



Islamic Education & Research Academy (iERA)



Annual Report

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2020

Trustees

Saqib J SATTAR, Trustee
Anthony W G GREEN, Trustee
Edward S CRACKNELL, Trustee
Kamran I HUSSAIN, Trustee

Registered office: Suite 321 Crown House, North Circular Road,
London, NW10 7PN

Company registered number: 06941044

Chief executive officer: Anthony W G Green

Independent auditors

Amex Associates Limited
1st Floor, 144-146 East Barnet Road
Barnet
London
EN4 8RD

Bankers

National Westminster Bank Plc
1 Abbey Rd
Park Royal
London
NW10 7YQ



Trustees' report for the year ended 30 June 2020

The Trustees present their annual report together with the audited financial statements of the Charity from 1st July 2019 to 30th June 2020. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.



Message from our CEO

Invite to the way of your Lord with wisdom and good advice, and debate with them in the most dignified manner.

[The Qur'an, Chapter 16, Verse 125]



Anthony Green - Chairman and acting CEO

It has been a year of some momentous changes. Firstly, our former CEO Hamza Tzortzis moved on to form the Sapience Institute, which focuses on academic research. iERA has refocused its emphasis on ground-level, grassroots outreach and dawah. There has been a sizable expansion in several key areas where our work seems to be progressing most successfully. All praise and gratitude belong to God for allowing us to invite diverse communities around the world to understand and embrace the beautiful message of Islam.

The number of outreach specialists grew to 59, working in over 40 countries. These efforts facilitated 5,700 people embracing Islam as their way of life. We distributed over 430,000 materials within 100 countries.

Providing a sound education for all about Islam will continue to be a means for more people to explore and embrace Islam as well as fostering increased understanding and co-operation between all peoples.

On 16th March the UK Government began its first national lockdown. Similar lockdowns had already been initiated in other countries, and more were to follow all over the world. With the majority of our staff both at home and abroad being asked to work from home, these lockdowns began to seriously impact our work. In a very short time period, with a tremendous effort from all our teams, all dawah work was moved online. This proved to be both incredibly fruitful as well as cost-effective, despite a good number of teething problems and challenges.

These online dawah efforts have since been incorporated as a core part of the iERA outreach approach. We are always seeking to utilise our donors' contributions in the most effective and efficient way so that we can fulfil the trust that has been placed upon us and reap the benefits of this noble and essential work in this life and the hereafter.

There is possibly nothing that has the potential to reap such great rewards as the work of dawah, since every person who is guided through the permission of Allah, donors get rewarded for all the good deeds of those people who have accepted Islam! This is also why we take the matter of new Muslim care so seriously.

It comprises a sizable and intrinsic part of our efforts. It is part of how we try to protect and grow the investment we have all made in this important work. We would like to thank all of our donors. May Allah reward you greatly and may He bless you to continue in your generous support of these efforts to try and get this message to reach as far as night and day reach.

This report contains a summary of this year's efforts, and we pray that it inspires and motivates you as well as encouraging others to lend their support to this work. Jazakhallah Khair.

May Allah reward you all with goodness



Objectives and Activities

The objectives of the charity are set out in the Articles of Association, and are summarised below:



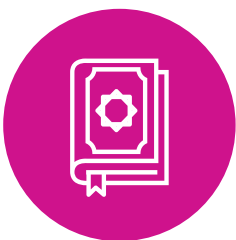
To advance the Islamic faith



To educate and inform humanity about Islam



To train Islamic educators to deliver talks, seminars and other public engagements

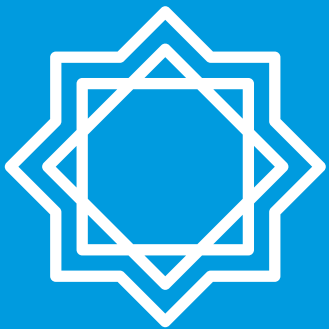


To produce and distribute educational Islamic material



To research contemporary issues facing Islam and the Muslim community

“Be a community that calls for what is good, urges what is right, and forbids what is wrong: those who do this are the successful ones.” [The Qur’an, Chapter 3, Verse 104]



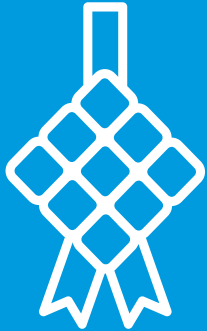
“Whoever takes a path upon which to obtain Knowledge, Allah makes the path to Paradise easy for him”

Prophet Mohammad (SAW)

