beyond education, encompassing six schools under Wali ul Asr Centre. With a holistic approach covering clean water, healthcare, moral and economic development, and social welfare.

Education

Iraq

Sensory Project

This project addressed the need for Sensory Learning for Orphan Children in Iraq, enriching teacher training, material acquisition, and curriculum transformation for Years 1, 2, and 3. The culmination was transforming classrooms into vibrant learning zones, leaving an enduring positive impact on the lives of orphaned children.



WF-AID consistently facilitates the salaries of 121 staff at a school for orphaned children in Najaf. This assistance continued in 2023.

Pakistan

Brighter Futures

The “Uniform & Notebooks Distribution” project in February 2023 aimed to provide essential school supplies to 564 USWA Valley schools in Baltistan students. Alleviating financial strain on parents, this impactful effort ensured that children in this remote region had equal access to crucial educational resources, fostering a conducive environment for learning.



Medical

Africa

Medewell Health Centre

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 Jan to December 2023, 43 operations were carried out. Additional ultrasound equipment was acquired to support healthier pregnancies and successful delivery of newborn babies.



The KSI Charitable Eye Clinic

The KSI Charitable Eye Clinic, a premier eye centre, provided affordable and quality eye care services to 37,073 patients with 1,948 surgeries in 2023. As an ongoing project, its success led to the opening of a new glaucoma wing, enhancing optical diagnosis and expanding capacity for vital eye care services in the region.

The Desk & Chair Foundation

WF-AID works with the Desk and Chair Foundation with the focus on projects to enable and enhance medical care for children facing challenging health conditions such as Spina Bifida, Hydrocephalus, Cleft lip, Cleft palate, and other non-communicable diseases. The number of beneficiaries includes 87 individuals who received medical support, as well as burial support for those who unfortunately did not survive the illness.

Ebrahim Haji

WF-AID's partnership with Ebrahim Haji Charitable Health Centre enhances services, attending to 130 patients daily and conducting 40 surgeries monthly. The joint initiative aims to establish a 4-bedded ICU/HDU by June 2024, reducing referrals and ensuring efficient care for critically ill patients.

Pakistan

Monthly support is being provided and there is an ongoing endeavour to support the Patient Welfare Fund at Fatimiyah Hospital. It has been invaluable for 3,358 patients and remains crucial, especially given the ongoing financial hardships and inflation.



WF-AID continues its support for Eye Cataract surgeries in rural areas of the Mianwali and Badin districts. In 2023, 445 eye surgeries and 1473 outpatient consultations were conducted. This initiative provides crucial eye care interventions, offering renewed hope and restored vision to impoverished communities in Punjab and Sindh.



Widow & Orphans



The ongoing initiative in Layyah district of Punjab offers support to 70 widow families, including 200+ orphan children. Monthly aid, comprising food packs and cash assistance, brings comfort and self-sufficiency to these vulnerable communities, contributing to their well-being and increased dignity.

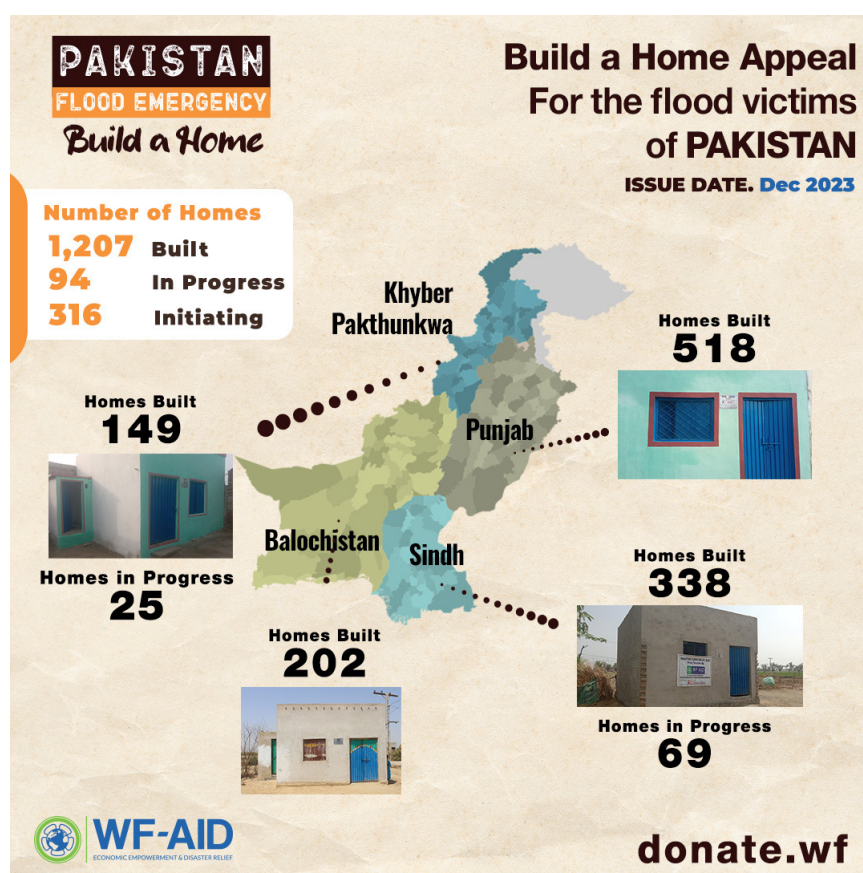
50 orphan boys at a children's home in Islamabad are sponsored under the WF-AID Orphan support project. The boarding and lodging facilities, along with other essential items, enable the holistic development of these deprived children coming from underprivileged homes.



Emergency

Pakistan

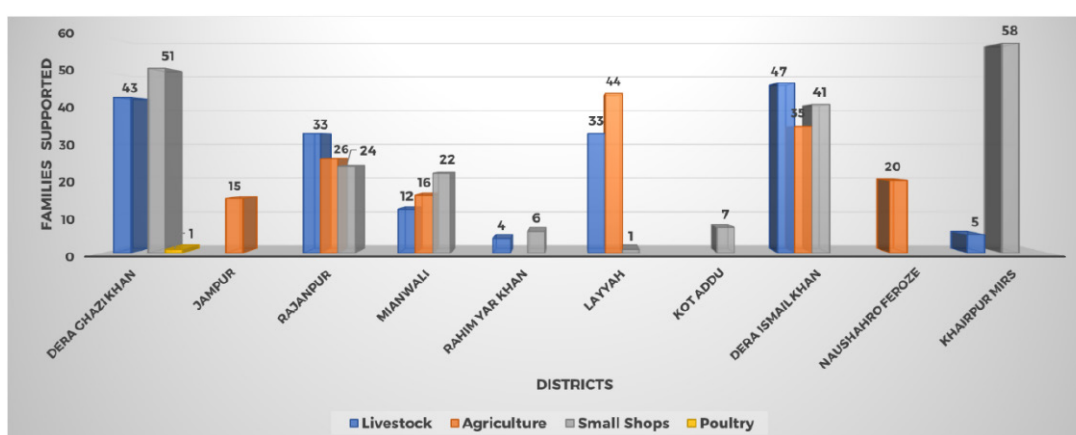
The unprecedented floods that struck Pakistan in August 2022 caused immense suffering and caused millions of people losing their homes. The floods have resulted in either complete or partial damage to 2.2 million homes across the country, a staggering number. The most vulnerable and poorest families have been hit the hardest, as they struggle to afford basic necessities and are left homeless. For children and women, living in tents is especially difficult. Till end of 2023, as part of its 2nd phase, "Build a Home Appeal", was a key project of the charity. Over a thousand homes were completed by WF-AID together with its ground partners, and a further, in excess of 600, in the pipeline.





Phase 3 – Economic Upliftment Project

Launched in May 2023 as the third phase for flood-affected people, the Economic Upliftment Project aims to restore livelihoods. So far, it has helped 544 families in Punjab, KPK, and Sindh with financial aid, counseling, and guidance. Families have resumed their livelihoods for long-term resilience by empowering beneficiaries with sustainable economic models. They are encouraged to repay in instalments, ensuring ongoing support for more families in the future.



Category	District	Number of Families
Livestock	Dera Ghazi Khan	43
	Dera Ismail Khan	47
	Rajanpur	33
	Mianwali	12
	Rahim Yar Khan	4
	Layyah	33
	Khairpur Mirs	5
Total		177
Agricultural Support	Jampur	15
	Dera Ismail Khan	35
	Layyah	44
	Rajanpur	26
	Mianwali	16
	Naushahro Feroze	20
Total		156

Small Shops	Rajanpur	24
	Dera Ghazi Khan	51
	Dera Ismail Khan	41
	Mianwali	22
	Rahim Yar Khan	6
	Layyah	1
	Kot Addu	7
	Khairpur Mirs	58
Total		210
Poultry Farming	Dera Ghazi Khan	1
Total		1
TOTAL FAMILIES = 544		



Gaza Emergency

In response to the dire situation in Gaza, WF-AID promptly mobilised its resources and collaborated with local partners to offer immediate assistance to affected families. The primary objective is to provide crucial support to those who have suffered significant losses. This emergency relief effort includes vital aid such as medical supplies, cooked food, blankets, fuel, and emotional support where feasible.

GAZA EMERGENCY

FINANCES RAISED 31ST DECEMBER 2023: £718,154.58

BENEFICIARIES: 7,661 INDIVIDUALS

AWAITING REPORTING FROM GROUND PARTNERS



WATER



MEDICAL AID



COOKED MEALS



FUEL

DISTRIBUTIONS
WATER | MEDICAL AID | FOOD PACKS | COOKED MEALS | FUEL | CHAADARS



Turkey & Syria Earthquake Emergency

In February 2023, an earthquake struck Turkey and Syria, resulting in over 59,259 fatalities. The WF-AID emergency response raised a total of £296,149 and distributed the aid in Turkey and Syria. As part of Phase 1, the immediate response, distributions with partner organisations provided food, water, and medical supplies. Additionally, 28 containers were provided to families because of which a total of 140 beneficiaries who were living in tents received shelter. Each container costed \$4,399.

ITEM	QUANTITY	BENEFICIARIES
FOOD PACKS	5,200	21,800
WATER BOTTLES	14,200	66,800
MILK CARTONS	810	3,240
BREAKFAST ITEMS	2,800	2,800
BLANKET AND WARM CLOTHING	300	300
CASH DISTRIBUTIONS	30	30
BREAD BASKETS	24,500	98,000
AMBULANCE HIRE	1	0
CONTAINERS	28	140

In September 2023, a delegation under the leadership of the Vice President of The WF visited the zones close to the Turkish and Syrian border (Hatay, Samandag) that were impacted by the earthquake. WF-AID is initiated and worked on 'Phase 2' with the aim to provide more sustainable relief to these families and support them when media attention has shifted, and other aid relief has discontinued in the region.



Families are receiving sustainable housing containers that will not only protect them from the winter chill but also ensure they have access to essential safety, privacy and shelter.



Microfinance

Pakistan

ASB (Loader Rickshaw)

In response to increasing economic challenges in Pakistan, WF-AID's Loader Rickshaw Distribution project provides a sustainable income source for less privileged families. In 2023, 5459 37 loader rickshaws were distributed.



Food & Housing Aid

Pakistan

Monthly assistance in Hyderabad & Skardu

Monthly assistance to 26 deserving families in Hyderabad, Sindh, and 100 families in Skardu, Baltistan, offers essential support to vulnerable families deprived of basic food and medical facilities. A project that has been initiated and will be delivered in 2024.

Monthly Financial Aid Program in Karachi

Additionally, 100 deserving white-collar Shia families in Karachi receive monthly financial aid, aimed at improving their lives amidst challenges such as unemployment, health issues, and old age.

Continuous Support for Badin Housing Project

Continuing into 2023, The Badin Housing Project has provided crucial housing support by repairing or reconstructing 29 non-Sadaat (Khojas) homes in Badin District. These deserving families residing in small towns were badly hit by torrential rains.

Tanzania

Fill My Cup

The Fill My Cup programme is an annual project which provides children with breakfast and lunches in Madrassa, Nurseries and Comprehensive Schools to improve student's learning, health and scholarly achievements. The programme is currently running in Bilal Muslim Mission centres in Kenya and Tanzania.

Brighter Futures: Fill My Cup - BMMK

Since January 2020, Bilal Muslim Mission Kenya has been providing all pupils of Pre Primaries and Madaris during morning break time in all 15 institutions annually. In 2023, the project helped to feed up to 3,771 children across Kenya. In 2024, the project is expected to reach 3,782 children.



Brighter Futures: Fill My Cup – BMMT Comprehensive and Nursery

Bilal Muslim Mission Tanzania fulfils the Fill My Cup Project in Tanzania in both the comprehensive and nursery schools. In comprehensive schools, mid-day and lunch meals are provided to 442 students between January 2020 and December 2023, with funds being used to buy tea, porridge, rice, beans, fish, and snacks such as bananas, biscuits, and boiled eggs. This is reviewed annually to analyse capacity and potential reach in Bilal Muslim Mission Tanzania. Breakfast has been provided in Nursery schools to children aged 3-5 years since 2021. Up to 887 students benefitted in 2023. In 2024, the total number of students to benefit from this project across the comprehensive and nursery schools is expected to increase to 1,237 students.

