

INTERNATIONAL MUSLIM MOVEMENT

England & Wales · Charity number 285397

Details

Other names DARUL ULOOM QADRIA JILANIA

Status Registered

Legal form Trust

Registered 1982-09-20

Register [View on the Charity Commission register](#)

Contact

Address 12 East Avenue
London
E17 9NG

Phone 02085214121

Email info@dqj.org.uk

Website www.dqj.org.uk

Activities

Objects: TO ESTABLISH AND SUPPORT A SCHOOL FOR THE RELIGIOUS EDUCATION OF MUSLIM CHILDREN AND ADULTS IN ACCORDANCE WITH THE TENETS AND DOCTRINES OF THE QUR'AN AND HADITH (TRADITION) AND IN FURTHERANCE THEREOF THE URDU, ARABIC, ENGLISH AND PERSIAN LANGUAGES.

Activities: Religious and educational activities to bring about good relationship and harmony by introducing true picture of Islam.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£42,198	£88,619	-	-
2024-03-31	£68,217	£71,688	-	-
2023-03-31	£80,067	£64,559	-	-
2022-03-31	£84,551	£60,698	-	-
2021-03-31	£35,660	£40,414	-	-

Trustees

Name	Role	Appointed
SYED ABDUL QADIR JILANI	Chair	
HAJI LIAQAT ALI		
Karamat Hussain		2025-01-01
MUNSHI KHAN		2013-04-01
Zulfiqar Ahmed Shakoor		2013-04-01

INTERNATIONAL MUSLIM MOVEMENT

England & Wales - Charity number 285397

Accounts

INTERNATIONAL MUSLIM MOVEMENT

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

INTERNATIONAL MUSLIM MOVEMENT

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Trustees

SYED ABDUL QADIR JILANI
Karamat Hussain
Zulfiqar Ahmed Shakoor
MUNSHI KHAN
HAJI LIAQAT ALI

Charity Number

285397

Registered Office

12 East Avenue
Walthamstow
London
E17 9NG

Independent Examiner

ACCOUNTING LINKS (UK) LIMITED
326 Lincoln Road
Peterborough
PE1 2ND

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INTERNATIONAL MUSLIM MOVEMENT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are the establishment and support of a school to teach the Islamic faith and further the knowledge of Urdu, Arabic, Persian and English languages. The policies adopted in furtherance of these objects are to run and maintain a school and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The charity continues the promotion and teaching of Muslim culture from the building in the London Borough of Waltham Forest which was purchased by the charity and converted into a religious school and mosque.

Financial review

The attached financial statements show that the charity has maintained satisfactory income and reserves during the year.

During the year, the school reconstructed its ablution area, with the associated expenditures recorded under the charity's running costs. The trustees are confident that these enhancements will provide improved facilities for both students and Muslim visitors attending prayers. It is the policy of the charity to maintain throughout the year its unrestricted funds at a level which covers its ongoing charitable and administration expenditure.

The trustees believe that by maintaining reserves at current levels there are sufficient resources in event of adverse conditions, however, they regularly review risks that may be faced by the charity.

Structure, governance and management

The charity was established by a charitable trust deed on 14 August 1982. The charity's objects are the establishment and support of a school to teach the Islamic faith and further the knowledge of Urdu, Arabic, Persian and English languages.

The trustees who served during the year were:

H L Ali
S A Q Jilani
K Hussain
M Khan
Z A Shakoor

The trustees' report was approved by the Board of Trustees.

M Khan

Trustee

Dated: 28 January 2026

This report was approved by the trustees and signed on its behalf by:



MUNSHI KHAN
TRUSTEE

Date : **28 January 2026**

INTERNATIONAL MUSLIM MOVEMENT

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of International Muslim Movement

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.
- I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Name: **Chaudhry Shahbaz ALI**
for and on behalf of **ACCOUNTING LINKS (UK) LIMITED**

