

INTERNATIONAL ISLAMIC LINK

Charity No. 1043580

Trustee's Report and Unaudited Accounts

31 March 2025

INTERNATIONAL ISLAMIC LINK

Contents

	Pages
Trustee's Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 to 12
Detailed Statement of Financial Activities	13 to 14

INTERNATIONAL ISLAMIC LINK

Trustees Annual Report

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1043580

Principal Office

Babul Murad Centre
852-858 Harrow Road
Sudbury
Middlesex
HA0 2PX

Trustee

The following Trustee served during the year:

S.Z. Razavi

Trustees

Mr S Z Razavi		
Dr F M H Abbas	Mr S A Mehdi	Mr H W Syed
Mr S S Razavi	Mr S Hussain	Mr S G Askari
Mr S V Hussain	Mrs S I F Mohamed	Mr M M Hasan

Accountants

Matplus Chartered Accountants
22 Watford Rd
Sudbury Town
Wembley
HA0 3EP

OBJECTIVES AND ACTIVITIES

The Charity is governed by the constitution adopted on the 31st of December 1994. This was registered by the Charity Commission of England and Wales on the 24th of January 1995.
Commission of England and Wales on the 24th of January 1995.

To promote the Religion of Islam, to relieve poverty and to advance the education of the public in the United Kingdom and overseas.

To publish, produce and to assist in the publication, production and distribution of books, literature, periodicals, journals, booklets, posters, pamphlets, films, slides and audio/visuals aids and any such other required from time to time.

To hold lectures, conferences, meetings, seminars, conventions and discussions.

To establish and assist in the establishment of any religious and secular educational and religious institutions, like libraries, study room, centres, classes, workshops and any other such institutions as appropriate.

INTERNATIONAL ISLAMIC LINK

Trustees Annual Report

To provide for needy students and other, grants, loans and any other assistance whatsoever, for the furtherance of the above stated aims.

ACHIEVEMENTS AND PERFORMANCE

Donations are raised through contacts the trustees have with potential donors and the public.

FINANCIAL REVIEW

A review of the charity's financial position consider the performance of the charity to be satisfactory.

Donations from the public and cash raised from fund raising events continue to be the source of the Charity's general fund to meet on-going and future projects and activities. Sound financial management and generous support of volunteers continues to be the cornerstone of the charity.

PLANS FOR FUTURE PERIODS

The Trustees look forward to another year of activity with a focus on educational activity for adults and children.

With a view to grow secular courses offered by the Charity which improves the educational standing of the community in general and In line with its long term strategy the Charity continues to build its reserves and is planning to develop a purpose built centre better suited to deliver all its activities and objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 United Kingdom.

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

S.Z. Razavi
Trustee



31 March 2025

INTERNATIONAL ISLAMIC LINK
Independent Examiners Report

Independent Examiner's Report to the trustee of INTERNATIONAL ISLAMIC LINK

I report to the charity trustee on my examination of the financial statements of INTERNATIONAL ISLAMIC LINK for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the trustee given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Mr Arifali Punjani
Matplus Chartered Accountants
22 Watford Rd
Sudbury Town

Wembley
HA0 3EP
31 March 2025

INTERNATIONAL ISLAMIC LINK
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted		
		funds	Total funds	Total funds
		2025	2025	2024
	Notes	£	£	£
Income and endowments from:				
Donations and legacies	3	245,059	245,059	210,592
Investments	4	60,341	60,341	63,835
Gift Aid Receivable	5	135,789	135,789	-
Total		441,189	441,189	274,427
Expenditure on:				
Raising funds	6	120,982	120,982	103,701
Other	7	261,066	261,066	197,644
Total		382,048	382,048	301,345
Net gains on investments		-	-	-
Net income/(expenditure)	8	59,141	59,141	(26,918)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		59,141	59,141	(26,918)
Other gains and losses				
Net movement in funds		59,141	59,141	(26,918)
Reconciliation of funds:				
Total funds brought forward		1,839,433	1,839,433	1,866,351
Total funds carried forward		1,898,574	1,898,574	1,839,433

INTERNATIONAL ISLAMIC LINK**Balance Sheet**

at 31 March 2025

Charity No.	1043580	Notes	2025 £	2024 £
Fixed assets				
Tangible assets		10	2,848,917	2,849,325
			<u>2,848,917</u>	<u>2,849,325</u>
Current assets				
Debtors		11	24,165	33,782
Cash at bank and in hand			45,863	19,005
			<u>70,028</u>	<u>52,787</u>
Creditors: Amount falling due within one year		12	(7,238)	(14,518)
Net current assets			62,790	38,269
Total assets less current liabilities			2,911,707	2,887,594
Creditors: Amounts falling due after more than one year		13	(1,013,133)	(1,048,161)
Net assets excluding pension asset or liability			<u>1,898,574</u>	<u>1,839,433</u>
Total net assets			<u><u>1,898,574</u></u>	<u><u>1,839,433</u></u>
The funds of the charity				
Restricted funds		14		
Unrestricted funds		14		
General funds			1,898,574	1,839,433
			<u>1,898,574</u>	<u>1,839,433</u>
Reserves		14		
Total funds			<u><u>1,898,574</u></u>	<u><u>1,839,433</u></u>

