

REGISTERED CHARITY NUMBER: 1052332

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR**

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever St
Bolton
Lancashire
BL3 6PD**

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

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**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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 2015).

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the Society was established are to promote the Islamic faith principally through the activities of teaching, study, practice and the observance of moral discipline all within the Islamic Faith. The Trust further aims to provide for the growing social, educational and welfare needs of local youths and of all members of the community in general.

Islam - An Eternal Way of Life

Islam is more than just a religion - it is a complete way of life and to follow it is to follow a definitive code of conduct. Not only does Islamic legislation relate to belief and worship, but also for a Muslim, ALLAH SWT has also divinely ordained the economic and social aspects of his or her life. Therefore, it is imperative for a Muslim, regardless of his place of residence, that not only does he live in accordance with the law of the land in which he resides, but that he abides by the dictates of Islamic law, (Shariah law) as well.

Muslim Britain

The rising Muslim population of the United Kingdom has naturally resulted in the Muslims encountering many social problems, particularly on the domestic front. Furthermore, it was ascertained that the vast majority of these problems stemmed from ignorance to the Islamic rules and regulations regarding marriage and divorce.

It was therefore decided after consultation, to form a 'Council for Shariah Research' comprising of a body of Scholars. This was set up in early 1994 in Dewsbury, West Yorkshire, and is tirelessly continuing its service to the Muslim public to the present day. In recognizing its urgent need and importance, the facts speak for themselves; to this date, over 700 cases have had the benefit of having been given a clear legal ruling by the Council for Shariah Research - only ALLAH SWT knows how many more have not.

The Need for a Shariah Council

A civil marriage in Britain requires a man and a woman to accept each other in the presence of two witnesses in the Registrar's Office, whether they have conducted an Islamic marriage (Nikah) is immaterial. Similarly, a civil divorce requires the petitioner (husband OR wife) to file a divorce petition at court with the Judge finalising the divorce with a decree absolute. It is worth noting that the laws of civil marriage and divorce are applicable to all residents of the United Kingdom, irrespective of their sex, colour, race or religious persuasion.

Islamic Shariah requires a man or woman to accept each other as husband and wife in front of two sane, mature men or one man and two women. However, unlike British civil law, Islam has granted the right of Talaq to the man with the woman being granted the right to seek Khula - both are procedures for terminating the Islamic marriage.

In the event of the rights of the woman being abused or if she is being subjected to both physical and psychological abuse, then domestic life becomes unbearable, and in the words of the Qur'an, 'her life hangs in the balance' (i.e., she is neither able to continue as a wife happily, nor is she able to break away and remarry), then a Qadhi (Islamic Judge), can consider the plea from a woman, and decide according to the Shariah on the dissolution of the marriage.

However, in Non-Muslim countries, the judgement of a non-Muslim judge is often not binding according to Islamic Shariah law and the woman still requires the judgement of a Qadhi to declare her marriage annulled, clearing the way for her to legally remarry. In this instance, the Scholars have recommended the establishment of Shariah Councils presided by Islamically qualified Qadhi's to consider the fate of unsuccessful marriages and to declare them annulled, if necessary, after careful consideration in the light of Islamic Shariah, thereby enabling the woman to remarry and continue with her life.

Harmony with British Law

There is a common misconception that to follow Shariah law means that Muslims do not have to abide by British law. This is incorrect - as long as the dictates of Islamic law are not breached, Islam advises its adherents to follow the law of the land - and thankfully, there are no British laws oppressing Muslims and forcing them to break the command of ALLAH SWT.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Indeed, there are many similarities between English and Islamic family law. One such example is the law relating to custody of the child. According to English law, both parents who have been parties to a marriage retain parental responsibility of the child, until the child reaches majority, which in English law is the age of 18. Islamic law says the same, with the only difference being that Islamically the child reaches majority when he or she reaches the age of puberty.

Another example of the fact that both legal systems share the same principles and that they can therefore co-exist is in relation to the very important issue of reconciliation. In English law, solicitors have a duty to investigate any possibility of reconciliation, by way of mediation facilities if necessary. They should be alive to the possibility that the purpose of the visit to the solicitor may not be to actually to obtain a divorce, but to impress upon the other party to mend his ways by forcing upon him the realisation of what will happen if he does not.

Similarly, when a case is brought to the Shariah Council, after initially notifying both parties that the Shariah Council is involved, both parties are invited to attend and participate in a meeting where they can discuss the relevant issues and the possibility of reconciliation.

There are many similarities and ways in which the two legal systems can co-exist, but for the sake of brevity, we have mentioned only two.