Date: **28 January 2026**

INTERNATIONAL MUSLIM MOVEMENT

RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Categories	Unrestricted funds	Total funds	Last year
Receipts			
Donation and gifts	42,198.16	42,198.16	68,217.00
Events	(23,492.85)	(23,492.85)	-
Sub total	18,705.31	18,705.31	68,217.00
Total receipts	18,705.31	18,705.31	68,217.00
Payments			
Depreciation Charge for the Year - Fixtures & Fittings	795.00	795.00	993.00
Wages and salaries	18,000.00	18,000.00	-
Bank charges	740.00	740.00	730.00
Wages and salaries	-	-	18,000.00
Charity running cost	46,175.00	46,175.00	51,964.99
Accountants fees	211.56	211.56	-
Sub total	65,921.56	65,921.56	71,687.99
Total Payments	65,921.56	65,921.56	71,687.99
Net of receipts/(payments)	(47,216.25)	(47,216.25)	(3,470.99)
Cash funds last year end	911,191.01	911,191.01	914,662.00
Cash funds this year end	863,974.76	863,974.76	911,191.01

INTERNATIONAL MUSLIM MOVEMENT
STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 MARCH 2025

Categories	Details	Unrestricted funds	Restricted funds
Cash funds			
	Cash at bank and in hand	95,928.70	-
	Total Cash Funds	95,928.70	-

Details	Fund to which asset belongs	Cost (optional)
Assets retained for the charity's own use		
Freehold Land & Buildings	Unrestricted Funds	776,361.00
Fixtures & Fittings	Unrestricted Funds	27,383.00
Total		803,744.00

Details	Fund to which asset belongs	Cost (optional)
Liabilities		
Wages and salaries payable	Unrestricted Funds	780.00
Other creditors	Unrestricted Funds	2,487.94
Other creditors	Unrestricted Funds	8,012.00
Total		11,279.94

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board on 28 January 2026 and signed on its behalf by:

MUNSHI KHAN
TRUSTEE



Date : **28 January 2026**

INTERNATIONAL MUSLIM MOVEMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	42,198.16	42,198.16	68,217.00
Total	42,198.16	42,198.16	68,217.00

3. Income from Other Trading Activities

Analysis	Unrestricted funds	Total funds 2025
	£	£
Events	(23,492.85)	(23,492.85)
Total	(23,492.85)	(23,492.85)

4. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Bank charges	740.00	740.00	730.00
Wages and salaries	-	-	18,000.00
Charity running cost	46,175.00	46,175.00	51,964.99
Total	46,915.00	46,915.00	70,694.99
Support Costs	9,211.56	9,211.56	-
	56,126.56	56,126.56	70,694.99

5. Support Costs

	Total funds 2025
Analysis	£
Support Costs	
Wages and salaries	18,000.00
Governance Costs	
Accountants fees	211.56
	<u>18,211.56</u>

6. Other Expenditure

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Depreciation Charge for the Year - Fixtures & Fittings	795.00	795.00	993.00
Total	<u>795.00</u>	<u>795.00</u>	<u>993.00</u>

7. Tangible Fixed Assets

	Freehold Land & Buildings	Fixtures & Fittings
	£	£
7.1 Cost or valuation		
At 01 April 2024	776,361.00	27,383.00
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2025	<u>776,361.00</u>	<u>27,383.00</u>
7.2 Depreciation and impairments		
At 01 April 2024	-	23,410.00
Charge for the year	-	795.00
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2025	<u>-</u>	<u>24,205.00</u>
7.3 Net book value		
At 01 April 2024	776,361.00	3,973.00
At 31 March 2025	<u>776,361.00</u>	<u>3,178.00</u>

8. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	95,928.70	141,570.01
Total	<u>95,928.70</u>	<u>141,570.01</u>

9. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Wages and salaries payable	780.00	-
Other creditors	8,012.00	8,012.00
Total	8,792.00	8,012.00

10. Creditors: Amounts falling due after one year

	Total funds 2025
	£
Other creditors	2,487.94
Total	2,487.94

11. Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	911,404.01	18,705.31	65,921.56	-	-	864,187.76
Unrestricted General Funds	918,646.01	-	-	-	-	918,646.01

11.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	922,117.00	68,217.00	71,687.99	-	-	918,646.01
Unrestricted General Funds	922,117.00	68,217.00	71,687.99	-	-	918,646.01