Winter Appeal

Pakistan

The Winter Appeal project distributed blankets, warm clothes, and shawls to 79,065 beneficiaries across various provinces of Pakistan, including Punjab, Sindh, KPK, Baluchistan, Gilgit Baltistan, and Azad Kashmir. Efforts continue to reach more individuals in need during the winter season.



Turkey

The winter appeal in Turkey provided winter clothes, coats, and shoes to families in poor financial situations. We were able to provide warm clothes, blankets and food to 2,215 b295 beneficiaries in December 2023.



Education

The Zainabiya Child Sponsorship Scheme provides financial assistance to underprivileged children in our community, enabling successful Primary and Secondary education. Alhamdulillah, ZCSS has been successfully running for 42 years, and is currently supporting students in countries ranging from India, Pakistan, Kenya, Tanzania, Philippines and Bangladesh.

Expansion of the ZCSS Scheme

Following the update presented at the 4th ExCo held in June 2023, we have further expanded our reach to more secluded and rural areas in India, Pakistan, mainland Tanzania as well as Zanzibar, Philippines and more recently in Bangladesh.

Academic Year 2023/24

The target for year 2023/24 is to further expand our support to a total of 5,000 students.

Higher Education

In the Academic year 2022/23, a total of 562 students for Higher Education across the world were supported. The target for year 2023/24 is to expand to support a total of 700 students.

We are also actively exploring supporting vocational courses as well as competitive exams to help students venture into prestigious Civil Service roles.

Higher Education Loan Schemes

Over 2023, the Hiridjee Family Loan scheme disbursed GBP 70,220 to support six students for Higher Education. In addition, Emergency Top up loan of GBP 25,371 was provided to students who required financial assistance.

After considerable efforts we managed to collect GBP 72,000 of loan repayments. These funds will be reinvested back to help more students pursue their higher education studies. Three students have completed paying off their higher education loan during this period.

Hiridjee Education Loan Pakistan (HELP) Scheme

The Hiridjee Education Loan Pakistan (HELP) Scheme was launched in August 2021 under the philanthropic vision of the Hiridjee Family Foundation. The aim is to provide financial assistance to Khoja students in Pakistan to pursue Higher Education. Up to 20 students every year benefit from this scheme which is a partnership between The WF Education department, Pakistan Federation, and Khoja Pirhai Shia Ithna Asheri Jamaat (KPSIAJ).

Since the launch, the HELP scheme has received around 60 applications, of which 42 loan applications were approved, 6 rejected and the remaining 12 applications are at different stages of being processed. Popular courses pursued by the students in the HELP scheme are Bachelors in Computer Science, Education, Bioscience and Media Studies.

New Initiatives: The Masters Edge

To add Strategic value, The WF Education department offer a limited number of undergraduate students to pursue Masters' programmes. This initiative, under the Hiridjee Family Foundation, commenced in June 2023 for a limited number students, who demonstrate academic excellence. We are also pleased to note that some of our recent Masters graduates have pursued courses in Accounting & Finance as well as Strategic Marketing. They have all secured good roles with well reputed businesses.

Careers Education and Guidance programme

Recently, we ventured in to hosting and supporting Careers Education and Guidance programmes with various community schools and are looking to expand this further. In addition, as part of capacity building and empowerment, staff from Bilal Muslim Mission Kenya and Tanzania are also receiving Careers Education and Guidance training so they can assist students from towns and villages make well informed career choices.

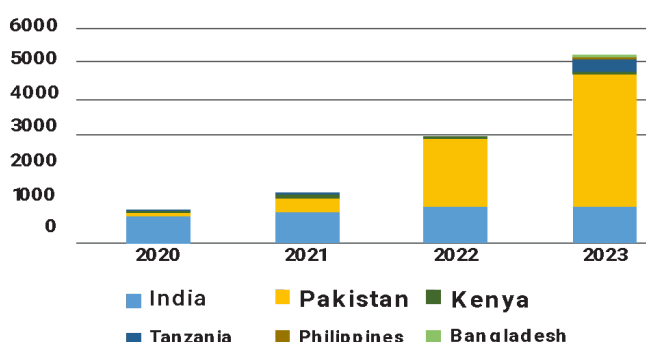
Webinar – Masterclass ‘Tips to a Successful Career’

On Sunday, 10 December 2023, the Education team hosted a unique Masterclass webinar facilitated by Mr. Hussain Premjee for our students and graduates globally aiming to give them invaluable tips for a successful career. This Masterclass webinar covered tips on CV writing, interview techniques, how to market yourself to potential employers and develop your career.

Summary

The WF has set Education as a key strategic pillar for economic upliftment of the community. Besides financial support for students to access educations, a strategic widening of scope has been implemented by incorporating, (i) Careers Education & Guidance, (ii) The Masters Edge program, (iii) Connecting Community Schools, as well as hosting and facilitating more value added events and informative webinars. With this holistic approach we strive to be the leading Shia charity focusing on Education as a key pillar. We extend our heartfelt gratitude to all our donors for supporting us.

Education Support-Evolution
(Number of students)



ADVANCEMENT OF ISLAMIC EDUCATION

Introduction

The Islamic Education (IE) Department of The World Federation of KSIMC aims to spread the true message of Islam and Ahlul Bayt (a) through various activities and projects 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

1. Academic Research Activities
2. Maintaining strong ties with Maraji'
3. Promoting spirituality, knowledge, and skills development within our community
4. Supporting our Hawza students and 'Ulama in continuing on their path of
5. knowledge and learning essential Tableegh skills.
6. Tableegh in a diverse range of communities
7. High-standard publications for both the layman and academia
8. Producing Tableegh material for use by scholars, zakireen and madrasah teachers
9. Guidelines for leadership and muballighin.
10. Draft policies for the betterment of the community to be adopted by the WF counsellors' body.
11. Promoting Islamic culture

Overview of Main Achievements of IE Functions



Internal Tableegh

The IE department's Internal Tableegh activities promote the teachings of the Qur'an and Ahl al-Bayt (a) within Khoja and community membership through various activities.

Seeking guidance from the Grand Maraji' and other High-ranking scholars

Islamic Education has been honoured to meet many high-ranking scholars to discuss and receive guidance regarding many issues and challenges our community has been facing. Proactive solutions and guidance were given in the face of the pressing challenges of the community. In this way, IE acts as an effective bridge between the Marja'iyya, and the community and its scholars.

The IE scholars' team - under Shaykh Dr Murtadha Alidina (Head of IE), Shaykh Afzal Merali (IE Manager) – have held 70+ meetings with muballighin and Ulema of the community to coordinate the current Tableegh projects on the ground.



Sayyid Munir al-Khabbaz receiving Shaykh Muhammad Khalfan and the newly appointed Islamic Education representative in Najaf, Shaykh Muhammad Jaffer Farishta Najaf al-Ashra

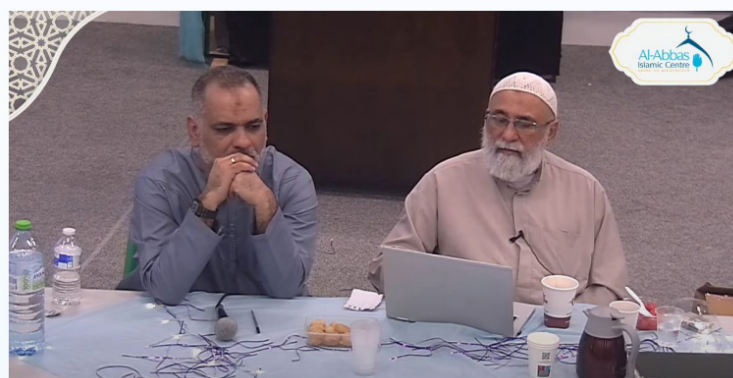


Ayatollah Sayyid Ja'far al-Hakim receives WF Secretary General Arifali Hirji, Islamic Education Manager Shaykh Afzal Merali, Shaykh Mustafa Jaffer, Shaykh Dr Muhammad Hijazi and other Hawza students of the Khoja community – April 2023, London, Alul Bayt (a) Foundation.



On July 28, 2023, Sayyid Dr. Muhammad Ali Bahrul Ulum visited The WF house to discuss the progress of the community's Hawza students in Najaf, ICAIR's research projects, and potential collaboration between academia and the Hawza Ilmiyyah of Najaf al-Ashraf. Attendees included The WF Secretary General, Shaykh Arifali Hirji; IE Manager, Shaykh Afzal Merali; Senior Research Fellow, Shaykh Dr Ali Al Hakim; IE Najaf Representative Shaykh Jaffer Farishta; and the newly appointed Head of ICAIR, Shaykh Dr. Alexander Khaleeli.

Head of Islamic Education Department, Shaykh Dr. M. Alidina community interactions in the year 2023.



The Head of IE, Shaykh Murtadha Alidina held tens of meetings and visited many centres to support communities worldwide to guide the Tableegh boards of our Jamaats and Regional Federations, such as Dar es Salaam, Kigoma, Mwanza and Birmingham Jamaats, AFTAB and others.

In 2023, Shaykh Alidina achieved significant milestones through his diverse engagements as follows:

Muharram Muballighin Summit (July): Actively participated in the East African Muharram Muballighin Summit in Kampala.

Community Engagement in Kampala: Toured various projects, including a school, Imambargha, and an orphanage, fostering connections and continuous support for local institutions.

Scholarly Dialogues (Muharram and Safar): Engaged in intellectual exchanges with esteemed Muballighin from Scotland, Lucknow, and Canada in Dar es Salaam.

Youth Empowerment (August): Addressed the Birmingham youth camp, encouraging active participation in community affairs and charity work.

Education Conference (September): Participated in educational sessions organized by the al-Kisa Education Foundation in Dar es Salaam, promoting educational excellence in Shia schools.

Community Engagement in the UK: Served as a judge in the Lady Fizza Qur'an Competition in Birmingham, conducted a workshop on tadabbur, and supported literacy initiatives by gifting the "Tafsir Tadabbur Qur'an" Juz 30 to winners and the Birmingham Jamaat "Book Cave."



WF
MARRIAGE
CONTRACT

Progress on policy papers

As per the update and mandate in ExCo 4, June 2023, the following policy papers were presented in the ExCo 4 in Karachi:

- Updated Marriage Contracts
- Updated mixed gatherings policy



Visit to Gujarat Federation

In August 2023, Shaykh Dr. Mohammed Reza Dodhiya, in an extensive initiative, visited all the Jamaats of the Gujarat region in India, in addition to other institutions there as well, in what numbered to 40 centres. The goal of this mammoth task was to do a needs assessment and evaluation, that would give the Islamic Education key insights regarding the current situation of these community centres, in terms of the demographics and propagational needs, especially whether or not a dedicated resident scholar is serving the centre.

The department is currently working on forming a comprehensive strategy to support the region, in light of the findings of this tour.

19th MADINAH AL-ILM COURSE – IRAQ

Madinah al-'Ilm course was launched for its 19th year and took place from 17 December 2023 to 2 January 2024. The course was held for its second year in the holy land of Iraq. It accommodated a group of 62 individuals, including the teachers, mentors, WF MAI team and participants from 7 regions.

21 brothers and 24 sisters aged 18-25 years joined the course as participants for a unique experience in the Holy Lands of Najaf, Karbala, Samarra, and Kadhmayn.

The journey aimed to offer a bespoke challenging and interesting curriculum led by experienced teachers and knowledgeable guides; unwavering support by mentors; Ziyarah of the Shrines of our Holy Imams (a) and revered personalities of Islam in Najaf, Karbala, Kadhimiyyah and Samarra; audiences with the Grand Maraji' and Scholars, and last but not least visits to sites of interest in Iraq.



MADINAH AL-ILM COURSE | IRAQ 19th Year!

Moments that I will cherish throughout my life.
A.K - 2022 Participant

Age
18 - 25 years
Separate courses for brothers and sisters

Cost
Please visit our website for more details

17th December 2023 - 2nd January 2024

Package Details:

- Flights, full-board accommodation with meals & local transport included
- Ziyarah in Najaf, Karbala, Kadhmayn, Balad, Samarra
- Insightful classes on key youth challenges
- Daily Ziyarah with a rich cultural itinerary
- Meetings with Maraji' and Mujtahidin

Heavily Subsidised
by The World Federation and Regional Federations

WF

Register Now: [Ink.worldfed.org/MAI23](https://ink.worldfed.org/MAI23) **Deadline:** 10th October 23

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.

Highlights:

1. Facilitating programs with various scholars on contemporary issues for The Blessed Tree Media



2. Bridging gaps between the experiences of scholars and students



3. Collaboration with External Tableegh to source, vet and send qualified muballighin from 18 different countries for Tableegh to their countries during the months of Muharram and Safar.

MUHARRAM AND SAFAR

Conditions

- Readiness for a 2-month Tableeghi trip
- Presentation of the latest mark-sheet from your Haseza as proof of education at level 3 or above
- Having an invitation letter from a reliable Islamic Center of your country
- Complete familiarity with the Holy Qur'an (Tarteel, Tajweed, comprehension), rulings of jurisprudence and theological matters.
- Passing the interview and the oral test
- Comprehensive written report in English to be submitted upon return.

Advantages

- Receive a fully-paid round trip ticket
- A reasonable honorarium after submitting the report
- Priority in such opportunities in the future

Notes

- A maximum of two people will be selected for each country
- This plan does not apply to students of the subcontinent.

