

**ISLAMIC SHARIA COUNCIL OF GREAT BRITAIN &
NORTHERN IRELAND**

**ISLAMIC SHARIA COUNCIL OF GREAT
BRITAIN AND NORTHERN IRELAND**

Charity Number: 1003855

FINANCIAL STATEMENTS

31st DECEMBER 2022

**ISLAMIC SHARIA COUNCIL OF GREAT BRITAIN &
NORTHERN IRELAND**

Registered Charity Name: Islamic Sharia Council of Great
Britain
and Northern Ireland

Charity Registration No.: 1003855

Registered Office: 34
Francis Road
Leyton, London
E10 6PW

Trustees Dr Suhaib Hasan
Dr Liaquat Ali
Mr. Mohammed A
Sayeed
Dr Tariq Rajbee

Accountant Rebecca
Associates
3 Brooks
Parade
Essex,
Iford,
IG3 9RT

Bankers Barclays bank
839 High Road
London
E11 1HL

TRUSTEES REPORT

NAMES AND POSITIONS OF TRUSTEES IN 2022.

Mr. M. Abu Sayeed (Chairman)

Dr. Suhaib Hasan (Secretary)

Dr. Liaquat Ali (Treasurer)

Dr. Tariq Rajbee.

STRUCTURE, GOVERNANCE AND MANAGEMENT.

The Trustees present their report and the financial statements for the year ended 31 December 2022. The Trustees who served during the year and up to the date of this report are listed above and on the information page.

The Islamic Sharia Council was established in 1982 in a meeting attended by various scholars representing several mosques in the UK. The Council is a Welfare and non- for-profit making registered charity and has adopted a constitution on 14 March 1991.

The main function of the Council is to guide the Muslims in the UK in matters related to religious issues as well as solving their matrimonial problems. Most clients who approach the Charity are women from ethnic minorities who require help with their marital problems. The Charity can help give them relief from abusive marriages at the first instance. It also directs clients to other organisations who may be able to help them, such as marital counselling, anger management, charities who give financial help and so forth. Although costs are involved for the service provided by the Charity, these services are provided at a considerably reduced cost to our clients.

The Charity works with all denominations of Muslims and does not discriminate because of ethnic origin, school of law or any disabilities. It treats all its clients as valued members of society and offers the best advice it can to each client.

A system of line management, appraisal, staff development and supervision are in place, together with grievance and complaints procedures, and financial procedures.

The Trust operates with a written Constitution and clear written procedures. A new Trustee will be nominated by an existing trustee; he or she will be chosen if approved by unanimous agreement.

ADDITIONAL GOVERNANCE ISSUES.

Trustees, scholars, and staff are required to be aware of Continuous Professional Development and to attend an annual training day in which policies and procedures are reviewed and improved. Participants receive training on talking to vulnerable adults, mental health issues, domestic violence, data confidentiality, current thinking in Islamic law on marriage and divorce issues and ensuring the safety and confidentiality of all clients.

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Representatives of a local solicitors' firm are invited to explain issues of legal interest, such as validity of religious marriages at home and abroad, or legal effect of Non- Molestation Orders.

Members of the Council are active within the Muslim community, media, Parliament, and other arenas to promote issues of citizenship, societal harmony, mutual understanding and respect, gender equality and interfaith dialogue.

OBJECTIVES AND ACTIVITIES

The objectives of the Council are

1- To help the Muslim community by

(a) Fostering and encouraging the practice of moderate and sincere Islamic faith according to the Quran and the Sunnah.

(b) Providing advice and assistance for Muslim families who need help with counselling, mediation, or religious divorce.

(c) To make decisions on matters of religious law and practice.

(d) Promoting the proper practice of the Islamic faith in the United Kingdom and engaging with the wider community to dispel myths about Islam.

2- To educate the wider community about Islam and Muslims and to offer a counter-narrative to divisive and Islamophobic beliefs.

SUMMARY OF MAIN ACTIVITIES:

The staff and Trustees understand their obligation and give full regard to the Charity Commission's public benefit guidance.