INTERNATIONAL MUSLIM MOVEMENT

England & Wales - Charity number 285397

Accounts

INTERNATIONAL MUSLIM MOVEMENT

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR END
31 March 2024

INTERNATIONAL MUSLIM MOVEMENT
12 East Avenue
Walthamstow

London
02085214121
info@dai.org.uk

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are the establishment and support of a school to teach the Islamic faith and further the knowledge of Urdu, Arabic, Persian and English languages. The policies adopted in furtherance of these objects are to run and maintain a school and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The charity continues the promotion and teaching of Muslim culture from the building in the London Borough of Waltham Forest which was purchased by the charity and converted into a religious school and mosque.

Financial review

The attached financial statements show that the charity has maintained satisfactory income and reserves during the year.

During the year, the school reconstructed its ablution area, with the associated expenditures recorded under the charity's running costs. The trustees are confident that these enhancements will provide improved facilities for both students and Muslim visitors attending prayers. It is the policy of the charity to maintain throughout the year its unrestricted funds at a level which covers its ongoing charitable and administration expenditure.

The trustees believe that by maintaining reserves at current levels there are sufficient resources in event of adverse conditions, however, they regularly review risks that may be faced by the charity.

Structure, governance and management

The charity was established by a charitable trust deed on 14 August 1982. The charity's objects are the establishment and support of a school to teach the Islamic faith and further the knowledge of Urdu, Arabic, Persian and English languages.

The trustees who served during the year and up to the date of signature of the financial statements were:

H L Ali
S A Q Jilani
M U Hassan
M Khan
Z A Shakoor

The trustees' report was approved by the Board of Trustees.

Z shakoor

Z A Shakoor

Trustee
Dated: 25 January 2025

I report to the trustees on my examination of the financial statements of International Muslim Movement (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Chaudhry Shahbaz ALI

Chaudhry Shahbaz Ali

ACCOUNTING LINKS (UK) LIMITED

326 Lincoln Road, Peterborough, England, PE1 2ND

Date: 25 January 2025

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 March 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	68,217.00	68,217.00	80,067.00
Total		68,217.00	68,217.00	80,067.00
Expenditure on:				
Charitable activities	3	70,694.99	70,694.99	63,317.00
Other	4	993.00	993.00	1,242.00
Total		71,687.99	71,687.99	64,559.00
Net income/(expenditure)		(3,470.99)	(3,470.99)	15,508.00
Net movement in funds		(3,470.99)	(3,470.99)	15,508.00
Reconciliation of funds:				
Total funds brought forward		922,117.00	922,117.00	906,609.00
Total funds carried forward		918,646.01	918,646.01	922,117.00

BALANCE SHEET

FOR THE YEAR ENDED 31 March 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets				
Tangible assets	5	780,334.00	780,334.00	781,327.00
Total fixed assets		780,334.00	780,334.00	781,327.00
Current assets				
Cash at bank and in hand	6	141,570.01	141,570.01	143,568.00
Total current assets		141,570.01	141,570.01	143,568.00
Creditors: amounts falling due within one year	7	8,012.00	8,012.00	7,532.00
Net current assets/(liabilities)		133,558.01	133,558.01	136,036.00
Total net assets or liabilities		913,892.01	913,892.01	917,363.00
Funds of the Charity				
Unrestricted funds	8	918,646.01	918,646.01	922,117.00
Restricted income funds	8	-	-	-
Endowment funds	8	-	-	-
Total funds		918,646.01	918,646.01	922,117.00

The financial statements were approved by the Board on 25-Jan-2025 and signed on its behalf by:

Z A Shakoor
Trustee

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	68,217.00	68,217.00	80,067.00
	<u>68,217.00</u>	<u>68,217.00</u>	<u>80,067.00</u>

3 Expenditure on Charitable Activities

Analysis	Total funds 2024	Total funds 2023
	£	£
Bank charges	730.00	503.00
Legal/professional fees	-	2,252.00
Wages and salaries	18,000.00	18,000.00
Charity running cost	51,964.99	42,562.00
	<u>70,694.99</u>	<u>63,317.00</u>

