

**Report of the Trustees and  
Financial Statements for the Year Ended 1 January 2023  
for  
The Indian Muslim Relief Committee**

**Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY**

# **The Indian Muslim Relief Committee**

## **Contents of the Financial Statements for the Year Ended 1 January 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Cash Flow Statement</b>	<b>6</b>
<b>Notes to the Cash Flow Statement</b>	<b>7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 12</b>
<b>Detailed Statement of Financial Activities</b>	<b>13</b>

# **The Indian Muslim Relief Committee**

## **Report of the Trustees for the Year Ended 1 January 2023**

The trustees present their report with the financial statements of the charity for the year ended 1 January 2023. The trustees have adopted the provisions of 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charitable objects are:

1. For the relief of poverty and distress among the muslims of India and in particular for the provision of short or long term relief to Indian Muslim victims of natural or man-made disasters whether such disasters occur in India or elsewhere.
2. For the advancement of education by promoting study and research into all aspects of the conditions and ways of life and the history development and suffering of indian muslims through out the world.

#### **Public benefit**

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the commission in determining the activities undertaken by the charity.

### **FINANCIAL REVIEW**

#### **Financial Position**

The trust had small donations of £469 and total expense of £2,087 in the year.

At the year ended 1st Jan 2023, unrestricted funds carried forward were £957,223 (2022: £38,945). All funds were unrestricted.

#### **Events since the end of the year**

After the year end, the charity has acquired two properties costing under £1million in total.

#### **Independent Examiners**

In April 2024, the charity appoint Prestons & Jacksons Partnership LLP as independent examiners.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

290198

#### **Principal address**

343 Norwood Road  
London  
SE27 9BQ

## **The Indian Muslim Relief Committee**

### **Report of the Trustees for the Year Ended 1 January 2023**

#### **Trustees**

Arqam Umar Ahmad  
Mohammad Omair Barkatulla  
Dr Mohammad Ahmadullah Siddiqi  
Saeed Ahmad Siddique  
Abdulkadir Barkatulla  
Rizwan Ahmad

#### **Independent Examiner**

Anwer Patel BA (Hons), FCA, BFP  
Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Approved by order of the board of trustees on 7th June 2024..... and signed on its behalf by:



Trustee

ABDULKADIR BARKATULLA.

## **Independent Examiner's Report to the Trustees of The Indian Muslim Relief Committee**

### **Independent examiner's report to the trustees of The Indian Muslim Relief Committee**

I report to the charity trustees on my examination of the accounts of The Indian Muslim Relief Committee (the Trust) for the year ended 1 January 2023.

### **Responsibilities and basis of report**

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

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

*A. PATEL*

Anwer Patel BA (Hons), FCA, BFP

Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Date: 13/6/24

# The Indian Muslim Relief Committee

## Statement of Financial Activities for the Year Ended 1 January 2023

		Unrestricted funds £	Restricted fund £	1/1/23 Total funds £	1/1/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	2	469	-	469	307
Gain on Sale of Fixed Assets		919,896	-	919,896	-
<b>Total</b>		<b>920,365</b>	<b>-</b>	<b>920,365</b>	<b>307</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Charitable Activities		987	-	987	1,380
Governance		1,100	-	1,100	-
<b>Total</b>		<b>2,087</b>	<b>-</b>	<b>2,087</b>	<b>1,380</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>918,278</b>	<b>-</b>	<b>918,278</b>	<b>(1,073)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		38,945	-	38,945	40,018
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>957,223</b>	<b>-</b>	<b>957,223</b>	<b>38,945</b>

The notes form part of these financial statements

# The Indian Muslim Relief Committee

## Balance Sheet 1 January 2023

	Notes	1/1/23 £	1/1/22 £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	42,000
<b>CURRENT ASSETS</b>			
Debtors	8	-	1,350
Cash at bank		963,605	877
		<u>963,605</u>	<u>2,227</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(6,382)	(5,282)
<b>NET CURRENT ASSETS</b>		<u>957,223</u>	<u>(3,055)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>957,223</u>	<u>38,945</u>
<b>NET ASSETS</b>		<u>957,223</u>	<u>38,945</u>
<b>FUNDS</b>	11		
Unrestricted funds		957,223	38,945
<b>TOTAL FUNDS</b>		<u>957,223</u>	<u>38,945</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....7th June 2024..... and were signed on its behalf by:



.....  
Trustee

ABDULKADIR BARKATULLA.

The notes form part of these financial statements

# **The Indian Muslim Relief Committee**

## **Cash Flow Statement for the Year Ended 1 January 2023**

	Notes	1/1/23 £	1/1/22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	832	42,877
Net cash provided by operating activities		832	42,877
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(42,000)
Sale of tangible fixed assets		961,896	-
Net cash provided by/(used in) investing activities		961,896	(42,000)
<b>Change in cash and cash equivalents in the reporting period</b>		962,728	877
<b>Cash and cash equivalents at the beginning of the reporting period</b>		877	-
<b>Cash and cash equivalents at the end of the reporting period</b>		963,605	877

The notes form part of these financial statements



**The Indian Muslim Relief Committee**

**Notes to the Cash Flow Statement  
for the Year Ended 1 January 2023**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	1/1/23 £	1/1/22 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>918,278</b>	<b>(1,073)</b>
<b>Adjustments for:</b>		
Profit on disposal of fixed assets	(919,896)	-
	-	40,018
Decrease/(increase) in debtors	1,350	(1,350)
Increase in creditors	1,100	5,282
	<u>832</u>	<u>42,877</u>
<b>Net cash provided by operations</b>	<b><u>832</u></b>	<b><u>42,877</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 2/1/22 £	Cash flow £	At 1/1/23 £
<b>Net cash</b>			
Cash at bank	877	962,728	963,605
	<u>877</u>	<u>962,728</u>	<u>963,605</u>
<b>Total</b>	<b><u>877</u></b>	<b><u>962,728</u></b>	<b><u>963,605</u></b>

The notes form part of these financial statements

# **The Indian Muslim Relief Committee**

## **Notes to the Financial Statements for the Year Ended 1 January 2023**

### **1. ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

#### **Tangible fixed assets**

The freehold property is not depreciated as its market value is higher than the book value.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Key management personnel**

The trustees are the key management personnel.

