

REGISTERED CHARITY NUMBER: 1052332

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
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 2024**

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**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 2024**

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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FOR THE YEAR ENDED 31 MARCH 2024**

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 number 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.

Additionally, individuals with dual or foreign nationality are increasingly relying on our documentation to support various Islamic matters of life at embassies and consulates of Muslim-majority countries.

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.
- 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.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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. The mediation service has gained much recognition and success over the past couple of years. Our expertise on both the religious and cultural front has allowed us to mediate on a range of complex disputes on various matters.

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.
- 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.

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.

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 approved by the local council to extend the premises by adding a first floor to the rear section of the building. Planning permission has been granted, and we have liaised with architects and surveyors. Building work has now commenced, and we hope to complete the extension project over the next few months.

This extension will enhance our current facilities, providing a better educational environment for both children and adults. It will also create dedicated spaces for specific services, improving the overall experience for our community.

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)

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The appointment of trustees is governed by the trust deed.

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

ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

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

Mr A H Munshi
Dr Ubaydurrauf
Mr M H Munshi
Mr A Youssouf
Mr Muaaz Munshi

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 24.3.2025 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 2024

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 2024 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.

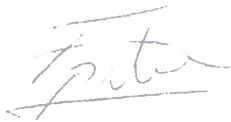
Independent examiner's statement

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.



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Date: 20/03/2025

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	204,067	131,439
Investment income	3	1,638	290
Total		205,705	131,729
EXPENDITURE ON			
Charitable activities	4		
Support Costs		76,498	66,458
Provision of Services		841	742
Management and Administration		23,656	19,572
Total		100,995	86,772
NET INCOME/(EXPENDITURE)		104,710	44,957
RECONCILIATION OF FUNDS			
Total funds brought forward		632,983	588,026
TOTAL FUNDS CARRIED FORWARD		737,693	632,983

CONTINUING OPERATIONS

All income and expenditure have arisen from continuing activities.

The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	9	300,239	301,603
CURRENT ASSETS			
Other Debtor		1,092	
Cash at bank and in hand		443,978	332,790
CREDITORS			
Amounts falling due within one year	10	(7,616)	(1,410)
NET CURRENT ASSETS		437,454	331,380
TOTAL ASSETS LESS CURRENT LIABILITIES		737,692	632,983
NET ASSETS		737,693	632,983
FUNDS	11		
Unrestricted funds		737,693	632,983
TOTAL FUNDS		737,693	632,983

The financial statements were approved by the Board of Trustees on 24-3-2025 and were signed on its behalf by:



 Mr A H Munshi -Trustee

The notes form part of these financial statements

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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

	2024	2023
	£	£
Donations	105,118	41,635
Gift aid	-	-
Advice	98,949	89,804
	<u>204,067</u>	<u>131,439</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	<u>1,638</u>	<u>290</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Provision of Services	76,498	-	76,498
Support Costs	-	841	841
Management and Administration	-	23,656	23,656
	76,498	24,497	100,995

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Support Costs	841	-	841
Management and Administration	23,156	500	23,656
	23,997	500	24,497

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

Management

	Management and Administration		2024	2023
	Support Costs	Administration	Total activities	Total activities
	£	£	£	£
Sundries	841	-	841	742
Rates and water	-	1,074	1,074	1,335
Insurance	-	1,890	1,890	1,139
Light and heat	-	7,161	7,161	7,006
Telephone	-	2,111	2,111	1,487
Postage and stationery	-	6,932	6,932	4,240
Repairs and Renewals	-	962	962	2,256
Bank Charges	-	1,662	1,662	4
Depreciation of tangible and heritage assets	-	1,364	1,364	1,605
	841	23,156	23,997	19,814

Governance costs

	Management and Administration		2024	2023
	Administration	Total activities	Total activities	Total activities
	£	£	£	£
Accountancy and Professional fees	-	500	500	500
	-	500	500	500

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

7. STAFF COSTS

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

2024	2023
6-	6-
<u>6</u>	<u>6</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	204,067
Investment income	1,638
Total	<u>205,705</u>
EXPENDITURE ON	
Charitable activities	
Support Costs	841
Provision of Services	76,498
Management and Administration	23,656
Total	<u>100,995</u>
NET INCOME/(EXPENDITURE)	<u>104,710</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	632,983
TOTAL FUNDS CARRIED FORWARD	<u><u>737,693</u></u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

9. TANGIBLE FIXED ASSETS	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	292,510	44,332	336,842
Additions	-	-	-
At 31 March 2024	<u>292,510</u>	<u>44,332</u>	<u>336,842</u>
DEPRECIATION			
At 1 April 2023	-	35,239	35,239
Charge for year	-	1,364	1,364
At 31 March 2024	<u>-</u>	<u>36,603</u>	<u>36,603</u>
NET BOOK VALUE			
At 31 March 2024	<u>292,510</u>	<u>7,729</u>	<u>300,239</u>
At 31 March 2023	<u>292,510</u>	<u>9,093</u>	<u>301,603</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	250	250
Taxation and social security	798	139
Other creditors	6,568	1021
	<u>7,616</u>	<u>1,410</u>

11. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	632,983	104,710	737,693
TOTAL FUNDS	<u>632,983</u>	<u>104,710</u>	<u>737,693</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	205,705	(100,995)	104,710
TOTAL FUNDS	<u>205,705</u>	<u>(100,995)</u>	<u>104,710</u>

**ISLAMIC RESEARCH INSTITUTE OF GREAT
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**ISLAMIC RESEARCH INSTITUTE OF GREAT
BRITAIN**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	105,118	41,635
Gift Aid	-	-
Advice	98,949	89,804
	<u>204,067</u>	<u>131,439</u>
Investment income		
Bank interest	1,638	290
	<u>1,638</u>	<u>290</u>
Total incoming resources	<u>205,705</u>	<u>131,729</u>
EXPENDITURE		
Charitable activities		
Wages	76,498	66,458
Social security	-	-
	<u>76,498</u>	<u>66,458</u>
Support costs		
Management		
Rates and water	1,074	1,335
Insurance	1,890	1,139
Light and heat	7,161	7,006
Telephone	2,111	1,487
Postage and stationery	6,932	4,240
Sundries	841	742
Repairs and Renewals	962	2,256
Bank Charges	1,662	4
Fixtures and fittings	1,364	1,605
	<u>23,997</u>	<u>19,814</u>
Governance costs		
Accountancy, Legal & Professional fees	500	500
	<u>500</u>	<u>500</u>
Total resources expended	<u>100,995</u>	<u>86,772</u>
Net income/(expenditure)	<u><u>104,710</u></u>	<u><u>44,957</u></u>

This page does not form part of the statutory financial statements