4 Other Expenditure

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Depreciation Charge for the Year - Fixtures & Fittings	993.00	993.00	1,242.00
	<u>993.00</u>	<u>993.00</u>	<u>1,242.00</u>

5 Tangible Fixed Assets**5.1 Cost or valuation**

	Freehold Land & Buildings	Fixtures & Fittings
	£	£
At 01 April 2023	776,361.00	27,383.00
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2024	<u>776,361.00</u>	<u>27,383.00</u>

5.2 Amortisation and impairments

	Freehold Land & Buildings	Fixtures & Fittings
	£	£
At 01 April 2023	-	22,417.00
Additions	-	993.00
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2024	<u>-</u>	<u>23,410.00</u>

5.3 Net book value

	Freehold Land & Buildings	Fixtures & Fittings
	£	£
At 01 April 2023	776,361.00	4,966.00
At 31 March 2024	<u>776,361.00</u>	<u>3,973.00</u>

6 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and on hand	141,570.01	143,568.00
	<u>141,570.01</u>	<u>143,568.00</u>

7 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Other creditors	<u>8,012.00</u>	<u>7,532.00</u>
	<u>8,012.00</u>	<u>7,532.00</u>

8 Charity funds**8.1 Details of material funds held and movements during the CURRENT reporting period**

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted General Funds	922,117.00	68,217.00	(71,687.99)	-	-	918,646.01
Total	922,117.00	68,217.00	(71,687.99)	-	-	918,646.01

8.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted General Funds	906,609.00	80,067.00	(64,559.00)	-	-	922,117.00
Total	906,609.00	80,067.00	(64,559.00)	-	-	922,117.00

8.3 Transfers between funds**This Year**

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Document Details

IP 169.254.254.3
Time stamp 2025-01-26 22:29:10
Email zee30@hotmail.co.uk
Name AnnualAccount_01-Apr-2023-31-Mar-2024
Browser &
Version

Document History

Document AnnualAccount_01-Apr-2023-31-Mar-2024 created.	26-01-2025 18:23
Signer Z A Shakoor added to the document AnnualAccount_01-Apr-2023-31-Mar-2024.	26-01-2025 18:23
Signer Shahbaz Ali Chaudhry added to the document AnnualAccount_01-Apr-2023-31-Mar-2024.	26-01-2025 18:25
Reminder set to the document AnnualAccount_01-Apr-2023-31-Mar-2024.	26-01-2025 18:27
Document has sent for signature to Shahbaz Ali Chaudhry(shahbazalich@yahoo.com).	26-01-2025 18:27
Document has sent for signature to Shahbaz Ali Chaudhry(shahbazalich@yahoo.com).	26-01-2025 18:27
Document has sent for signature to Z A Shakoor(zee30@hotmail.co.uk).	26-01-2025 18:27
Document has sent for signature to Z A Shakoor(zee30@hotmail.co.uk).	26-01-2025 18:27
Shahbaz Ali Chaudhry signed the document AnnualAccount_01-Apr-2023-31-Mar-2024.	26-01-2025 20:09

INTERNATIONAL MUSLIM MOVEMENT

England & Wales - Charity number 285397

Accounts

INTERNATIONAL MUSLIM MOVEMENT

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR END
31 March 2023

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Founding President

S A Q JILANI

Trustees

H L Ali

M U Hassan

Z A Shakoor

M Khan

Charity Registered Number 285397

Registered Office

12 EAST AVENUE

Walthamstow

London

E17 9NG

Independent Examiner

ACCOUNTING LINKS (UK) LIMITED

326 Lincoln Road, Peterborough,

England, PE1 2ND

Bankers

Lloyds Bank

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are the establishment and support of a school to teach the Islamic faith and further the knowledge of Urdu, Arabic, Persian and English languages. The policies adopted in furtherance of these objects are to run and maintain a school and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The charity continues the promotion and teaching of Muslim culture from the building in the London Borough of Waltham Forest which was purchased by the charity and converted into a religious school and mosque.