Recognition

An important sign that the work carried out by the Shariah Council is widely recognised is shown by the amount of cases that are referred to us by women's groups and forums. Furthermore, we are now getting more and more letters from solicitors acting for parties, asking us to help resolve the issues of an unsuccessful marriage Islamically, and in conjunction with English divorce proceedings.

Volunteers

Many volunteers give up their time to help out the charity, particularly at the weekends and the evenings to help with improving the supplementary school/ premises in all areas. We are greatly indebted to these volunteers for their commitment and support.

ACHIEVEMENT AND PERFORMANCE

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our place of worship, helped all those who used the Sharee council for matrimonial matters and disputes and aided the UK Muslim community with research and solutions in relation to social problems faced by Muslims in the UK.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

- Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly Friday prayer.
- Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions. Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.
- Nikah: The Mosque provides Muslim couples with an appropriate location for their Nikah (Islamic marriage).
- Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all-young people in the charity's buildings.
- Evening classes: Classes are offered to children to learn about the basic fundamental of Islam
- Islamic Awareness: We have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

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FOR THE YEAR ENDED 31 MARCH 2021**

ACHIEVEMENT AND PERFORMANCE

Islamic Wills Service

The charity has launched a new Wills service for the Muslim community of England and Wales. This service enables Muslims to obtain a legally binding but also Islamically compliant Will. Through this, relevant Islamic inheritance advice is also given to individuals and families.

Mediation Service

With a growing demand for alternative avenues of resolving disputes, the mediation service works to reach acceptable resolutions to real-life problems.

Community activities

Our community hall and rooms provide a valuable educational and recreational to all in our local community. A wide variety of activities are organised and take place from our community centre.

Hall and rooms: Our hall and meeting rooms are available for use by local groups and organisations. The charity's building has been used as a local Islamic nursery in the past. It provided Crèche and nursery facilities to more than 75 children. Due to plans to extend the nursery, the local nursery has since moved out into new premises.

Currently we are undertaking the following activities:

- Seminars - organised periodically on various educational topics.
- Courses - short courses are held to take an in depth look at topics covered in seminars.
- Secondary School - to disseminate basic knowledge of Islam, in a cohesive environment.
- Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- Consultancy - offering advice to individuals and service providers.
- Library - well stocked library for research and for community use.

FINANCIAL REVIEW

Reserves policy

The General fund represents funds arising from past operating results. The trustees are satisfied that the balance of the fund will enable the charity to meet its objectives and will be able to look into possible other venues in regards to possible permanent replacement premises. The trustees have also examined the requirement to maintain reserves for the on-going work of the charity and concluded that the most appropriate level is between 3 to 6 months of operational expenditure.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

Additional works to the grounds of the charity's building/site to cater for increased activity in both the community activities and Sharee Council arbitration services, is presently being reviewed. The charity is looking at provisions, working with age concern to create a partnership of working with the seniors of our community and increasing its relationships.

Plans have been submitted to extend the premises by creating a first-floor on top of the current rear-part of the building. This has been planned in an effort to improve the current facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Islamic research institute of Great Britain is constituted under a Trust Deed adopted in 1980. Islamic research institute of Great Britain was registered as a charity with the charity commission on the 15th October 1995. (No:1052332)

Organisational structure

The charity is managed by the trustees. The details of the current trustees are below:

Abdul Hai Munshi (Chairman/Treasurer)

The appointment of trustees is governed by the trust deed.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who make up the Executive Committee control the charity. Details of the current Trustees are set out above. The members in the general meeting elect trustees. All Trustees hold office until the Annual General Meeting when Trustees can offer themselves for re-election or re-appointment

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1052332

Principal address
34 Warren Street
Saville Town
Dewsbury
West Yorkshire
WF12 9L

Trustees

Maulana Y I Munshi
Mr A H Munshi
Dr Ubaydurrauf
Hafez M H Y Sheik
Mr M H Munshi
Mr A H Youssouf

Chairman/Treasurer

Independent examiner

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever St
Bolton
Lancashire
BL3 6PD

Approved by order of the board of trustees on 12.4.2022 and signed on its behalf by:



.....
Mr A H Munshi - Trustee

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ISLAMIC RESEARCH INSTITUTE OF
GREAT BRITAIN

I report on the accounts for the year ended 31 March 2021 set out on pages seven to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

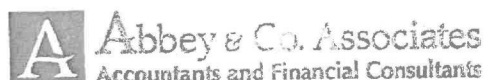
Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Abbey & Co Associates

1st Floor, Abbey House
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Date: 08/04/2022