To register

• please fill the Google form and submit latest by 4th June 2023.

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 also acts as a liaison for WF-AID's humanitarian work in Iraq.

Through the Najaf Coordination Unit, we have been able to:

- Facilitate new admissions at the Hawza.
- Held various meetings with students to understand their needs and address the challenges they faced during Tableegh.



- Hold various cultural programmes during the month of Ramadhan, Muharram and special occasions.
- Support Khoja and Bilal Mission Students with their education and monthly stipend.
- Developing skill-based and academic courses for our students and scholars.
- Opening channels for engagement with academia through our International Centre for Advanced Islamic Research (ICAIR).
- “Dar al-Hujja Institute”, a name chosen by the community Seminary students of Najaf is the new name given to the Najaf Coordination Unit, under which frequent activities and gatherings are held, with a dedicated WhatsApp group.
- Advanced supplementary classes regarding various contemporary issues for the students.
- Supporting the Madina al-Ilm annual course with logistics and scholarly support.
- Holding meetings and seeking guidance from the offices of the Shia Religious Authorities (Maraji') and other high-ranking scholars (20+ meetings).

Alim Grants

The WF continues to support Jamaats worldwide 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.

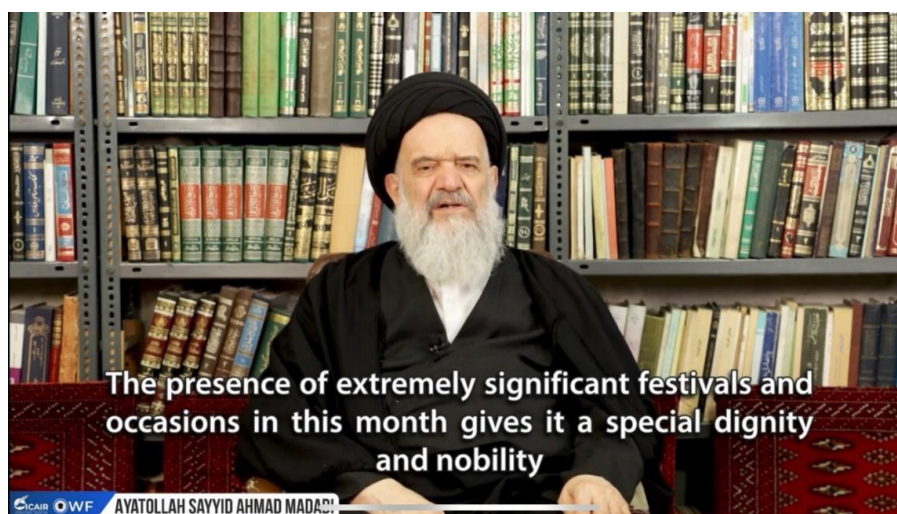
International Centre for Advanced Islamic Research (ICAIR)

Ground-breaking 3-day conference was held in Dar es Salaam, Tanzania on the topic: “Intellect and Revelation: Relations and Ijtihadi Implications”.

The Africa Federation’s Tableegh Board (AFTAB), supported by the Dar es Salaam Jamaat and dedicated volunteers, collaborated with the visionary ICAIR team, which included the IE team, showcasing extraordinary unity and global collaboration.



With 19 presentations, which included keynote speeches by high-ranking jurists, and participations from academics and Islamic seminarians alike, scholars and researchers from different parts of the world attended the conference.



Sayyid Ahmad al-Madadi giving this conference’s special address



Attendees of the conference listening to the keynote speech of Sayyid Munir al-Khabbaz (h).

Shaykh Swaleh Maulid Husen is being presented an award and copies of the latest IE books by ex-WF president Al-Haj Anwar Dharamsi and current WF president Al-Haj Safder Jaffer in appreciation for his paper.

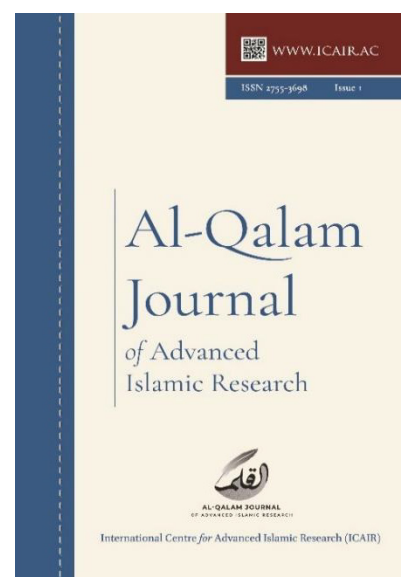
Multiple Q&A - panel discussions were held, opening the floor for queries by community members throughout the conference. The quality of discussions and interactive sessions at the Conference was exceptional, with attendees engaging in thoughtful and stimulating conversations. Networking with other Islamic leaders was invaluable, allowing attendees to forge new connections and strengthen existing relationships.

The conference also included 3 workshops for the general public on pertinent current issues, which were held by some of the attending scholars.

Al-Qalam Journal for Advanced Islamic Research

The International Centre for Advanced Islamic Research (ICAIR) launched its bi-annual academic journal in Dar es Salaam during the March 2023 conference.

The Al-Qalam Journal of Advanced Islamic Research serves as a critical channel for dialogue in Shi'i studies between scholars from traditional Islamic and academic backgrounds. It aims to publish high-quality papers on topics of general interest, peer-reviewed by leading academic and hawzawi authorities. Its articles comprise new research, reviews, and opinions from adroit thinkers who seek to provide a foundation for future research, theoretic applications, and innovative ideas.



Workshop for Muballighin

On March 13th, Professor al-Hakim conducted a one-day workshop in Arabic on “Contemporary Tableegh” for over 200 muballighin in Dar es Salaam. During the session, he addressed questions, advising scholars facing financial difficulties to pursue secondary work related to Tableegh, like writing, research, and teaching. This insight prompted IE management to plan career development courses for scholars, aiming to open new opportunities in areas such as chaplaincy, counselling, and dispute resolution.



Seminar for Medics titled Mental Health and Spiritual Healing: Between Possession and Exorcism by Professor al-Hakim

On March 13, 2023, following the conference, Professor Hakim conducted a mental health and spiritual healing seminar. In it, he scientifically debunked the idea of Jinns possessing humans, attributing such cases to likely psychological issues. Professor Hakim highlighted the therapeutic value of Quranic recitation and duas. The seminar included a group activity, and the top-performing group received signed copies of Professor Hakim’s books.





The Research centre activities include 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.



Hujjat Islamic Centre – Stanmore – Dua al-Iftitah 2023.

All available PowerPoint versions of duas and ziyarats can be found at <http://duas.org/WF-PPT/>.

Publications

An essential area of Islamic Education's work is publishing books on Islamic Shia Ithna 'Ashari thought. The World Federation has made significant strides in its publishing endeavours, with a notable contribution of approximately 86+ titles spanning various domains within Islamic sciences.

These accomplishments underscore our dedication to advancing knowledge and disseminating invaluable resources within the Islamic community.

- Anecdotes for Reflection – a very easy-to-read book of moral stories, now with volume 5, and all having gone through a thorough review of both the English and Arabic text.
- Angel Sajida – A book for children about the life of Lady Fatima al-Zahra (p)
- Islamic Laws – 4th Edition, reflecting over 100 changes in the fatwas of Ayatollah Sistani (h).
- Shias: Their Origin and Beliefs – in Gujarati.
- Tafsir Tadabbur al-Quran Introductory Volume (Suras al-Fatiha and 4 Quls)
- Tafsir Tadabbur al-Quran Juz 30 - – A reflective commentary of the Qur'an..
- Tafsir Tadabbur al-Qur'an Juz 29 – A reflective commentary of the Qur'an.
- Al-Qalam Journal for Advanced Islamic Research Issue 1
- Final Advice to Anyone Seeking to Divorce: Fifteen Points Couples Should Reflect Upon Before Considering Divorce by Dr. Muhammad Hijazi.



Digital Tableegh

The Digital Services division was inaugurated under the Islamic Education Department to facilitate the creation of diverse content formats, including short clips, seasonal and general content, narrations with explanatory translations, posts offering insights into hadith commentary, and recitations, among other valuable resources. Our digital presence is maintained through the Blessed Tree Media YouTube, Instagram, and Facebook pages, as well as the OneStopFiqh website and app.

We have crafted and shared over 70 exciting videos across our YouTube, Instagram, and YouTube channels. Explore our comprehensive digital content library on our YouTube channel for a rich and engaging experience.

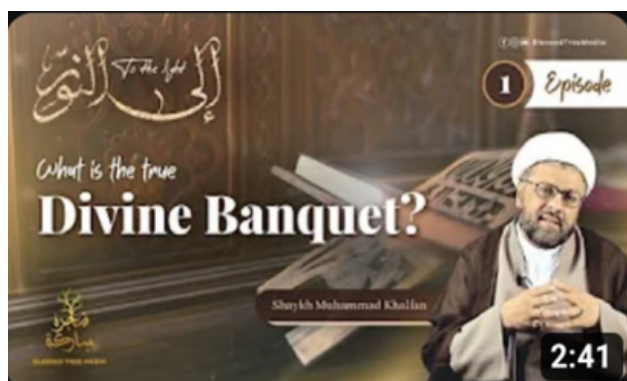
2023 Highlights include:

Recitations (with English translations):

- “The Holy Five” is a new qasida by well-known reciters Mulla Nazar al-Qatari in Arabic/ Farsi, and the upcoming young reciters Shan & Rizwan. It was released on the blessed Wiladat of Sayyida Fatima (a).
- “Madhlum Husayn Jaanam”: A heart-wrenching Nauha about Imam Husayn (a) with the matam beat of the Arab and Persian East African community, by Mulla Nazar al-Qatari.
- “Ali Shah” - recited by Mulla Nazar al-Qatari on the auspicious occasion of Eid al-Ghadir, in the shrine of Imam Ali (a), in Najaf al-Ashraf.

Ramadhan 2023

1. ‘To The Light’ series: recorded in the Holy city of Najaf al-Ashraf, in this series of 9 episodes, Shaykh Muhammad Khalfan and Aalima Raziya Batul Najafi focused on key ethical and mystical concepts that one learns from the blessed month of Ramadhan. These included questions such as:
 - ‘What is the true divine banquet?’,
 - ‘Can we unknowingly annul our charity?’
 - and ‘The Night, or Nights of Qadr?’



2. Daily Short Ramadhan Duas by Mulla Nazar al-Qatari

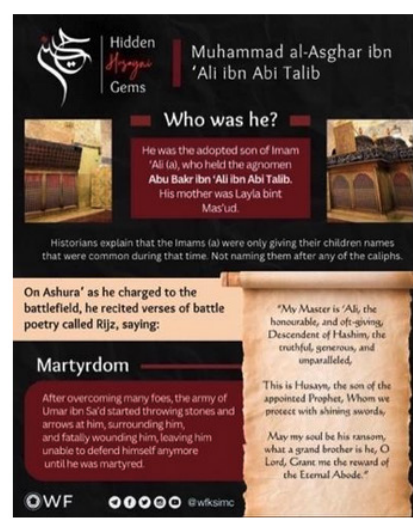
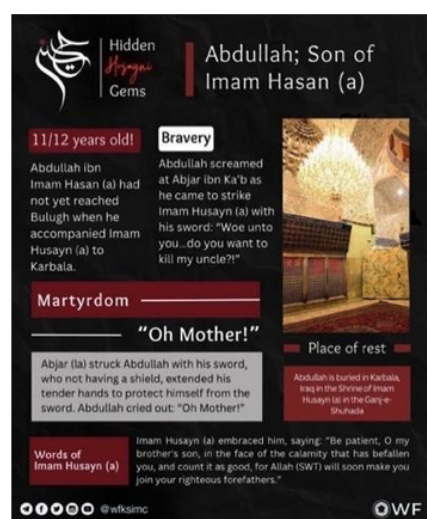
These extremely popular daily short duas would mark the end of the blessed fasts of the month of Ramadhan and the start of its auspicious nights, a period of worship and supplication to the Almighty.



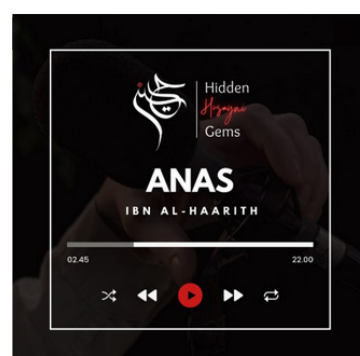
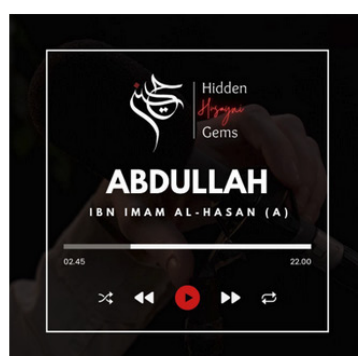


Muharram 2023

Hidden Husayni Gems - Launched during Muharram 1445 AH. 'Hidden Husayni Gems' was an inspiring and historical project to shed light on the lesser-known martyrs of Karbala. Through this initiative, we presented six captivating digital posters, each dedicated to a martyr whose story often remains in the shadows. By meticulously researching and illustrating their lives and sacrifices, we sought to honour these unsung heroes and ensure their memory lives on.