Financial review

The attached financial statements show that the charity has maintained satisfactory income and reserves during the year. The school continues to teach the Islamic faith and further the knowledge of Urdu, Arabic, Persian and English languages. The expenditure incurred during the year is shown in the note tangible fixed assets are land and building. It is the policy of the charity to maintain throughout the year its unrestricted funds at a level which covers its ongoing charitable and administration expenditure.

The trustees believe that by maintaining reserves at current levels there are sufficient resources in event of adverse conditions, however, they regularly review risks that may be faced by the charity.

Structure, governance and management

The charity was established by a charitable trust deed on 14 August 1982. The charity's objects are the establishment and support of a school to teach the Islamic faith and further the knowledge of Urdu, Arabic, Persian and English languages.

The trustees who served during the year and up to the date of signature of the financial statements were:

H L Ali
S A Q Jilani
M U Hassan
M Khan
Z A Shakoor

The trustees' report was approved by the Board of Trustees.

Z A Shakoor
Trustee
Dated: 24 December 2024

I report to the trustees on my examination of the financial statements of International Muslim Movement (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Dated: 24 December 2024

Chaudhry Shahbaz ALI

ACCOUNTING LINKS (UK) LIMITED

326 Lincoln Road, Peterborough, England, PE1 2ND

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 March 2023

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Donations and legacies	2	80,067.00	80,067.00	84,551.00
Total		80,067.00	80,067.00	84,551.00
Expenditure on:				
Charitable activities	3	63,317.00	63,317.00	58,629.00
Other	4	1,242.00	1,242.00	2,069.00
Total		64,559.00	64,559.00	60,698.00
Net income/(expenditure)		15,508.00	15,508.00	23,853.00
Net movement in funds		15,508.00	15,508.00	23,853.00
Reconciliation of funds:				
Total funds brought forward		906,609.00	906,609.00	882,756.00
Total funds carried forward		922,117.00	922,117.00	906,609.00

BALANCE SHEET

FOR THE YEAR ENDED 31 March 2023

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets				
Tangible assets	6	781,327.00	781,327.00	782,569.00
Total fixed assets		781,327.00	781,327.00	782,569.00
Current assets				
Debtors	7	-	-	45.00
Cash at bank and in hand	8	143,568.00	143,568.00	125,346.00
Total current assets		143,568.00	143,568.00	125,391.00
Creditors: amounts falling due within one year	9	7,532.00	7,532.00	6,105.00
Net current assets/(liabilities)		136,036.00	136,036.00	119,286.00
Total net assets or liabilities		917,363.00	917,363.00	901,855.00
Funds of the Charity				
Unrestricted funds	10	922,117.00	922,117.00	906,609.00
Restricted income funds	10	-	-	-
Endowment funds	10	-	-	-
Total funds		922,117.00	922,117.00	906,609.00

The financial statements were approved by the Board on 24-Dec-2024 and signed on its behalf by:

Z A Shakoor
Trustee

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£
Donation and gifts	80,067.00	80,067.00	84,551.00
	<u>80,067.00</u>	<u>80,067.00</u>	<u>84,551.00</u>

3 Expenditure on Charitable Activities

Analysis	Total funds 2023	Total funds 2022
	£	£
Bank charges	503.00	-
Legal/professional fees	2,252.00	-
Wages and salaries	18,000.00	-
Charity running cost	42,562.00	58,629.00
	<u>63,317.00</u>	<u>58,629.00</u>

4 Other Expenditure

Analysis	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£
Depreciation Charge for the Year - Fixtures & Fittings	1,242.00	1,242.00	2,069.00
	1,242.00	1,242.00	2,069.00

5 Employee's Emoluments**5.1 Staff Costs**

	This year £	Last year £
Salaries and wages	18,000	22,320
Social security costs		
Pension costs (defined contribution scheme)		
Other employee benefits		
Total staff costs	18,000	22,320

5.2 Average head count in the year

	This year	Last year
The parts of the charity in which the employees work		
Fundraising		
Charitable Activities		
Governance		
Teaching	2	3
Total	2	3

6 Tangible Fixed Assets**6.1 Cost or valuation**

	Freehold Land & Buildings	Fixtures & Fittings
	£	£
At 01 April 2022	776,361.00	27,383.00
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2023	776,361.00	27,383.00