Approved by the trustees on 31 March 2025

And signed on its behalf by:



S.Z. Razavi

Trustee

31 March 2025

INTERNATIONAL ISLAMIC LINK
Statement of Cash flows
for the year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	59,141	(26,918)
Adjustments for:		
Depreciation of property, plant and equipment	408	544
Dividends, interest and rents from investments	(196,130)	(63,835)
Decrease in trade and other receivables	9,617	-
(Decrease)/Increase in trade and other payables	(7,280)	7,280
Net cash used in operating activities	<u>(134,244)</u>	<u>(82,929)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	196,130	63,835
Net cash from investing activities	<u>196,130</u>	<u>63,835</u>
Cash flows from financing activities		
Repayment of borrowings	(35,028)	(67,189)
Net cash used in financing activities	<u>(35,028)</u>	<u>(67,189)</u>
Net increase/(decrease) in cash and cash equivalents	26,858	(86,283)
Cash and cash equivalents at the beginning of the year	19,005	105,288
Cash and cash equivalents at the end of the year	<u>45,863</u>	<u>19,005</u>
Components of cash and cash equivalents		
Cash and bank balances	45,863	19,005
	<u>45,863</u>	<u>19,005</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Notes to the Accounts

Freehold investment property

Investment properties are measured at cost at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

INTERNATIONAL ISLAMIC LINK

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	150,251	60,341	210,592
Investments	63,835	-	63,835
Total	<u>214,086</u>	<u>60,341</u>	<u>274,427</u>
Expenditure on:			
Raising funds	67,112	36,589	103,701
Other	197,644	-	197,644
Total	<u>264,756</u>	<u>36,589</u>	<u>301,345</u>
Net income	<u>(50,670)</u>	<u>23,752</u>	<u>(26,918)</u>
Net income before other gains/(losses)	(50,670)	23,752	(26,918)
Other gains and losses:			
Net movement in funds	<u>(50,670)</u>	<u>23,752</u>	<u>(26,918)</u>
Reconciliation of funds:			
Total funds brought forward	1,866,351	-	1,866,351
Total funds carried forward	<u><u>1,815,681</u></u>	<u><u>23,752</u></u>	<u><u>1,839,433</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations	52,430	52,430	60,341
	192,629	192,629	150,251
	<u>245,059</u>	<u>245,059</u>	<u>210,592</u>

4 Income from investments

	Unrestricted £	Total 2025 £	Total 2024 £
Investment income	60,170	60,170	63,355
Deposit interest	171	171	480
	<u>60,341</u>	<u>60,341</u>	<u>63,835</u>

5 Other income

Unrestricted	Total 2025	Total 2024
£	£	£
135,789	135,789	-
<u>135,789</u>	<u>135,789</u>	<u>-</u>

6 Expenditure on raising funds

Unrestricted	Total 2025	Total 2024
£	£	£
<i>Fundraising trading costs</i>		
Religious events costs	99,706	84,798
Donations to others	21,276	18,903
	<u>120,982</u>	<u>103,701</u>

7 Other expenditure

Unrestricted	Total 2025	Total 2024
£	£	£
Bank loan and overdraft interest payable	96,505	62,549
Employee costs	55,212	71,392
Premises costs	27,532	28,172
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	408	544
General administrative costs	60,231	22,307
Legal and professional costs	21,178	12,680
	<u>261,066</u>	<u>197,644</u>

8 Net income/(expenditure) before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	408	544

9 Staff costs

	2025	2024
Salaries and wages	50,360	67,332
Pension costs	1,896	3,294
	<u>52,256</u>	<u>70,626</u>

No employee received emoluments in excess of £60,000.

INTERNATIONAL ISLAMIC LINK

Notes to the Accounts

10 Tangible fixed assets

	£	£	£	£
Cost or revaluation				
At 1 April 2024	2,847,692	11,952	4,508	2,864,152
At 31 March 2025	<u>2,847,692</u>	<u>11,952</u>	<u>4,508</u>	<u>2,864,152</u>
Depreciation and impairment				
At 1 April 2024	-	10,319	4,508	14,827
Depreciation charge for the year	-	408	-	408
At 31 March 2025	<u>-</u>	<u>10,727</u>	<u>4,508</u>	<u>15,235</u>
Net book values				
At 31 March 2025	<u>2,847,692</u>	<u>1,225</u>	<u>-</u>	<u>2,848,917</u>
At 31 March 2024	<u>2,847,692</u>	<u>1,633</u>	<u>-</u>	<u>2,849,325</u>