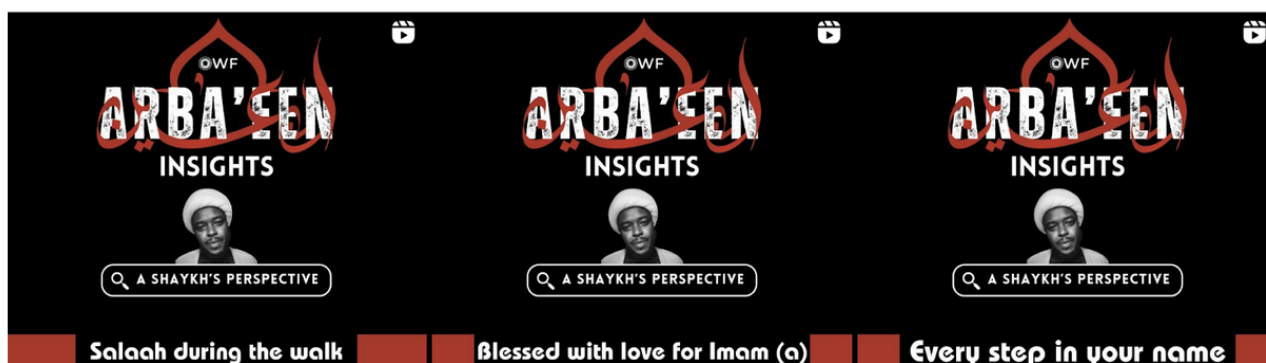
In addition to our ongoing efforts, short, captivating video snippets were created to serve as a dynamic tool to convey information, share insights, and connect with our audience on various social media platforms.



During Arbaeen, we introduced a captivating series of 10 Instagram reels named “Arbaeen Insights – A Shaykh’s Perspective,” featuring the esteemed Shaykh Ali Mwega.

We invited our audience to join us on an enlightening journey as we delved into the profound insights provided by Shaykh Ali. Viewers were encouraged to stay tuned and embark on a memorable Ziyarah, where they could anticipate encountering unique perspectives and valuable wisdom shared by Shaykh Ali, live from Iraq, as he embarked on the journey of love.

This initiative aimed to provide a deeper understanding of the significance of Arbaeen and enrich the spiritual experience of our audience during this sacred occasion.



OneStopFiqh website and app

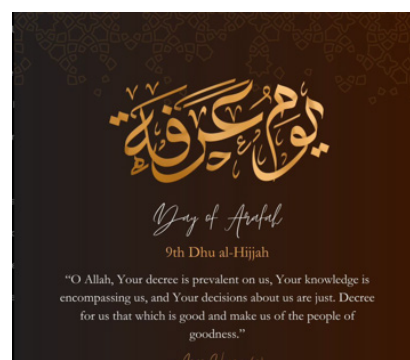
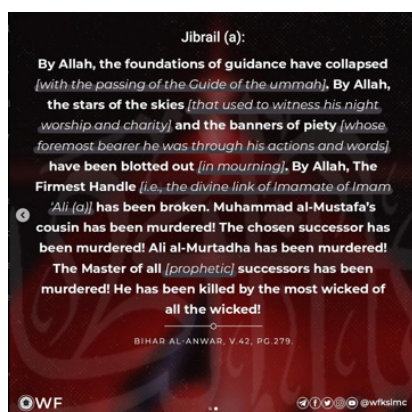
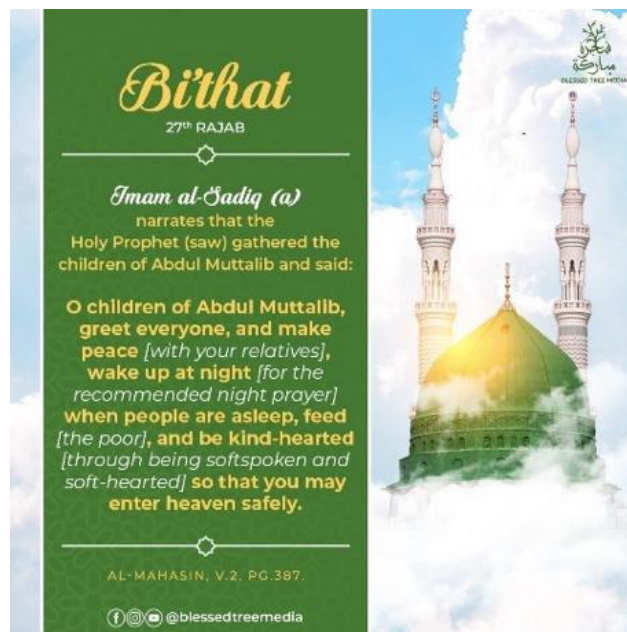
The OneStopFiqh website serves as a comprehensive platform, consolidating various Fiqh resources into one accessible hub. These invaluable resources include Islamic Laws, A Code of Practice, A Manual of Hajj Rituals, AskAnAlim, Shia Wills, a Khums guide, and a convenient method for fulfilling Islamic dues. Furthermore, the website is thoughtfully designed for seamless mobile use, ensuring accessibility on various devices.



The AAA archive features almost 3,700 Q&As. Questions can be submitted on any topic, which is then answered by a panel of 15 scholars, who also seek input from the high-ranking scholars of the Hawza, when required. In the period extending from January 2023 to December 2023, 2,721 new questions were answered by the AAA team.

Explanatory Narrations

On key occasions, IE posts insightful narrations, enriched with the profound wisdom of Ahl al-Bayt (a) related to various facets of life and its trials. These narrations undergo a rigorous developmental process, including meticulous explanatory translations, thorough proofreading, and comprehensive reference verification. Then, our dedicated graphics and design team works diligently to enhance these narrations, elevating them with visually captivating designs.



Introduction to Hawza Online

In the world of Islamic education, the Hawza (Shi'i seminary), holds a special place as a source of spiritual enlightenment, intellectual growth, and religious scholarship. At the intersection of faith and knowledge, the Hawza has played a pivotal role in shaping Islamic thought and producing scholars who contribute significantly to the global Muslim community. Among the various Hawzas around the world, Hawza Online emerges as a unique and accessible institution that continues this rich tradition while embracing the possibilities of the digital age. From the outset, the project has had the blessing of His Eminence Sayyid Ali Husayni Sistani (may Allah protect our scholars).

One of the cornerstones of Hawza Online's excellence is its exceptional faculty. Our institution brings together a team of highly experienced teachers who are not only well-versed in the Islamic sciences but also possess a deep understanding of contemporary challenges and issues. These educators bring a wealth of knowledge and insight to our courses, ensuring that students receive a comprehensive and well-rounded education. Our teachers are not just instructors; they are mentors who guide students on their spiritual and intellectual journeys.

Whether one is interested in delving into the intricacies of Islamic jurisprudence, exploring the profound wisdom of Islamic philosophy, or gaining a deeper understanding of the Qur'an and Hadith, Hawza Online offers a diverse range of courses to cater to their educational needs.

Key Statistics

Teachers and students:

Teachers: 15
Students: 158

Lessons (Year 2023):

Arabic: 624
Hawza Studies (pre-recorded): 8,140
Tutorials: 104

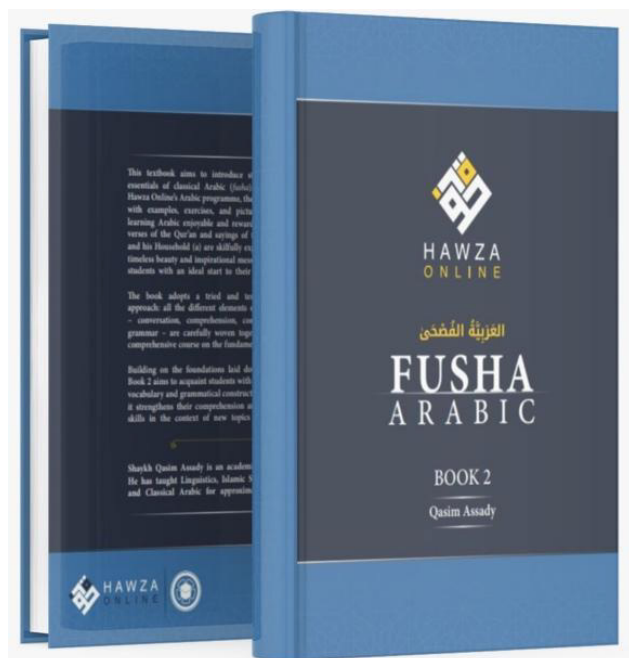
Hawza Studies Programme

The Hawza Studies programme is delivered through a combination of pre-recorded lessons and live tutorials. The programme encompasses 25 modules distributed across 3 levels. The flexibility of our courses enables students to progress through the programme at their preferred pace.



Arabic Programme

The Arabic programme at Hawza Online consists of 2 levels and has been designed for beginners who wish to learn classical Arabic (fusha). The lessons are live, highly interactive, and use Hawza Online's own textbooks, Fusha Arabic.



Short Courses

The Short Courses project is Hawza Online's most recent initiative. Offered to the community at large and delivered by recognised specialists, these courses address pertinent topics that are not covered comprehensively by our Hawza Studies programme. The courses are conducted in a live and interactive format, with each course comprising 4 sessions.

Over 200 students registered for our first short course on Prophetic Medicine, held in July 2023.

Revamped Website

In September 2023, we launched our redesigned website. Reflecting our commitment to excellence, the website offers a user-friendly interface, enabling individuals to effortlessly browse our course offerings, register for classes, and access comprehensive information about our institution.

Faculty



Sayyid Samer Al-Hakim



Shaykh Rizwan Arastu



Shaykh Qasim Assady



**Shaykh Muhammad
Saeed Bahmanpour**



Fatima Daher
Fatima Daher is a language



**Sayyid Sulayman Ali
Hassan**



**Shaykh Mohammed Ali
Ismail**



Sabiha Karim-Jaffer
Sabiha Karim-Jaffer was born in



Mohadditha Jaffer
A genuine interest in



**Shaykh Fazleabbas
Kanji**



**Shaykh Muhammad
Khalfan**



**Shaykh Muhammad
Zaynulabidin Khalfan**



**Shaykh Safdar Razi
Master**



Shaykh Ali Abbas Malik
Shaykh Ali Abbas is from



**Sayyid Muhammad
Rizvi**

Student Testimonials

The structured materials were great and so was the enthusiasm of the instructors. It was a true privilege to be a part of Hawza Online.

Mohamedhassan Hassanali

The content and the proficiency of the scholars in their respective fields are magnificent.

Mohamed Shabir

The content is really good, the live tutorials are very helpful and the fact that it's self-paced is perfect.

Fatima Merali

Well-planned and structured programme with professional lectures allocated for each module. I have learned a lot and I feel I now have a better understanding of my religion. Online recorded lectures have made it possible for me to study in my own time. I look forward to continuing with Hawza online.

Alwi Hassan

Hawza Online is doing a great job in providing a well-organized, clear and easy-to-follow course. The presentation and lesson PDFs are excellent and something I go back to for reference. It's really been inspiring and I am looking forward to finishing the full course.

Syeda Samana Zaidi

It was an amazing experience especially since I've been out of formal school for over 20 years. I have learnt a lot and I'm sure this knowledge is going to open more doors to my understanding in the future.

Fatemah Dewji

The opportunity to not only gain Islamic knowledge but also meet many students from different areas of the world and connect with them through mubahatha is what I love the most about Hawza Online.

Zainab Rizvi

My experience with Hawza Online so far has been amazing. I would recommend it to all madrasah teachers and graduates.

Murtaza Mohamed

The course content is very relevant for day-to-day life problems and their solutions.

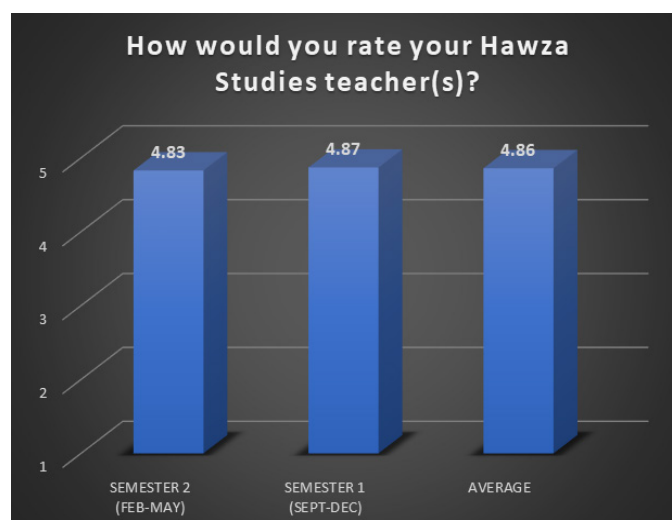
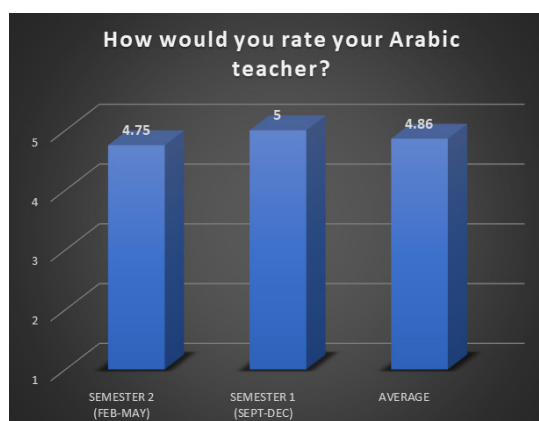
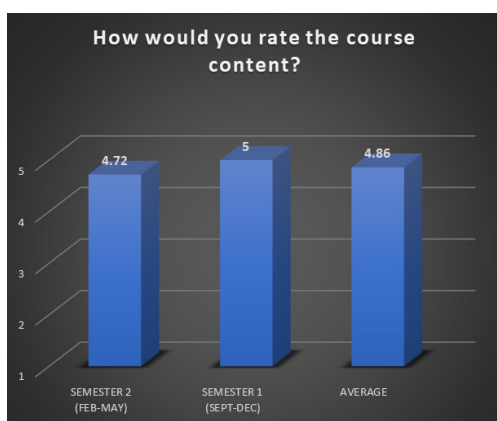
Sayyid Hassan Mehdi Naqvi

The course content fits the course description perfectly. There were no surprises and it was exactly what I expected and at the level I expected. I learned a lot in both of my courses. This was my first semester with Hawza Online and the experience was amazing Alhamdulillah. I liked the flexibility with the pre-recorded lectures combined with the live tutorials with the teachers was perfect for remote learning.