6.2 Amortisation and impairments

	Freehold Land & Buildings	Fixtures & Fittings
	£	£
At 01 April 2022	-	21,175.00
Additions	-	1,242.00
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2023	-	22,417.00

6.3 Net book value

	Freehold Land & Buildings	Fixtures & Fittings
	£	£
At 01 April 2022	776,361.00	6,208.00
At 31 March 2023	776,361.00	4,966.00

7 Debtors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Prepayments & accrued income	-	45.00
	-	45.00

8 Cash at bank and in hand

	Total funds 2023	Total funds 2022
	£	£
Cash at bank and on hand	143,568.00	125,346.00
	<u>143,568.00</u>	<u>125,346.00</u>

9 Creditors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Accruals and deferred income	-	2,533.00
Other creditors	7,532.00	3,572.00
	<u>7,532.00</u>	<u>6,105.00</u>

10 Charity funds**10.1 Details of material funds held and movements during the CURRENT reporting period**

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted General Funds	906,609.00	80,067.00	(64,559.00)	-	-	922,117.00
Total	906,609.00	80,067.00	(64,559.00)	-	-	922,117.00

10.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted General Funds	882,756.00	84,551.00	(60,698.00)	-	-	906,609.00
Total	882,756.00	84,551.00	(60,698.00)	-	-	906,609.00

10.3 Transfers between funds**This Year**

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

INTERNATIONAL MUSLIM MOVEMENT

England & Wales - Charity number 285397

Accounts

Charity registration number 285397

INTERNATIONAL MUSLIM MOVEMENT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

INTERNATIONAL MUSLIM MOVEMENT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

H L Ali
S A Q Jilani
M U Hassan
M Khan
Z A Shakoor

Charity number

285397

Principal address

12 East Avenue
Walthamstow
London
E17 9NG

Independent examiner

Stewart & Partners
Kinetic Business Centre
Theobald Street
Borehamwood
Herts
WD6 4PJ

Bankers

Lloyds TSB Plc
Walthamstow Branch
180 - 182 High Street
Walthamstow
London
E17 7JH

INTERNATIONAL MUSLIM MOVEMENT

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INTERNATIONAL MUSLIM MOVEMENT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are the establishment and support of a school to teach the Islamic faith and further the knowledge of Urdu, Arabic, Persian and English languages. The policies adopted in furtherance of these objects are to run and maintain a school and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity continues the promotion and teaching of Muslim culture from the building in the London Borough of Waltham Forest which was purchased by the charity and converted into a religious school and mosque

Financial review

The attached financial statements show that the charity has maintained satisfactory income and reserves during the year.

The school continues to extend its premises by building a new third floor and a basement. the expenditure incurred during the year is shown in the note tangible fixed assets as additions to land and buildings. The trustees are confident that the work on the new building will be finished in the near future.

It is the policy of the charity to maintain throughout the year its unrestricted funds at a level which covers its ongoing charitable and administration expenditure.

The trustees believe that by maintaining reserves at current levels there are sufficient resources in event of adverse conditions, however, they regularly review risks that may be faced by the charity.

Structure, governance and management

The charity was established by a charitable trust deed on 14 August 1982. The charity's objects are the establishment and support of a school to teach the Islamic faith and further the knowledge of Urdu, Arabic, Persian and English languages.

The trustees who served during the year and up to the date of signature of the financial statements were:

H L Ali
S A Q Jilani
M U Hassan
M Khan
Z A Shakoor

The trustees' report was approved by the Board of Trustees.