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	97,063	87,135
Investment income	3	40	78
Total		97,103	87,213
 EXPENDITURE ON			
Charitable activities	4		
Support Costs		534	500
Provision of Services		57,244	53,634
Management and Administration		17,219	16,578
Total		74,997	70,712
 NET INCOME/(EXPENDITURE)		22,106	16,501
 RECONCILIATION OF FUNDS			
Total funds brought forward		546,780	530,279
 TOTAL FUNDS CARRIED FORWARD		568,886	546,780

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

**ISLAMIC RESEARCH INSTITUTE OF GREAT
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**BALANCE SHEET
AT 31 MARCH 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	9	296,702	298,825
CURRENT ASSETS			
Cash at bank and in hand		274,752	249,871
CREDITORS			
Amounts falling due within one year	10	(2,568)	(1,916)
NET CURRENT ASSETS		<u>272,184</u>	<u>247,955</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		568,886	546,780
NET ASSETS		<u>568,886</u>	<u>546,780</u>
FUNDS	11		
Unrestricted funds		<u>568,886</u>	<u>546,780</u>
TOTAL FUNDS		<u>568,886</u>	<u>546,780</u>

The financial statements were approved by the Board of Trustees on and were
signed on its
behalf by:

.....
Mr A H Munshi -Trustee

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

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 2015)', 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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	27,625	33,609
Gift aid	-	-
Advice	69,438	53,526
	<u>97,063</u>	<u>87,135</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	<u>40</u>	<u>78</u>

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

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

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Provision of Services	57,244	-	57,244
Support Costs	-	534	534
Management and Administration	-	17,219	17,219
	57,244	17,753	74,997
	57,244	17,753	74,997

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Support Costs	534	-	534
Management and Administration	15,125	2,094	17,219
	15,659	2,094	17,753
	15,659	2,094	17,753

Support costs, included in the above, are as follows:

Management

	Support Costs	Management and Administration	2021 Total activities	2020 Total activities
	£	£	£	£
Sundries	534	-	534	500
Rates and water	-	700	700	1,158
Insurance	-	1,090	1,090	1,326
Light and heat	-	4,252	4,252	4,555
Telephone	-	1,364	1,364	1,117
Postage and stationery	-	5,259	5,259	4,290
Repairs and Renewals	-	337	337	1,214
Depreciation of tangible and heritage assets	-	2,123	2,123	2,498
	534	15,125	15,659	16,658
	534	15,125	15,659	16,658

Governance costs

	2021 Management and Administration	2020 Total activities
	£	£
Accountancy and legal fees	2094	420
	2094	420

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
	6-	5-
	<u>6-</u>	<u>5-</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	97,063
Investment income	40
Total	<u>97,103</u>
 EXPENDITURE ON	
Charitable activities	
Support Costs	534
Provision of Services	57,244
Management and Administration	17,219
Total	<u>74,997</u>
 NET INCOME/(EXPENDITURE)	<u>22,106</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	546,780
 TOTAL FUNDS CARRIED FORWARD	<u><u>568,886</u></u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021**

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020	284,671	43,777	328,448
Additions	-	-	-
At 31 March 2021	<u>284,671</u>	<u>43,777</u>	<u>328,448</u>
DEPRECIATION			
At 1 April 2020	-	29,623	29,623
Charge for year	-	2,123	2,123
At 31 March 2021	<u>-</u>	<u>31,746</u>	<u>31,746</u>
NET BOOK VALUE			
At 31 March 2021	<u>284,671</u>	<u>12,031</u>	<u>296,702</u>
At 31 March 2020	<u>284,671</u>	<u>14,154</u>	<u>298,825</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	500	350
Taxation and social security	807	1,322
Other creditors	1,261	244
	<u>2,568</u>	<u>1,916</u>

11. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	546,780	16,501	546,780
TOTAL FUNDS	<u>511,673</u>	<u>18,606</u>	<u>530,279</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,213	(74,997)	22,106
TOTAL FUNDS	<u>87,213</u>	<u>(74,997)</u>	<u>22,106</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	27,625	33,609
Gift Aid	-	-
Advice	69,438	53,526
	97,063	87,135
Investment income		
Bank interest	40	78
	97,103	87,213
EXPENDITURE		
Charitable activities		
Wages	57,244	53,634
Social security	-	-
	57,244	53,634
Support costs		
Management		
Rates and water	700	1,158
Insurance	1,090	1,326
Light and heat	4,252	4,555
Telephone	1,364	1,117
Postage and stationery	5,259	4,290
Sundries	534	500
Repairs and Renewals	337	1,214
Fixtures and fittings	2,123	2,498
	15,659	16,658
Governance costs		
Accountancy, Legal & Professional fees	2,094	420
	74,997	70,712
Net income/(expenditure)	22,106	16,501

This page does not form part of the statutory financial statements