Mohammad Rizvi

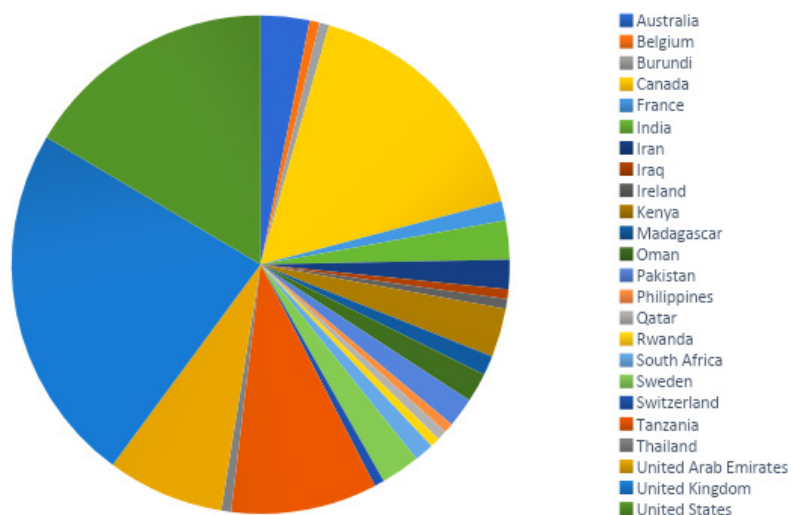
The quality of the knowledge imparted by Hawza Online is truly remarkable. The depth and breadth of the subjects covered are comprehensive. Hawza Online's commitment to accuracy, academic rigor, and authenticity is evident in the materials and resources you provide, enabling learners to engage with the Islamic tradition in a meaningful and informed manner. The Arabic program at has proven to be invaluable in fostering a deep understanding of the language and its Islamic significance. The curriculum encompasses a wide range of topics, including grammar, vocabulary, reading comprehension, writing skills, and cultural immersion, all of which are essential for comprehensive language acquisition.

Shahina Ahmednasirwala

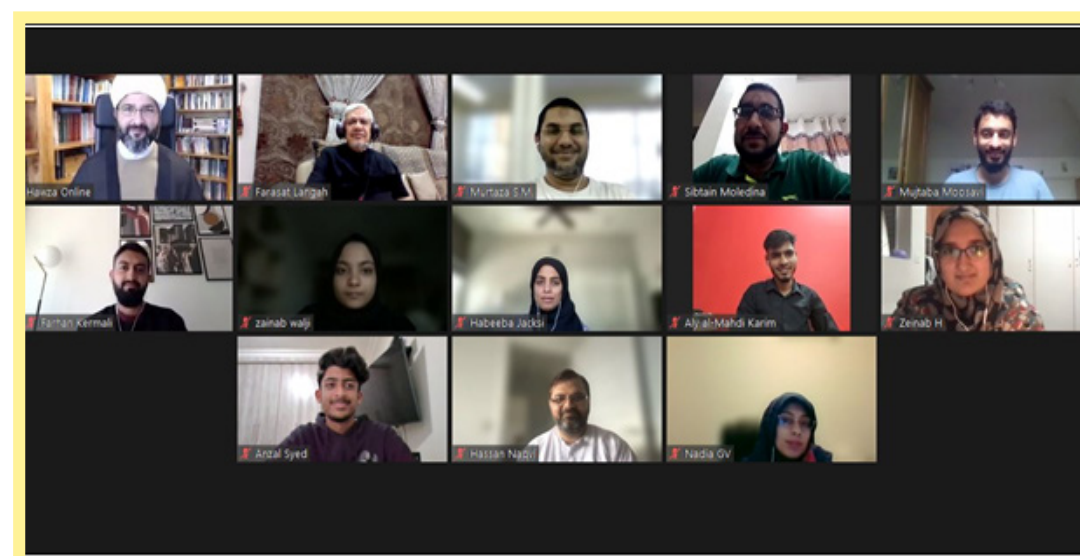


Geographical Breakdown of Students

The semester starting in September 2023 saw an additional 26 students joining, making a total of 158 students studying at Hawza Online.



Quick-View Gallery

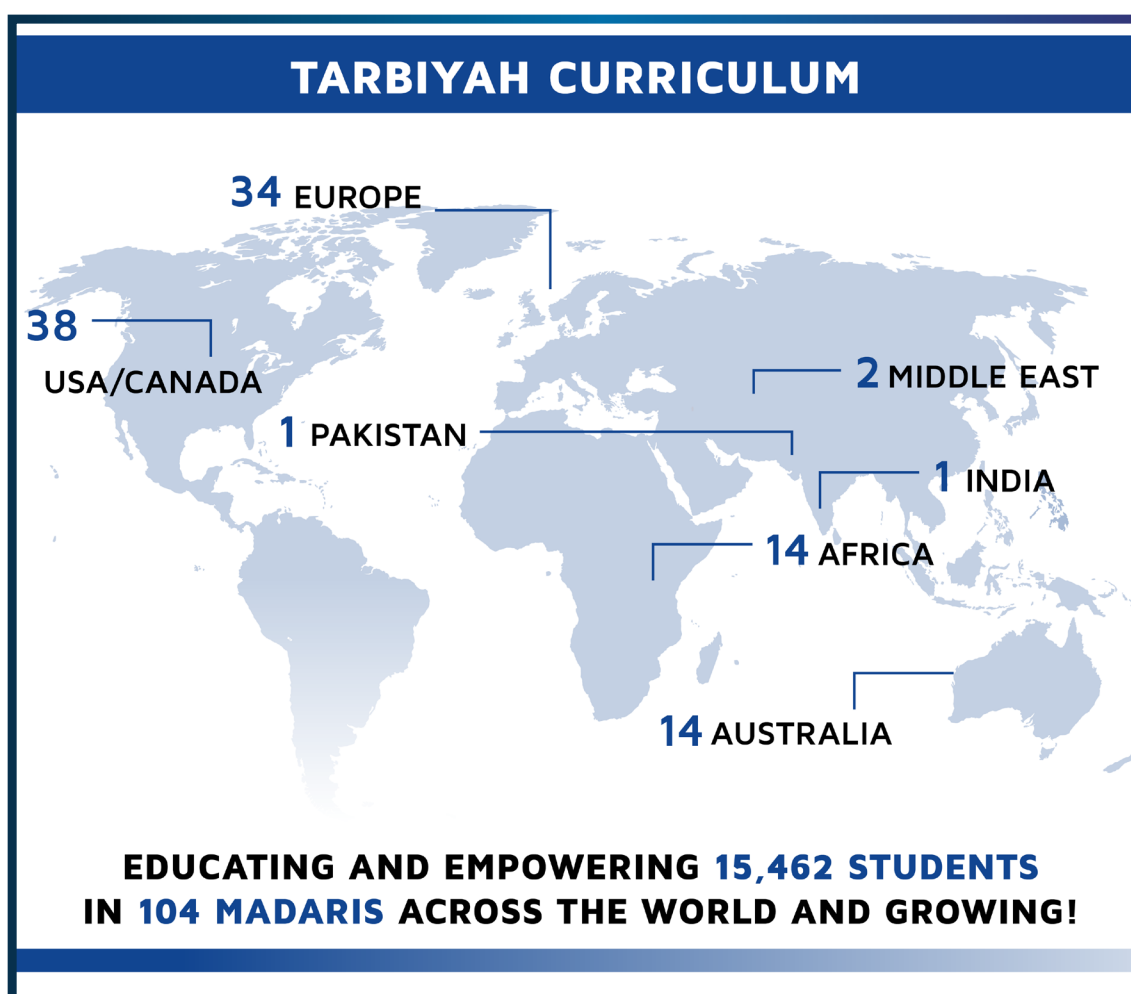


MADRASAH CENTRE OF EXCELLENCE (MCE)

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

From December 2021 to June 2023, the MCE has seen a steady increase in the number of Madaris that subscribe to the Tarbiyah Curriculum. With the grace of Allah SWT we now serve 104 madaris around the world. The map below shows our global madaris:

	NUMBER OF MADARIS
December 2021	68
December 2022	79
December 2023	104



Tarbiyah Quran Curriculum (TQC)

With the Grace of Allah (SWT) we are thrilled to announce that the Pilot edition of the Tarbiyah Qur'an Curriculum (TQC) is ready. This is a comprehensive recitation curriculum that takes students, teachers and the whole family on a journey from learning the Arabic alphabet to applying Qur'anic Tajweed rules.

This curriculum teaches students to read from the Uthman Taha script, which is the most popular script globally. In addition to this, for those who would like to extend their Qur'anic studies to include maqamaat (reciting with tune and melody) and hifdh (memorization), this curriculum can be a gateway into these very noble fields.

The curriculum offers: (these pictures are in the share point link)

- A teacher training program
- Student manuals
- Teacher manuals
- QR codes in the manuals that link to videos as reminders to teachers and parents on how particular rules are taught
- Bright and engaging flash cards
- Games to enhance and excite learning

As part of the pilot program, 3 madaris in the UK will use this curriculum during this academic year (2023/24) to gauge its efficacy, ease of use and overall experience from all madrasah stakeholders. During the pilot phase, we will engage with a panel of experts to go through the curriculum extensively and suggest modifications as required.

The pilot madaris trainings were facilitated by the TQC core team members.

In the coming weeks and months, we look forward to the feedback from the madaris and panel of experts, so that we can roll out the Tarbiyah Quran Recitation Curriculum to all madaris around the world in September 2024 Inshallah.

RSE – Curriculum (Religious Self Education)

We are nearing completion of the RSE curriculum. We are currently going through the final checks with our scholars to ensure the content is Islamically accurate and appropriate for the ages and stages of the students.

We have spoken to our colleagues around the world, and are discussing ways in which the curriculum can be modified to meet both specific and generic needs. Several madaris who will be piloting this curriculum from January 2024 onwards.

Revision of the Tarbiyah Curriculum

The update to the Tarbiyah Curriculum is going at a steady pace. We have been trialling some of our new Teaching Guides during our training and select settings, and we are in fact already seeing the positive impact of the newly created fresh, exciting and innovative teaching guides - the learning is more interactive and longer lasting. The team consists of professional teachers and experienced madrasah teachers - who are focussed on revising the teaching guides and activities to ensure a smooth transition between.

Our aim is to have Phase 1 of the updated Tarbiyah Curriculum (with updated activities and teaching guides) ready by Q4 of 2024, Insha'Allah.

Tarbiyah Bulugh Module

The MCE is working on a centralised Bulugh Module for boys and girls, covering all the topics that the students need to be aware of on reaching bulugh (puberty). At this point, we are working on the Girls Bulugh Module.

The content is introduced in a structured, inclusive, interactive and age-appropriate way, using engaging graphics to ensure students are able to enjoy learning ahkaam gradually - enabling them to be confident with their wajibaat before they reach the age of bulugh.

This curriculum includes:

- A printed version of the Bulugh Book for the students to learn from and fill in during their classes
- A PDF copy for the teachers
- Teaching resources
- Teacher Training

Once the Girls Bulugh curriculum is complete, we will work on the Boys Bulugh module Insha'Allah.

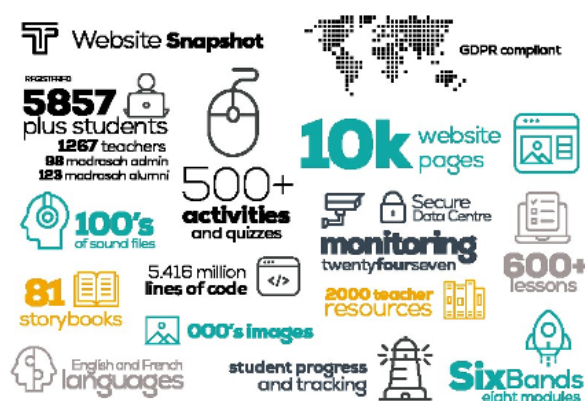


Tarbiyah Digitisation Update

Over the last few months, we have seen significant increases in the numbers of madaris who have subscribed to the Tarbiyah Digital Portal.