M Khan

Trustee

Dated: 16 February 2023

INTERNATIONAL MUSLIM MOVEMENT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INTERNATIONAL MUSLIM MOVEMENT

I report to the trustees on my examination of the financial statements of International Muslim Movement (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Simon A Lever B.Com, FCA
Stewart & Partners
Chartered Accountants

Kinetic Business Centre
Theobald Street
Herts
WD6 4PJ

Dated: 16 February 2023

INTERNATIONAL MUSLIM MOVEMENT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Incoming voluntary resources	3	84,551	35,660
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities		60,698	40,414
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		23,853	(4,754)
Fund balances at 1 April 2021		878,002	882,756
		<hr/>	<hr/>
Fund balances at 31 March 2022		901,855	878,002
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

INTERNATIONAL MUSLIM MOVEMENT

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	7		782,569		781,938
Current assets					
Debtors	8	45		-	
Cash at bank and in hand		125,346		100,427	
		<u>125,391</u>		<u>100,427</u>	
Creditors: amounts falling due within one year	9	(6,105)		(4,363)	
Net current assets			<u>119,286</u>		<u>96,064</u>
Total assets less current liabilities			<u>901,855</u>		<u>878,002</u>
Income funds					
Unrestricted funds			<u>901,855</u>		<u>878,002</u>
			<u>901,855</u>		<u>878,002</u>

The financial statements were approved by the Trustees on 16 February 2023

M Khan
Trustee

Z A Shakoor
Trustee

INTERNATIONAL MUSLIM MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

International Muslim Movement is a charitable trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

INTERNATIONAL MUSLIM MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on the management and administration of the charity includes all expenditure not directly related to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Nil
Fixtures, fittings & equipment	25% on the reducing annual balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

INTERNATIONAL MUSLIM MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

INTERNATIONAL MUSLIM MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

3 Incoming voluntary resources

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	84,551	35,660
	<u> </u>	<u> </u>

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year,

5 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Teaching	3	3
	<u> </u>	<u> </u>

Employment costs

	2022	2021
	£	£
Wages and salaries	22,320	23,760
	<u> </u>	<u> </u>

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

6 Taxation

As a registered charity there is no liability to tax.

INTERNATIONAL MUSLIM MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Tangible fixed assets	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2021	776,361	24,682	801,043
Additions	-	2,701	2,701
	<u>776,361</u>	<u>27,383</u>	<u>803,744</u>
At 31 March 2022	776,361	27,383	803,744
	<u>776,361</u>	<u>27,383</u>	<u>803,744</u>
Depreciation and impairment			
At 1 April 2021	-	19,106	19,106
Depreciation charged in the year	-	2,069	2,069
	<u>-</u>	<u>21,175</u>	<u>21,175</u>
At 31 March 2022	-	21,175	21,175
	<u>-</u>	<u>21,175</u>	<u>21,175</u>
Carrying amount			
At 31 March 2022	776,361	6,208	782,569
	<u>776,361</u>	<u>6,208</u>	<u>782,569</u>
At 31 March 2021	776,361	5,577	781,938
	<u>776,361</u>	<u>5,577</u>	<u>781,938</u>

In the opinion of the trustees the book value of the freehold property is lower than its current market value.

8 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	45	-
	<u>45</u>	<u>-</u>

9 Creditors: amounts falling due within one year	2022	2021
	£	£
Other creditors	3,572	2,072
Accruals and deferred income	2,533	2,291
	<u>6,105</u>	<u>4,363</u>

10 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

INTERNATIONAL MUSLIM MOVEMENT

England & Wales - Charity number 285397

Accounts

Charity Registration No. 285397

INTERNATIONAL MUSLIM MOVEMENT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

INTERNATIONAL MUSLIM MOVEMENT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H L Ali S A Q Jilani M U Hassan M Khan Z A Shakoor
Charity number	285397
Principal address	12 East Avenue Walthamstow London E17 9NG
Independent examiner	Stewart & Partners Kinetic Business Centre Theobald Street Borehamwood Herts WD6 4PJ
Bankers	Lloyds TSB Plc Walthamstow Branch 180 - 182 High Street Walthamstow London E17 7JH

INTERNATIONAL MUSLIM MOVEMENT

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INTERNATIONAL MUSLIM MOVEMENT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are the establishment and support of a school to teach the Islamic faith and further the knowledge of Urdu, Arabic, Persian and English languages. The policies adopted in furtherance of these objects are to run and maintain a school and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity continues the promotion and teaching of Muslim culture from the building in the London Borough of Waltham Forest which was purchased by the charity and converted into a religious school and mosque

Financial review

The attached financial statements show that the charity has maintained satisfactory income and reserves during the year.