The primary role of the Trust is to benefit the wider public, especially the Muslim community, in its daily life. Most of the clients are Muslims, although we have dealt with a small number of divorce cases in which English women of Christian backgrounds had been abandoned by their Muslim husbands. We were able to assist with religious divorces to all the concerned women.

Our clients are generally Muslims who are involved in difficult disputes, whether with colleagues or family. We offer a mediation service, counselling, and religious advice at the office. Many of our clients are women with limited access to funds. We offer highly subsidized rates and also refer clients to charities that can offer financial help, such as the National Zakah Foundation.

The Trust has also forged contact with mainstream news media, interfaith organizations such as The Light Foundation and Three Faiths Forum, university Law societies and international organizations such as The Forum for Promoting Peace; scholars are available to give interviews and participate in discussions in order to counter negative understandings of Islam.

OTHER ACHIEVEMENTS OF THE TRUST IN THE PAST YEAR.

2022 has been a busy year for the ISC. We have engaged two new staff members and so have been busy training them for administrative work.

We have received a few requests from courts and police for advice on Islamic practices in Muslim-majority countries such as Pakistan, Algeria and Afghanistan. We have also been asked to give expert witness in a criminal trial in London in which Islamic laws and custom of marriage were important pieces of evidence.

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We are seeing an increase in disputing parties seeking the services of the ISC religious scholars, such as disputes in inheritance or between family members. We are also being consulted by young people who are being forced into marriage without their consent and require mediation with their parents.

A delegation of Muslim scholars and academics from Malaysia visited the office of the ISC and spent a few hours on intense discussion on the role of Islamic law in the modern context.

STATEMENT OF TRUSTEES' RESPONSIBILITIES.

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of Charity and of the incoming resources and application of resources of the Charity for that year. In preparing these financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently.

- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity SORP (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and for taking steps for the prevention and detection of fraud.

DECLARATION

The Trustees declare that they have approved the trustees' report above.

Dr Suhaib Hasan
Trustee and Secretary

Date of approval.....17 October 2023

ISLAMIC SHARIA COUNCIL OF GREAT BRITAIN & NORTHERN IRELAND

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS YEAR ENDED 31 DECEMBER 2022

I have examined the accounts of the charity for the period ended 31st December 2022, which are set out on pages 6 to 11.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND INDEPENDENT EXAMINER

The trustees (who are also the administrators of the charity for the purposes of charity law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5(b)) of the Charities Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with Charities Act 2011
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements and, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts

Signature: **Faryal Safdar**

Name of Independent Examiner: FARYAL SAADAR IFA

This report was approved by the Independent Examiner on15 October 2023

**ISLAMIC SHARIA COUNCIL OF GREAT BRITAIN &
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**STATEMENT OF FINANCIAL ACTIVITIES
(INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2022**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Note	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generating funds:				
Voluntary income				
Fees	2	147,182	147,182	115,210
Grants	3			
Activities for generating funds	4			
Investment income	5			
Incoming resources from charitable activities				
		-	-	-
TOTAL INCOMING RESOURCES		147,182	147,182	115,210
		-	-	-
RESOURCES EXPENDED				
Cost of generating funds	6			
Charitable activities	7	(101,428)	(101,428)	(98,153)
Governance costs	8	(32,870)	(32,870)	(25,051)
		-	-	-
TOTAL RESOURCES EXPENDED		(134,298)	(134,298)	(123,204)
		-	-	-
NET (OUTGOING) / INCOMING RESOURCES FOR THE YEAR		12,884	12,884	(7,994)
RECONCILIATION OF FUNDS				
Total funds brought forward		<u>3,806</u>	<u>24,975</u>	<u>11,800</u>
		-	-	-
TOTAL FUNDS CARRIED FORWARD		<u>16,690</u>	<u>16,690</u>	<u>3,806</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognized gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 5 to 8 form part of these financial statements.