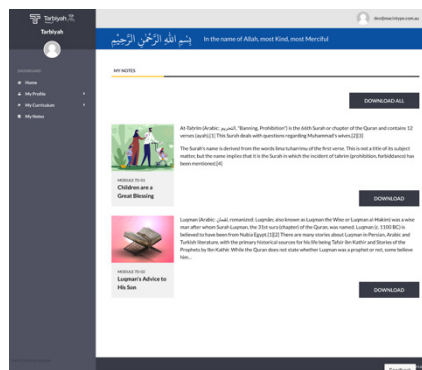
Updated figures include:

- 46 madaris now use the digital portal
- 5857 students logged into the portal (an increase of 1570 students)
- 1267 teacher logins are in use (an increase of 326 teachers)
- 81 story books now available on the portal

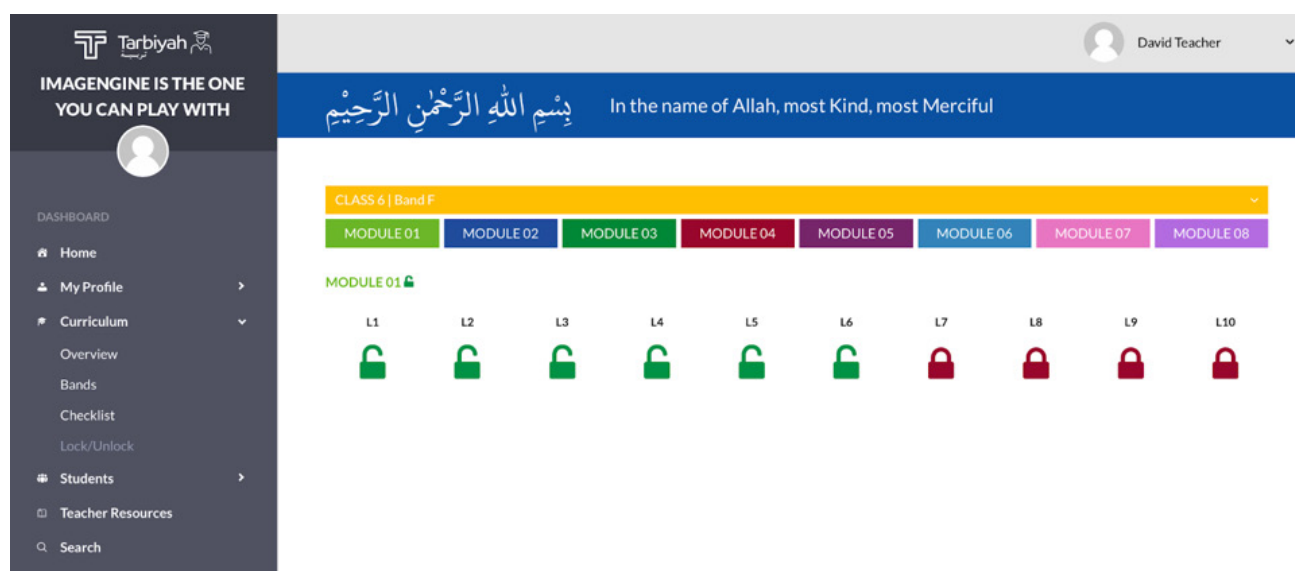


Digital Tarbiyah Portal Optimisation Update

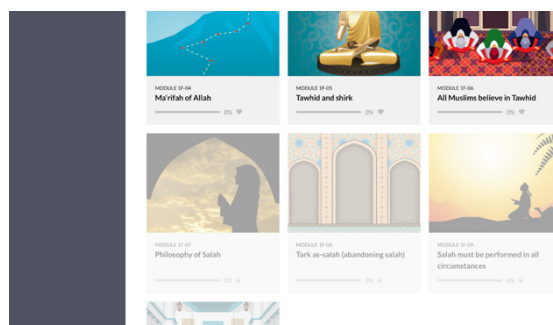
Notes Download: for students in Bands C-F, there is a new “My Notes” section in the dashboard, which shows all the notes they have taken so far, and which lessons they were taken in. Notes can now be downloaded for each lesson individually, or in a single text file.



Lock/Unlock modules and lessons: in the Teacher dashboard, there is a new “Lock/Unlock” function under “Curriculum” (screenshot below). This works similarly to the Checklist function, except that where the Checklist has no effect on students and is just an organisational tool for the teacher, the Lock/Unlock function will prevent students in the class from accessing a module or lesson which is locked.



Students will still see that the locked lessons/modules exist in their dashboard, but they will be faded out, and the “padlock” icon will display in place of the “heart” icon. Attempting to click the lesson or module, or use any saved bookmark to it, will just take the student back to the dashboard.



Once the teacher unlocks the lesson or module, by clicking the red “locked padlock” icon to turn it back into the green “unlocked padlock” icon, students will be able to access it once again.

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.



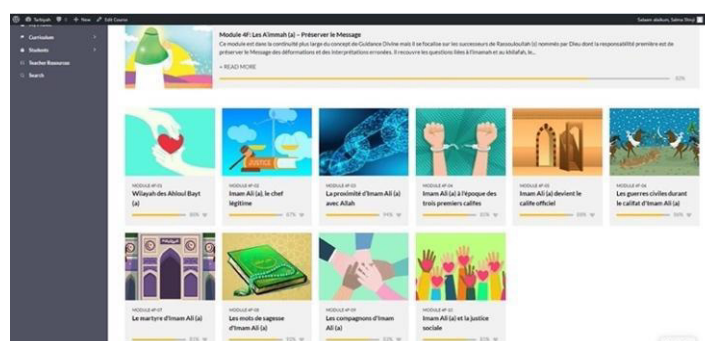
The MCE has been created as a super admin so that it has the ability to design and create the structure for a new madrasah that joins the digital platform. As super admin, MCE has visibility of when invoices for use are up for renewal and has the ability to deactivate any madaris that do not require the use of the digital platform anymore.

To ease the process for new madaris we provide a user friendly PDF so they can navigate around the admin portal.

French Tarbiyah Digital Platform

The development of the French Digital continues at a good pace. Bands C-F are now complete and the team is now working on Bands A and B.

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



MCE Training programs

The MCE continues to provide a variety of different training programs for teachers around the world. These include:

Curriculum Training

The Tarbiyah Curriculum Training programme is designed for teachers who are new to the curriculum. The training program gives participants an insight into the creation of the curriculum, understanding the integrated nature of its pedagogy and sharing best practice on how the lessons should be taught. This then culminates with lesson demos, in which the participants experience learning as students.



Birmingham Sep 2023



Dubai December 2023



Dar es Salaam 2023

Over the last few months, a total of 218 participants were trained around the world both in person and online. Our fantastic NASIMCO (The WF membership in North America) trainers trained 118 participants! This is a total of 399 teachers trained globally!

Teaching Skills Program (TSP)

The TSP is aimed at increasing the skills of teachers, shifting their attitudes and behaviours so that they may be better able to support the learning of the students in the madrasah. In 2020, TSP was accredited by the Northern Council of Further Education (NCFE) in the U.K.

Over the last year, 221 teachers were trained around the world. trainings were held in USA, Canada, Tanzania, Kenya and the UK.



Dar es Salam January 2023



Zanzibar June 2023

Spiritual Development Program (SDP)

The SDP combines modern interactive teaching methods with classical Islamic scholarship to offer Madrasah teachers practical advice on how they can enhance their spirituality and have a more positive impact on the children they teach.

In the summer of 2023 Husayni Madrasah in Dar es Salam held 3 SDP trainings (90 teachers) which were facilitated by Sheikh Mohamed Ali Ismail. The feedback from these sessions were very positive, with the participants feeling spiritually energized and inspired. This summer, Husayni Madrasah in Dar es Salam held 3 SDP trainings which were facilitated by Sheikh Mohamed Ali Ismail. The feedback from these sessions were very positive, with the participants feeling spiritually energized and inspired. Dar es Salam August 2023.



External Tableegh

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

The department continues to strive and grow fast, as we have conducted various exciting projects in 17 languages and expanded our reach to 66 countries, with our Muharram activities this year covering 26 countries!





Prominent Activities since May 2023 :

- 8 Monthly Workshops and Seminars for Youths
- Iftar Programs in Nepal and Bosnia
- 7 Mawkib Programs in Nepal, and Indonesia
- Interfaith and Intrafaith Programs
- Retreat on Prophetic Medicine (intensive course) in Philippines
- 5 Blood donation camps in Indonesia and Ivory Coast
- Translation and Publication of Books in Indonesian, Polish, Urdu and French languages
- Hawza Supports in France, Madagascar, Bangladesh and Pakistan
- Extensive Muharram-Safar Programs in more than 26 countries
- External Tableegh visits by Shaykh Nadir Jaffer to 7 countries

2023 Activities Update:

Nepal

1. A Blood Donation Camp within non-Muslims in the name of Imam Husayn (a), was organised for the first time at Bhaitahawa, with key objective to spread awareness about Imam Husayn (a) and the martyrs of Karbala and their sacrifice against injustice. There was participation of Hindu celebrities, elites of the society, politicians, scholars and Christian community leaders from 5 different cities.
2. Lady Fatima (a) Mawkib on her birth anniversary, to promote peace and brotherhood between the local Hindu community and Muslims in the region. Hundreds of people visited the stall and participated in this program.
3. Free Medical Camp named after Mawla Ali (a) on 11th February 2023, in Narinapur city for the first time. Around 640 people (majority non-Muslims) from 6 villages in Nepal and India benefitted from it. The camp was inaugurated with special guests, including Dr Munir Datto, Vice President of Tthe WF, and Shaykh Nadir Jaffer - Head of the External Tableegh department, who were in Nepal for an official visit. The camp was very successful and received media coverage in 7 news channels, 3 Hindu newspapers, and social media pages in 5 languages!
4. Interfaith Visits and Meetings with religious leaders of the Hindu, Buddhist, Sikh, Jainist and Christian communities.
5. Intrafaith Programs and celebrations with the Ahl Sunnah Community in Kathmandu and Nepalganj cities for Milad-un-Nabi, and the months of Rajab and Sha'baan.
6. Religious functions and Lectures for Shias in Nepal throughout the year 2023.
7. Brotherhood Ramadhan Seminars in the Holy Month of Ramadhan with over 300 attendees from the Shia, Ahl-e Sunnah and Hindu communities. revival of the message of Karbala. attendees, including distinguished personalities from overseas.



8. Participation in the Nujoom-e-Adab - Urdu Poem Celebration on the impact of Urdu poetry on the revival of the message of Karbala.

9. Imam Ali (a) and Lady Fatima (sa) Mawkib on their blessed wedding anniversary with over 200 attendees, including distinguished personalities from overseas.

10. Daily programs during the Holy Month of Ramadhan for Shia community members.

11. Muslim Education Development Program with more than 150 people attending, highlighting the need for education among Muslims in Nepal and the challenges faced, in the presence of Hindu and Ahl-e Sunnah communities.

12. Muharram and Safar programs, including activities like lectured during the days of mourning, classes (on the Holy Qur'an, Ahkaam, and Akaed), Interfaith visits to the Hindu and Buddhist communities and special classes for community members to enhance their oratory skills.

Pakistan

Following the overwhelming response to the publication of Nahjul Balagha books in Urdu, we are delighted to publish a second batch of 2,000 copies of the book to meet the public demand.



Other key activities in Pakistan included:

- Muharram Programs in over 250 centres and honorariums for 300 Mubaligheen in different villages across 7 districts, benefitting over 15,000 people.
- Monthly support to Hawza Jamia Al-Kauthar, under the guidance of Ayatollah Shaykh Mohsin Najafi, benefitting around 200 male students pursuing their further studies in Islamabad.
- Financial support to 300 Islamic centres across various cities and villages of Sindh, Punjab, and Khyber Pakhtunkhwa, benefitting approximately 15,000 male and female students.
- Providing monthly honorarium to 127 Mubaligheen teaching the Holy Qur'an in different mosques in Punjab, Mansehra, Khyber Pakhtunkhwa and Kashmir.

- Two Advanced Training Programs for 55 Mubaligheen, focusing on Qur'an recitation, Tajweed, Jurisprudence and Theology.

BANGLADESH

For the 4th consecutive year, we continue to provide Hawza Education in Khulna, Bangladesh through Hujjatul Islam Maulana Sayyid Ibrahim Khalil Razavi, a prominent scholar who was the student of the Late Ayatullah Mar'ashi Najafi (RA). The Islamic Education Centre in Khulna has currently 43 students enrolled, and new admissions are in process.



KENYA



1. Support towards two BMMK Centres, through Africa Federation:

For the 2nd consecutive year, we are contributing towards the day-to-day running and activities of 2 Islamic Centres:

Mackinnon and Masongaleni, based in the suburban towns of Kenya.

2. Thursday Weekly Programs

With special assistance from our donor community in Australia, we are having weekly Thursday programs in 8 centres across Kenya, through Caring Is Sharing organisation. These programs include recitation of Dua-e-Kumail, followed by a speech delivered by a guest speaker or the Imam of the centre, and a nutritious meaty dinner. Around 350 people attend these functions.