The school continues to extend its premises by building a new third floor and a basement. the expenditure incurred during the year is shown in the note tangible fixed assets as additions to land and buildings. The trustees are confident that the work on the new building will be finished in the near future.

It is the policy of the charity to maintain throughout the year its unrestricted funds at a level which covers its ongoing charitable and administration expenditure.

The trustees believe that by maintaining reserves at current levels there are sufficient resources in event of adverse conditions, however, they regularly review risks that may be faced by the charity.

Structure, governance and management

The charity was established by a charitable trust deed on 14 August 1982. The charity's objects are the establishment and support of a school to teach the Islamic faith and further the knowledge of Urdu, Arabic, Persian and English languages.

The trustees who served during the year and up to the date of signature of the financial statements were:

H L Ali
S A Q Jilani
M U Hassan
M Khan
Z A Shakoor

The trustees' report was approved by the Board of Trustees.

M U Hassan

Trustee

Dated: 19 July 2021

INTERNATIONAL MUSLIM MOVEMENT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INTERNATIONAL MUSLIM MOVEMENT

I report to the trustees on my examination of the financial statements of International Muslim Movement (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Simon A Lever B.Com, FCA
Stewart & Partners
Chartered Accountants

Kinetic Business Centre
Theobald Street
Herts
WD6 4PJ

Dated: 19 July 2021

INTERNATIONAL MUSLIM MOVEMENT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Incoming voluntary resources	3	35,660	80,911
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities		40,414	57,863
		<hr/>	<hr/>
Other	6	-	10
		<hr/>	<hr/>
Total resources expended		40,414	57,873
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(4,754)	23,038
Fund balances at 1 April 2020		882,756	859,718
		<hr/>	<hr/>
Fund balances at 31 March 2021		878,002	882,756
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

INTERNATIONAL MUSLIM MOVEMENT

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		781,938		777,465
Current assets					
Debtors	9	-		2,015	
Cash at bank and in hand		100,427		106,690	
		<u>100,427</u>		<u>108,705</u>	
Creditors: amounts falling due within one year	10	(4,363)		(3,414)	
Net current assets			96,064		105,291
Total assets less current liabilities			<u>878,002</u>		<u>882,756</u>
Income funds					
Unrestricted funds			878,002		882,756
			<u>878,002</u>		<u>882,756</u>

The financial statements were approved by the Trustees on 19 July 2021

S A Q Jilani
Trustee

M U Hassan
Trustee

INTERNATIONAL MUSLIM MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

International Muslim Movement is a charitable trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

INTERNATIONAL MUSLIM MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.5 Resources expended

Expenditure on the management and administration of the charity includes all expenditure not directly related to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Nil
Fixtures, fittings & equipment	25% on the reducing annual balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

INTERNATIONAL MUSLIM MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Incoming voluntary resources

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	35,660	80,911

INTERNATIONAL MUSLIM MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year,

5 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Teaching	3	3
	<u> </u>	<u> </u>

Employment costs

	2021	2020
	£	£
Wages and salaries	23,760	23,760
	<u> </u>	<u> </u>

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

6 Other

	Total	Unrestricted
	£	funds
	2021	2020
Net loss on disposal of tangible fixed assets	-	10
	<u> </u>	<u> </u>

7 Taxation

As a registered charity there is no liability to tax.

INTERNATIONAL MUSLIM MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2020	776,361	19,932	796,293
Additions	-	4,751	4,751
At 31 March 2021	776,361	24,683	801,044
Depreciation and impairment			
At 1 April 2020	-	18,828	18,828
Depreciation charged in the year	-	278	278
At 31 March 2021	-	19,106	19,106
Carrying amount			
At 31 March 2021	776,361	5,577	781,938
At 31 March 2020	776,361	1,104	777,465

In the opinion of the trustees the book value of the freehold property is lower than its current market value.

9 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	-	2,015

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	-	22
Other creditors	2,072	812
Accruals and deferred income	2,291	2,580
	4,363	3,414

11 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).