**ISLAMIC SHARIA COUNCIL OF GREAT BRITAIN &
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**BALANCE SHEET
AS AT 31 DECEMBER 2022**

		2022		2021	
	Note	£	£	£	£
ASSETS					
Building		640,350		640,350	
		=====		=====	
Office equipment		23,763		3,763	
Debtors		497		7,444	
Cash at bank and in hand	9	18,255		5,372	
		-----		-----	
		42,515		16,579	
CREDITORS: Amounts falling due after one year	10	(850)		(12,773)	
		-----		-----	
		-		-	
NET CURRENT ASSETS			41,665		3,806
TOTAL ASSETS LESS CURRENT LIABILITIES			41,665		3,806
			-----		-----
NET ASSETS			41,665		3,806
			=====		=====
FUNDS					
Unrestricted income funds	11		16,690		(21,169)
Restricted income funds	12		24,975		24,975
			-----		-----
TOTAL FUNDS			41,665		3,806
			=====		=====

For the financial year ended 31 December 2022 the Charity was entitled to exemption from audit in accordance with the Charity Commission guidance.

These financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102 SORP)

These financial statements were approved by the Trustees on: 17 October 2023

Dr Suhaib Hasan (Chair): Suhaib Hasan

Dr Liaquat Ali (Treasurer): L.Ali

The notes on pages 5 to 8 form part of these financial statements.

ISLAMIC SHARIA COUNCIL OF GREAT BRITAIN & NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in the Statement of Recommended Practice Accounting and Reporting by Charities (SORP). The accounts have been compiled on a basis that enables surplus or deficit to be calculated in accordance with UK Generally Accepted Accounting Practice and Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities.

Incoming resources

All incoming resources of a revenue nature are included as income to the period to which they relate to donation for the furtherance of the community around Dagenham.

Resources expended.

All expenditure is included on an accrual basis, inclusive of any VAT, which cannot be recovered. Expenditure is allocated to specific activities where the cost relates directly to that activity.

Restricted funds

Restricted income received is accounted for separately as restricted funds and are used for the purposes specified by the donor.

2. VOLUNTARY INCOME GRANTS:

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Miscellaneous	-	-	-	-
	=	=	=	=

3. INCOME:

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Fees Received	<u>147,182</u>		<u>147,182</u>	<u>115,210</u>

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**THE ISLAMIC SHARI'A COUNCIL
NOTES TO THE
FINANCIAL STATEMENTS YEAR ENDED
31 DECEMBER 2022**

4. ACTIVITIES FOR GENERATING FUNDS:

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Commission on Sales		-	-
	=	=	=

5. INVESTMENT INCOME :

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank Interest Received		-	-
	=	=	=

6. COSTS OF GENERATING FUNDS:

	Total Funds 2022 £	Total Funds 2021 £
Building Cost	<u>....0</u>	<u>....0</u>
	<u>....0</u>	<u>....0</u>
	=	=

7. COSTS OF CHARITABLE ACTIVITIES:

	Total Funds 2022 £	Total Funds 2021 £
Charitable costs	<u>134,298</u>	<u>123,204</u>

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**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022**

7a. STAFF COSTS:

	Total Funds 2022 £	Total Funds 2021 £
Staff Salaries	<u>67,244</u>	<u>76,410</u>
	-	-
		=

7b. SUPPORT COSTS:

	Total Funds 2022 £	Total Funds 2021 £
Volunteers' expenses	0	2,562
Printing	1,169	3,485
Rates	2,951	2,272
Phone	7,797	1,861
Leasing & Repair	3,352	4,526
Bank Charges	124	89
Insurance	1,481	1,548
Utilities	1,616	1,612
Miscellaneous	<u>15,693</u>	<u>7096</u>
	<u>34,183</u>	<u>25,051</u>

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**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022**

8. Contractors:

	Total Funds 2022 £	Total Funds 2021 £
Profession Cost	32,870	21,743
	<u>32,870</u>	<u>21,743</u>

9. CASH AT BANK AND IN HAND

	2022 £	2021 £
Barclays current account	<u>18,255</u>	<u>5,372</u>
	=	=

10. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Mahr bank	850	12,773
Creditors Outstanding	0	0
Accruals-(Fatwa Council & Quran society)	<u>....0</u>	<u>.....0</u>
	<u>850</u>	<u>12,773</u>
	=	=