BOSNIA

Zivot Foundation, Sarajevo

Some of the activities conducted by our Zivot Centre include:

1. Monthly Meetings and Discussion Circles with the Youth of the community. The parents have highly appreciated these discussion circles as they focus on the pressing issues and challenges faced by the youths.
2. Regular classes in Qur'anic reading and studies, for students aged 10 to 25.
3. WF Book Publication: «To Be with the Truthful» by Sayed Muhammad al-Tijani al-Samawi is an extension of the book «Then I was Guided», with the purpose of elaborating with further evidence on the truthfulness of the Ja'fari school of thought.
4. Teaching the students of Djulistan School and discussing about the true teachings of the Ahlulbayt (as), with over 50 students in attendance.
5. 14 programs during the Holy month of Ramadhan, followed by Iftar with our local Shia community members.
6. Translation and subtitling of 12 Majalis series of Shaykh Khalil Jaffer on « The Origin and The Return » (al-Mabda' wa al-Ma'ad) for Muharram Screenings at the centre.
7. Pilot course for learning Persian Language for the Ladies.



An-Nafs At-Tayyibah Husainiyyah, Zenica City

Our Husainiyyah “An-Nafs At-Tayyibah” in Zenica city continues with the weekly activities under our appointed manager, Sayyid Ali Al-Baldawi. Dua-e-Tawassul and Dua-e-Kumail recitations are held on Tuesdays and Thursdays, attended mainly by the Bektashi and Qadiri communities. The Husainiyyah has also started conducting specific sessions with the Sufi communities, organising functions at all religious occasions during the year, introducing them to the true teachings of the AhlulBayt (as). The Husainiyyah occasionally invites its neighbours to the programs.



EXTENSIVE MUHARRAM – SAFAR 2023 PROGRAMS



For the months of Muharram and Safar, the External Tableegh Department sent around 30 qualified Scholars to 26 countries across Asia, Africa, and Europe, benefiting more than 42,700 local community members.



These Scholars spent around 2 months conducting the following activities:

- Lectures during the days of mourning Ayaam-e-Aza
- Food distributions to the poor
- Short Classes (on the Holy Qur'an, Akaed, and Ahkaam with practical demonstrations)
- Interfaith and Intrafaith visits to the Hindu, Buddhist, Sufi, and Ahl-e Sunnah communities
- Tailor-made sessions for local community members on oratory skills, youth counseling, marriage & divorce, Taqleed & Marjaiyat, etc.
- Mawkibs, Theaters and Blood Donation camps.

A BRIEF SUMMARY OF OUR PROJETS IN OTHER COUNTRIES

Our Husainiyyah “An-Nafs At-Tayyibah” in Zenica city continues with the weekly activities under our appointed manager, Sayyid Ali Al-Baldawi. Dua-e-Tawassul and Dua-e-Kumail recitations are held on Tuesdays and Thursdays, attended mainly by the Bektashi and Qadiri communities. The Husainiyyah has also started conducting specific sessions with the Sufi communities, organising functions at all religious occasions during the year, introducing them to the true teachings of the AhlulBayt (as). The Husainiyyah occasionally invites its neighbours to the programs.



FRANCE:

We have started to sponsor « Association Al Sadeq » in Paris for the Hawza courses in French since June 2023. The activities and programs taught at the Hawza consist of various online and in-person short and long courses taught by mainstream scholars in French.

POLAND:

We are working with Polish registered organisation « Stowarzyszenie Jednosci Muzulmanski » in preparing a book – an extensive and comprehensive introduction to Shi’a Islam tailor-made for the Polish audience.

INDONESIA:

As part of our projects in Southeast Asia, we are working with the organisation « Yayasan Rahmat Insani Semesta » to translate and publish books in the Indonesian language.

MADAGASCAR:

For the 3rd consecutive year, we continue to work closely with CRA (Centre Rassoul Akram) in Madagascar for their « Hawza Al-Mustafa » for boys and the « Hawza Zaynabia » for girls. We are supporting a total of 120 students for their 3-year Hawza course.

TANZANIA:

The book «Children in the Qur’an and Traditions» written by the renowned Late Ayatollah Muhammad Reyshahri was translated in Kiswahili language and published as “Watoto Katika Qur’ani Na Sunnah”.

NIGERIA:






We continue to sponsor the teaching of the Holy Qur’an at the Qal’atul Ilm School in Nigeria.

CAPITAL AND CONSTRUCTION PROJECTS:

With the assistance of our generous donors, Alhamdulillah, we contributed towards major construction and refurbishment projects like – purchase of a building for the establishment of a Hawza in France, Mosque renovations in the Philippines, Mosque construction in Bangladesh and repair works at a centre and Hawza Ilmiyyah at Mustafa Welfare Society, Bolton, and Al Sadiq Academy, Manchester, UK.

GOALS ACCOMPLISHED

Alhamdulillah, by the grace of the Almighty (SWT) we were able to accomplish the following of our 2023 goals:

	Started the Sponsorship for the Hawza Al-Ilmiyyah and contribution towards the purchase of a building for Hawza "Iman" in France		Dispatched qualified Muballigheen for Tableegh during Muharram & Safar to 26 countries
	Projects in Southeast Asia – Thailand and the Philippines		Projects in Europe – Finland, Sweden, Denmark, Belgium, and Netherlands
 External Tableegh visits by Shaykh Nadir Jaffer to 7 countries – Philippines, Thailand, Ivory Coast, Mali, Senegal, Madagascar and India			

COMMUNITY AFFAIRS

Khoja Heritage Project (KHP)

Under the Community Affairs department, The Khoja Heritage Project continues to champion projects and activities that bolster the understanding, and promotion of the Khoja Shia Ithna Asheri Community's heritage.

The Khoja Heritage Project (KHP) is instrumental in promoting the cultural identity of the Khoja Shia Ithna Asheri Community. This initiative is crucial for preserving the socio-religious values, history, customs, and cuisine.

With the aim to bridge the gap between generations in a globalized society, KHP focuses on:

1. Preserving and promoting the heritage of the Khoja Shia Ithna Asheri Community.
2. Collaborating with other Khoja communities to celebrate shared heritage.
3. Enhancing Khoja Studies through academic partnerships.

Key activities in 2023 included:

Global Khoja Heritage Festival (October 14/15):

Celebrated worldwide, this event organized in collaboration with Regional Federations included various activities like speeches, video messages, exhibitions (showcasing history, migration maps, a sports exhibition, and over 300 structures built over 150 years), a short film on Khoja Heritage, award presentations, youth discussions, and a Khoja Cuisine competition. The global streaming event on October 14 from WF House featured prominent community leaders including Sh. Safder Jaffer (WF President) Dr Hasnain Walji (KHP Head).

Permanent Exhibits:

In 2023, an innovative addition was the installation of a 30-foot infographic in centers across Paris, London, Karachi, Toronto, Mumbai, New York, and Kampala. This permanent exhibit depicts the 1000-year timeline, iconic figures and migration patterns of the Khoja community, serving as an educational and heritage-promoting tool.

KhojaPedia.com:

Regularly updated, this website is a hub for community members to access, contribute to, and recommend content that enriches the knowledge about Khoja heritage. Today over 2000 entries have been curated.

Khoja Heritage Tour:

2023 witnessed an increase in interest and participation in the Khoja Heritage Tour, with two tours conducted in January and October. These tours to Gujarat furthered the community's engagement with their heritage, connecting them more deeply with their roots and shared history. Each tour was fully booked with 30 participants from around the world.

Khoja Studies Conference:

The Third Khoja Studies Conference, held on May 4-5, 2023, in collaboration with Florida International University, Exeter University, and EHSS Paris University, focused on “Sindh and the Making of Communities in South Asia and the Indian Ocean: Between Myth and Reality.” This conference aimed to explore the role of Sindh in shaping the Khoja Community. Discussions revolved around communities originating in Sindh, the ancestral land of Khojas and those incorporating Sindh into their historical narratives, analyzing the blend of myth and reality in these processes.

Global Census Project

The Global Census project has engaged in all regions. As a first phase a headcount exercise was undertaken during the month of Muharram, August 2023. Although it did not capture all individuals of the community, the data has insights as far as age, gender distribution and utilisation of religious centres globally.. Plenty of learning has taken place – but most importantly the data is good to create a base estimate of the community. Next stage is expand the Census further with aim to capture a greater percentage of the community.

FINANCIAL REVIEW

Financial Review

Total income has decreased by £ 5,260,512 and the Resources Expended has decreased by £ 2,514,699. 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.

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 £18,725,632. The restricted funds at the year-end were £2,960,546.

£7,412,497 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 for this amount is equivalent to £335,000. The actual free reserves at the year-end were £9,816,713.

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

The WF has an extensive agenda ahead through its departments. Eradication of poverty, including an expansive educational pillar that stays central to the agenda.

The religious education through MCE, ICAIR, and Hawza Online and Islamic Education department will be aimed to be best in class, globally.

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 ofand the community.

The digital agenda is at the core of our ambitions and will be infused in multiple departments and initiatives, including the Global Census project.

Under the Secretariat our triennial conference will be held in May 2024 and we look forward to receiving our members from all over the world.

Conclusions

During the period 1 January 2023 - 31 December 2023, 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 2023. This report was approved by the board of trustees on 21 May 2024 and signed on its behalf by:

Arifali Hirji

Arifali Hirji - Trustee Secretary General

Date: 21st May 2024

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 2023 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:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2023 and of the group's and parent charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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

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. 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

Haysmacintyre LLP Statutory Auditors

Date: 24 May 2024

10 Queen Street Place, London EC4R 1AG

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	NOTES	2023 Restricted Funds £	2023 Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	2,323,526	12,264,581	14,588,107	20,008,048
Investments	3	-	195,481	195,481	36,052
TOTAL		2,323,526	12,460,062	14,783,588	20,044,100
EXPENDITURE ON:					
Charitable activities:	4				
Health		-	252,051	252,051	81,787
Relief		44,844	5,750,939	5,795,783	6,467,867
Advancement of Education		1,391,049	4,926,663	6,317,712	8,330,591
TOTAL		1,435,893	10,929,653	12,365,546	14,880,245
Net gains on investments		-	(217,786)	(217,786)	93,751
NET (EXPENDITURE)/ INCOME		887,633	1,312,623	2,200,256	5,257,606
TRANSFERS BETWEEN FUNDS	17	36,311	(36,311)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		923,944	1,276,312	2,200,256	5,257,606
Total funds at 1 January 2023		2,036,602	14,488,774	16,525,376	11,267,770
TOTAL FUNDS AT 31 DECEMBER 2023		2,960,546	15,765,086	18,725,632	16,525,376

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 2023

		2023		2022	
	NOTES	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	11		548,315		570,994
Investment properties	12		1,396,868		1,246,656
Investments in associates	13b		4,003,190		3,655,138
			<u>5,948,373</u>		<u>5,472,788</u>
CURRENT ASSETS					
Debtors	14	9,392,801		9,377,612	
Cash at bank		8,880,482		7,120,039	
		<u>18,273,283</u>		<u>16,497,651</u>	
CREDITORS: amounts falling due within one year	15	<u>(5,496,024)</u>		<u>(5,445,063)</u>	
NET CURRENT ASSETS			<u>12,777,259</u>		<u>11,052,588</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			18,725,632		16,525,376
CREDITORS: amounts falling due after more than one year	16		-		-
NET ASSETS			<u>18,725,632</u>		<u>16,525,376</u>
FUNDS					
Restricted Funds	17		2,960,546		2,036,602
General Funds			8,352,589		8,796,957
Designated Funds			7,412,497		5,691,817
TOTAL FUNDS			<u>18,725,632</u>		<u>16,525,376</u>

The financial statements were approved and authorised for issue by the Board the Trustees on 21st May 2024 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 2023

		2023		2022	
	NOTES	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	11		548,315		570,994
Investment properties	12		984,990		834,781
Investments in subsidiary undertakings	13a		2		2
Investments in associates	13b		4,003,190		3,655,138
			<u>5,536,497</u>		<u>5,060,915</u>
CURRENT ASSETS					
Debtors	14	10,008,946		9,968,758	
Cash at bank		8,876,561		7,094,026	
		<u>18,885,507</u>		<u>17,062,784</u>	
CREDITORS: amounts falling due within one year	15	<u>(5,494,787)</u>		<u>(5,438,053)</u>	
NET CURRENT ASSETS			<u>13,390,720</u>		<u>11,624,731</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>18,927,217</u>		<u>16,685,646</u>
CREDITORS: amounts falling due after more than one year	16		<u>-</u>		<u>-</u>
NET ASSETS			<u>18,927,217</u>		<u>16,685,646</u>
FUNDS					
Restricted Funds	17		2,960,546		2,036,603
General Funds			8,554,174		8,957,227
Designated Funds			7,412,497		5,691,816
TOTAL FUNDS			<u>18,927,217</u>		<u>16,685,646</u>

The financial statements were approved and authorised for issue by the Board the Trustees on 21st May 2024 and were signed below on its behalf by:

Safder Jaffer

Safder Jaffer
President

The accompanying notes form an integral part of these accounts.