# **The Indian Muslim Relief Committee**

## **Notes to the Financial Statements - continued for the Year Ended 1 January 2023**

### **2. DONATIONS AND LEGACIES**

	<b>1/1/23</b>	<b>1/1/22</b>
	<b>£</b>	<b>£</b>
Donations	<b>469</b>	<b>307</b>

### **3. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs £</b>	<b>Support costs (see note 4) £</b>	<b>Totals £</b>
Charitable Activities	<b>987</b>	<b>-</b>	<b>987</b>
Governance	<b>-</b>	<b>1,100</b>	<b>1,100</b>
	<b>987</b>	<b>1,100</b>	<b>2,087</b>

### **4. SUPPORT COSTS**

	<b>Governance costs £</b>
Governance	<b>1,100</b>

### **5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 1 January 2023 nor for the year ended 1 January 2022.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 1 January 2023 nor for the year ended 1 January 2022.

### **6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 01.01.22**

	<b>Unrestricted funds £</b>	<b>Restricted fund £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<b>307</b>	<b>-</b>	<b>307</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	<b>1,380</b>	<b>-</b>	<b>1,380</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(1,073)</b>	<b>-</b>	<b>(1,073)</b>

# **The Indian Muslim Relief Committee**

## **Notes to the Financial Statements - continued for the Year Ended 1 January 2023**

### **6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 01.01.22 - continued**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	40,018	-	40,018
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>38,945</b>	<b>-</b>	<b>38,945</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### **7. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 2 January 2022	42,000
Disposals	(42,000)
	<hr/>
At 1 January 2023	-
	<hr/>
<b>NET BOOK VALUE</b>	
At 1 January 2023	-
	<hr/> <hr/>
At 1 January 2022	42,000
	<hr/> <hr/>

### **8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	1/1/23 £	1/1/22 £
Other debtors	-	1,350
	<hr/> <hr/>	<hr/> <hr/>

**The Indian Muslim Relief Committee**

**Notes to the Financial Statements - continued  
for the Year Ended 1 January 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	1/1/23 £	1/1/22 £
Other creditors	<u>6,382</u>	<u>5,282</u>

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted fund £	1/1/23 Total funds £	1/1/22 Total funds £
Fixed assets	-	-	-	42,000
Current assets	963,605	-	963,605	2,227
Current liabilities	<u>(6,382)</u>	<u>-</u>	<u>(6,382)</u>	<u>(5,282)</u>
	<u>957,223</u>	<u>-</u>	<u>957,223</u>	<u>38,945</u>

**11. MOVEMENT IN FUNDS**

	At 2/1/22 £	Net movement in funds £	At 1/1/23 £
<b>Unrestricted funds</b>			
Unrestricted Fund	38,945	918,278	957,223
	<u>38,945</u>	<u>918,278</u>	<u>957,223</u>
<b>TOTAL FUNDS</b>	<u>38,945</u>	<u>918,278</u>	<u>957,223</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Fund	920,365	(2,087)	918,278
	<u>920,365</u>	<u>(2,087)</u>	<u>918,278</u>
<b>TOTAL FUNDS</b>	<u>920,365</u>	<u>(2,087)</u>	<u>918,278</u>

# **The Indian Muslim Relief Committee**

## **Notes to the Financial Statements - continued for the Year Ended 1 January 2023**

### **11. MOVEMENT IN FUNDS - continued**

#### **Comparatives for movement in funds**

	At 2/1/21 £	Net movement in funds £	At 1/1/22 £
<b>Unrestricted funds</b>			
Unrestricted Fund	40,018	(1,073)	38,945
<b>TOTAL FUNDS</b>	<u>40,018</u>	<u>(1,073)</u>	<u>38,945</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Fund	307	(1,380)	(1,073)
<b>TOTAL FUNDS</b>	<u>307</u>	<u>(1,380)</u>	<u>(1,073)</u>

### **12. OTHER FINANCIAL COMMITMENTS**

#### **POST BALANCE SHEET EVENTS**

After the year end, the charity has acquired two properties costing under £1million in total.

### **13. RELATED PARTY DISCLOSURES**

One of the trustees, Mufti Abdulkadir Barkatulla lent funds to the trust. The balance of £5,282 (2022 : £5,282) is outstanding at the year end.

**The Indian Muslim Relief Committee**

**Detailed Statement of Financial Activities  
for the Year Ended 1 January 2023**

	1/1/23 £	1/1/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	469	307
<b>Gain on Sale of Fixed Assets</b>		
Gain on sale of tangible fixed assets	919,896	-
<b>Total incoming resources</b>	<b>920,365</b>	<b>307</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	102	-
Light and heat	140	-
Sundries	40	1,380
Donation- House Project India	705	-
	<b>987</b>	<b>1,380</b>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent Examiners Fees	1,100	-
<b>Total resources expended</b>	<b>2,087</b>	<b>1,380</b>
<b>Net income/(expenditure)</b>	<b>918,278</b>	<b>(1,073)</b>

This page does not form part of the statutory financial statements