11 Debtors

	2025	2024
	£	£
Trade debtors	24,165	33,782
	<u>24,165</u>	<u>33,782</u>

12 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other loans	1,079	1,079
Trade creditors	-	7,280
Other creditors	3,159	3,159
Accruals	3,000	3,000
	<u>7,238</u>	<u>14,518</u>

13 Creditors:

amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	1,013,133	1,048,161
	<u>1,013,133</u>	<u>1,048,161</u>

INTERNATIONAL ISLAMIC LINK

Notes to the Accounts

14 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	1,839,433	441,189	(382,048)	1,898,574
Total funds	<u>1,839,433</u>	<u>441,189</u>	<u>(382,048)</u>	<u>1,898,574</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	2,848,917	2,848,917
Net current assets	62,790	62,790
Creditors due in more than one year and provisions	(1,013,133)	(1,013,133)
	<u>1,898,574</u>	<u>1,898,574</u>

16 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	19,005	26,858	45,863
	<u>19,005</u>	<u>26,858</u>	<u>45,863</u>
Borrowings	(1,079)	-	(1,079)
Bank loans	(1,048,161)	35,028	(1,013,133)
	<u>(1,049,240)</u>	<u>35,028</u>	<u>(1,014,212)</u>
Net debt	<u>(1,030,235)</u>	<u>61,886</u>	<u>(968,349)</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2025	2024
	£	£
The pension cost charge to the charity amounted to:	1,896	3,294

INTERNATIONAL ISLAMIC LINK
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted		
	funds	Total funds	Total funds
	2025	2025	2024
	£	£	£
Income and endowments from:			
Donations and legacies			
Donations	52,430	52,430	60,341
	192,629	192,629	150,251
	<u>245,059</u>	<u>245,059</u>	<u>210,592</u>
Investments			
Investment income	60,170	60,170	63,355
Deposit interest	171	171	480
	<u>60,341</u>	<u>60,341</u>	<u>63,835</u>
Gift Aid Receivable			
	135,789	135,789	-
	<u>135,789</u>	<u>135,789</u>	<u>-</u>
Total income and endowments	441,189	441,189	274,427
Expenditure on:			
Costs of other trading activities			
Religious events costs	99,706	99,706	84,798
Donations to others	21,276	21,276	18,903
	<u>120,982</u>	<u>120,982</u>	<u>103,701</u>
Total of expenditure on raising funds	120,982	120,982	103,701
Other expenditure			
Bank loan and overdraft interest payable	96,505	96,505	62,549
	<u>96,505</u>	<u>96,505</u>	<u>62,549</u>
Employee costs			
Salaries/wages	50,360	50,360	67,332
Pension costs	1,896	1,896	3,294
Staff welfare	2,956	2,956	766
	<u>55,212</u>	<u>55,212</u>	<u>71,392</u>
Premises costs			
Rates	3,283	3,283	7,403
Light, heat and power	20,632	20,632	17,042
Premises cleaning	3,617	3,617	3,727
	<u>27,532</u>	<u>27,532</u>	<u>28,172</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	408	408	544
Bank charges	1,434	1,434	1,181

INTERNATIONAL ISLAMIC LINK**Detailed Statement of Financial Activities**

Equipment expensed	328	328	-
Equipment leasing and hire charges	1,160	1,160	872
Equipment repairs and maintenance	44,569	44,569	10,752
General insurances	6,343	6,343	4,984
Postage and couriers	67	67	26
Software, IT support and related costs	471	471	-
Stationery and printing	3,537	3,537	3,423
Subscriptions	817	817	338
Telephone, fax and broadband	1,505	1,505	731
	<u>60,639</u>	<u>60,639</u>	<u>22,851</u>
Legal and professional costs			
Accountancy and bookkeeping	7,616	7,616	7,280
Other legal and professional costs	13,562	13,562	5,400
	<u>21,178</u>	<u>21,178</u>	<u>12,680</u>
Total of expenditure of other costs	<u>261,066</u>	<u>261,066</u>	<u>197,644</u>
Total expenditure	<u>382,048</u>	<u>382,048</u>	<u>301,345</u>
Net gains on investments	-	-	-
	<u>59,141</u>	<u>59,141</u>	<u>(26,918)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	<u>59,141</u>	<u>59,141</u>	<u>(26,918)</u>
Other Gains	-	-	-
	<u>59,141</u>	<u>59,141</u>	<u>(26,918)</u>
Net movement in funds			
	<u>59,141</u>	<u>59,141</u>	<u>(26,918)</u>
Reconciliation of funds:			
Total funds brought forward	1,839,433	1,839,433	1,866,351
Total funds carried forward	<u>1,898,574</u>	<u>1,898,574</u>	<u>1,839,433</u>