CONSOLIDATED CASH FLOW STATEMENT

AS AT 31 DECEMBER 2023

	2023 £	2022 £
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	2,091,834	1,381,211
Cash flows from investing activities		
Dividends and interest	195,482	36,052
Payments to purchase investments	(498,263)	-
Payments to acquire tangible fixed assets	(28,610)	(416,195)
Net cash provided by/(used in) investing activities	(331,391)	(380,143)
Change in cash and cash equivalents in the reporting period	1,760,443	1,001,068
Cash and cash equivalents at the beginning of the reporting period	7,120,039	6,118,971
Cash and cash equivalents at the end of the reporting period	8,880,482	7,120,039

NOTES TO THE STATEMENT OF CASH FLOWS

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

Net movement in funds:	2,200,256	5,257,606
Depreciation charges of tangible fixed asset	51,288	49,691
Decrease/(increase) in debtors	(15,189)	(8,574,009)
(Decrease)/increase in creditors	50,961	4,683,975
Dividends, interests and rents from investments	(195,482)	(36,052)

Net cash (used in)/provided by operating activities	2,091,834	1,381,211
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(B) Analysis of Cash and Cash equivalents	8,880,482	7,120,039
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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. Investments 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 2023 £	TOTAL FUNDS 2022 £
Donations	14,007,720	19,745,636
Legacies	364,879	35,107
Subscriptions	350	400
Gift Aid reclaimed	159,630	167,677
Management charges	10,839	12,399
Books and CD sales	44,689	46,829
	<u>20,008,048</u>	<u>20,008,048</u>

Included in above are restricted donations of £2,323,526 (2022: £2,165,193). All other income in both years was unrestricted.

3. INVESTMENT INCOME – UNRESTRICTED FUNDS

	Total Funds 2023 £	TOTAL FUNDS 2022 £
Rental income	30,764	15,068
Investments	51,546	20,119
Bank interest	113,171	865
	<u>195,481</u>	<u>36,052</u>

4. EXPENDITURE

	Direct Staff Costs £	Direct Other Costs £	Grants Payable £	Support Costs Other Support Costs £	Governance Cost £	Total Funds 2023 £
Health	-	94,515	294,406	16,820	9,587	415,328
Relief	151,300	12,867	3,753,308	385,021	102,110	4,404,606
Advancement of Education	376,257	1,256,576	4,780,486	952,169	180,124	7,545,612
	<u>527,557</u>	<u>1,363,958</u>	<u>8,828,200</u>	<u>1,354,011</u>	<u>291,821</u>	<u>12,365,546</u>

COMPARATIVE PERIOD (Restated)

	Direct Staff Costs £	Direct Other Costs £	Grants Payable £	Support Costs Other Support Costs £	Governance Cost £	Total Funds 2022 £
Health	-	-	88,788	10,771	1,425	100,984
Relief	139,892	101,309	3,957,901	275,796	64,781	4,539,679
Advancement of Education	382,412	912,691	7,851,015	881,885	211,579	10,239,582
	<u>522,304</u>	<u>1,014,000</u>	<u>11,897,704</u>	<u>1,168,452</u>	<u>277,785</u>	<u>14,880,245</u>

5. ALLOCATION OF OTHER SUPPORT COSTS

	Staff £	Premises £	Office and Other Costs £	Governance £	2023 Total Funds £
Health	1,078	1,087	14,655	9,587	26,407
Relief	11,438	27,091	346,492	102,110	487,131
Advancement of Education	19,251	67,548	865,370	180,124	1,132,293
	<u>31,767</u>	<u>95,726</u>	<u>1,226,517</u>	<u>291,821</u>	<u>1,645,831</u>

COMPARATIVE PERIOD (Restated)

	Staff £	Premises £	Office and Other costs £	Governance £	2022 Total £
Health	207	96	10,468	1,424	12,195
Relief	9,320	4,325	262,152	64,781	340,578
Advancement of Education	21,330	26,063	834,492	211,579	1,093,464
	<u>30,857</u>	<u>30,484</u>	<u>1,107,112</u>	<u>277,784</u>	<u>1,446,237</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 2023 £	Number	Total Funds 2022 £
Health	-	-	1	9,894
Relief	52	29,643	47	836,933
Advancement of Education	63	2,154,770	20	998,330
	<u>115</u>	<u>2,184,413</u>	<u>68</u>	<u>1,845,157</u>

7. GRANTS TO INSTITUTIONS

	Total Funds 2023 £	Total Funds 2022 £
Health	252,0521	71,893
Relief	4,054,908	4,330,524
Advancement of Education	2,340,518	5,805,388
	<u>6,647,477</u>	<u>10,207,805</u>

Significant grants awarded to institutions include:

	2023 £	2022 £
Africa Federation	837,243	838,886
Anjuman Samaji Bahbood	732,133	822,526
Bagh-E-Zehra Welfare Trust	642,754	-
KSIMC of London	392,506	4,416,942
Husaini Education & Welfare Society Trust	372,684	428,329
Council of European Jamaats - COEJ	328,240	100,751
UNRWA	293,686	7,620
Sci Invest Bureau 93	216,844	-
Turkiya Caferileri	214,368	-
Khoja (Pirbhai) Shia Isna Asheri Jamaat	205,769	92,187
Orison Charitable Trust	186,149	126,600
Nyota Foundation	137,438	88,487
Jabir Bin Hayyan Trust	128,465	772,780
Safina Childrens Home	123,011	355,874
Every Human Matters	121,613	32,758
Imamia Education & Welfare Trust	115,394	129,102
Dar Al Zahra School	115,102	96,685
Sakina Trust	100,800	20,900
Hussaini Foundation	100,754	695,883
Ahlul Bayt Foundation	100,000	11,403
Aladham Assoc for Tanmiah & Development	98,417	53,778
WIPHAS	96,928	53,933
Khoja Shia Isnaashari Jamaat	94,280	-
Raza Trust	75,814	82,292
Imam Al Sadr Foundation	72,153	52,449
Imam E Zamana Mission	51,569	32,142
Centres for Health & Education Programme	50,828	46,803
Iraq Red Crescent Society General	50,113	-
KSI (South London) Jamaat	2,463	99,965
AlEmam Ali Zain Alabdein	-	123,332
	6,057,518	9,582,407

8. GOVERNANCE COSTS

	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
Auditor's remuneration – audit fees (including VAT)	35,310	35,100
Auditor' fees (including VAT)	10,800	29,760
Auditor's remuneration – accountancy fees (including VAT)	85,057	70,096
Legal and professional fees	109,718	116,964
Staff Costs and Other costs	50,936	25,865
	291,821	277,785

9. NET (EXPENDITURE)/INCOME

	2023 £	2022 £
This is stated after charging:		
Depreciation of tangible fixed assets:		
- Owned by the Charity		
Auditors' remuneration	51,288	49,691
- Audit (excluding VAT)	29,425	26,750
- Prior year audit fees under-charged	-	28,610
- Accountancy fees (excluding VAT)	10,450	9,500
	91,163	114,551

10. STAFF COSTS

2023
£

2022
£

Staff costs were as follows:

Wages and salaries	458,396	463,939
Social security costs	182,132	179,019
Pension	28,513	27,168
	<u>669,041</u>	<u>670,126</u>

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

	No.	No.
Education	9	9
Relief	5	5
Administration	3	3
	<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 2023 (2022: £Nil), there were no reimbursements to trustees for travel and subsistence expenses.

During the year donations from trustees totalled £50,496 (2022: £121,512).

One trustee also donated funds through an entity where he is a director - Total amounts donated in 2023 were £21,191 (2022: £20,750) .

During the year, no Trustees received any remuneration or any benefits in kind (2022 - £Nil).

There were no other related party transactions in the year.

11. TANGIBLE FIXED ASSETS

	Land and Buildings £	Furniture, Fittings and Equipment £	Software £	Total £
COST				
At 1 January 2023	651,145	79,495	157,156	887,796
Additions	-	28,609	-	28,609
At 31 December 2023	651,145	108,104	157,156	916,405
DEPRECIATION				
At 1 January 2023	156,275	59,496	101,031	316,802
Charge for the year	13,023	6,834	31,431	51,288
At 31 December 2023	169,298	66,330	132,462	368,090
NET BOOK VALUE				
At 31 December 2023	481,847	41,774	24,694	548,315
At 31 December 2022	494,870	19,999	56,125	570,994

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

12. INVESTMENT PROPERTY

	2023 £	2022 £
Market Value		
At 1 January 2023	1,246,656	834,781
Additions	150,212	411,875
Revaluation (loss)/gain	-	-
At 31 December 2023	1,396,868	1,246,656

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

	2023 £	2022 £
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	-	-
World Federation Investments	1	1
	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 2023 the share capital and net assets of WF Digital Limited amounted to £1.

13 b. INVESTMENT IN ASSOCIATE

	2023 £	2022 £
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	3,655,000	3,640,000
KSIMC Investments Ltd – B Shares issued in the year	348,052	15,000
	<u>4,003,190</u>	<u>3,655,138</u>

14. DEBTORS

	2023 £	2022 £
Amounts due in within one year		
Loans to individuals	2,175	18,968
Loans to Charitable organisations	8,904,316	9,004,767
Other debtors	265,909	112,368
Prepayments	1,117	225
	<u>9,173,517</u>	<u>9,136,328</u>
Amounts due in more than one year		
Loans to Charitable organisations	219,284	241,284
	<u>9,392,801</u>	<u>9,377,612</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

	2023 £	2022 £
Other creditors	4,685,973	4,876,502
Trade creditors	810,051	562,797
Accruals	-	5,764
Other taxation and social security	-	-
	<u>5,496,024</u>	<u>5,445,063</u>

**16. CREDITORS: amounts falling due after more than one year****2023**
£**2022**
£

Other creditors

-	-
-	-
-	-

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

17. STATEMENT OF FUNDS

	BROUGHT FORWARD 01/01/2023 £	INCOME £	EXPENDITURES AND TRANSFERS £	CARRIED FORWARD 31/12/2023 £
DESIGNATED FUNDS				
Khums	1,235,430	5,050,954	(5,033,018)	1,253,366
WF-AID	3,880,027	5,578,815	(3,849,964)	5,608,878
Education	369,357	41,820	(65,638)	345,539
Huqooq	207,003	210,761	(213,050)	204,714
	5,691,817	10,882,350	(9,161,670)	7,412,497
UNRESTRICTED FUNDS				
General Fund	8,796,957	1,577,713	(2,022,081)	8,352,589
Total Unrestricted Fund	14,488,774	12,460,063	(11,183,751)	15,765,086
RESTRICTED FUNDS				
R. Hiridjee (MARC) Foundation Fund	441,277	-	(13,022)	428,255
Capital Projects Fund	64,923	452,837	(413,840)	103,920
Africa Federation Education	1,130	105,742	(106,847)	25
Mogadishu Fund	730,943	-	4,554	735,497
Amanat Trust Fund	694,332	1,153,728	(327,118)	1,520,942
Mamas	480	120	-	600
Zainabiya Child Sponsorship Scheme	67,064	602,201	(543,308)	125,957
Yasir Asir Sponsorship Scheme	36,453	8,897	(0)	45,350
	2,036,602	2,323,525	(1,399,581)	2,960,546
Total Funds for the Charity	16,525,376	14,783,588	(12,583,332)	18,725,632

17. STATEMENT OF FUNDS

	BROUGHT FORWARD 01/01/2022 £	INCOME £	EXPENDITURES AND TRANSFERS £	CARRIED FORWARD 31/12/2022 £
DESIGNATED FUNDS				
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
	<u>3,140,465</u>	<u>11,633,856</u>	<u>(9,082,504)</u>	<u>5,691,817</u>
UNRESTRICTED FUNDS				
General Fund	6,070,290	6,309,840	(3,583,173)	8,796,957
Total Unrestricted Funds	<u>9,210,755</u>	<u>17,943,696</u>	<u>(12,665,677)</u>	<u>14,488,774</u>
RESTRICTED FUNDS				
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
	<u>2,057,015</u>	<u>2,194,155</u>	<u>(2,214,568)</u>	<u>2,036,602</u>
Total Funds for the Charity	<u>11,267,770</u>	<u>20,137,851</u>	<u>(14,880,245)</u>	<u>16,525,376</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

	2023 RESTRICTED FUNDS £	2023 UNRESTRICTED FUNDS £	2023 TOTAL FUNDS £
Tangible fixed assets	-	548,315	548,315
Investments	-	5,400,058	5,400,058
Current assets	2,924,235	15,349,048	18,273,283
Creditors due more than one year	-	(5,496,024)	(5,496,024)
	=====	=====	=====
	2,924,235	15,801,397	18,725,632
	=====	=====	=====

ANALYSIS OF NET ASSETS BETWEEN FUNDS - COMPARATIVE

BETWEEN FUNDS CHARITY

	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	2,036,602	14,461,049	16,497,651
Creditors due within one year	-	(5,445,063)	(5,445,063)
Creditors due more than one year	-	-	-
	=====	=====	=====
	2,036,602	14,488,774	16,525,376
	=====	=====	=====

19. OPERATING LEASE COMMITMENTS

2023
£

2022
£

At 31 December 2023, the charity's future minimum operating lease payments are as follows:

Less than 1 year	-	1,110
1-2 years	-	-
2-5 years	-	-
	=====	=====
	-	1,110
	=====	=====



TRUSTEES REPORT

— 2023 —



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