

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

INTERNATIONAL MUSLIM MOVEMENT

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 |

INTERNATIONAL MUSLIM MOVEMENT

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 |
| | <u>1,242.00</u> | <u>1,242.00</u> | <u>2,069.00</u> |

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 | - |