Our Vision & Strategy

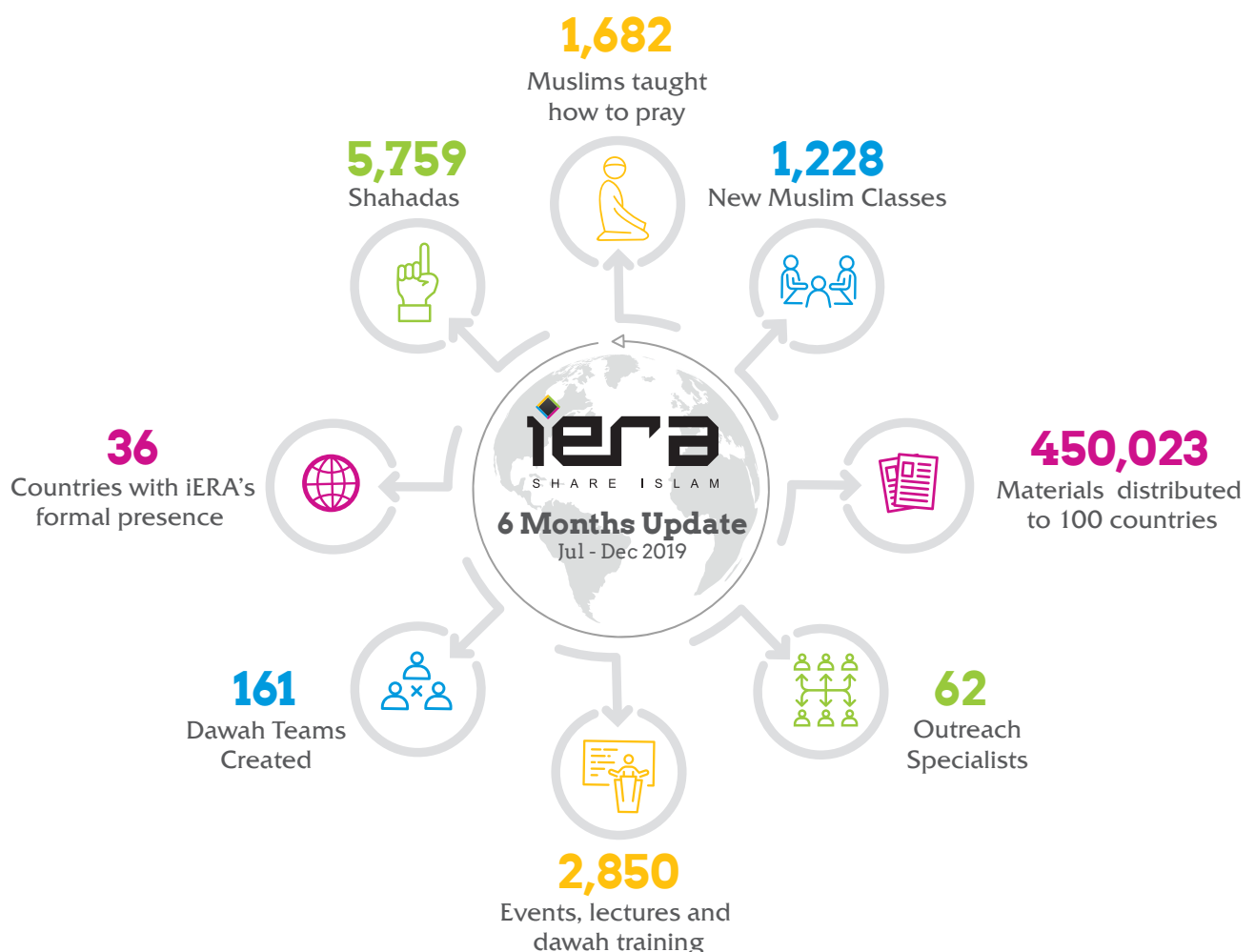
Our objective is to invite those who are not yet Muslim to Islam with wisdom, beautiful admonition and to discuss with people in the best way.

We aim to empower, develop and support individuals that share this vision, as well as build teams and develop organisations that will nurture positive and productive relationships within wider communities.



“There shall be no compulsion in religion; the right way has become distinct from the wrong way. Whoever renounces evil and believes in God has grasped the most trustworthy handle; which does not break. God is Hearing and Knowing.”

[The Qur'an, Chapter 2, Verse 256]



Focusing on individuals involves, but is not limited to, the following :



Recruitment:

Hiring outreach specialists who will compassionately and intelligently share islam across the globe



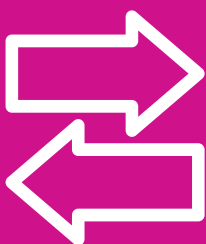
Empowerment:

supporting muslims to become more confident in sharing islam by providing speakers, tools, publications and campaigns



Education:

Educating Muslims on how to convey and share Islam compassionately and intelligently.



Engagement:

Rolling out campaigns, delivering lectures and directly engaging with the public

Achievements and performance

Global Outreach Activities
Forty Countries
iERA outreach specialists

Our 62 outreach specialists serve in 36 countries across the globe.

We shared Islam in six continents (100 countries).

Our dawah trips involve the following:

- Outreach training
- New Muslim development and empowerment
- Lectures
- Community outreach
- Relationship building
- Seeking future outreach specialists

Our Outreach Specialists

“By Allah, if a single person is guided by Allah through you, it would better for you than the best of camels”
[Narrated by Bukhari]

A breakdown of the Outreach Specialist role includes the following:

Health Check

Perform an analysis of their area to ensure the health of outreach activities and organisations.
Where relevant, ensure any ‘gaps’ are filled, and activities and organisations are fit for purpose.

Educate

Deliver outreach training on how to convey Islam at varying levels. This includes lectures, talks and the utilisation of social media.

Inspire

Motivate, inspire and encourage communities to engage with the Prophetic Mission.

New Muslims

Empower, educate and motivate new Muslims. Create awareness of the importance of New Muslim empowerment.

Relationships

Build long-lasting, strong relationships with key stakeholders to facilitate outreach work.

Specialise

Where applicable, specialise in a specific outreach area, for example, academic development in theology.

Projects & Campaigns

Participate in, and manage, iERA HQ and local outreach campaigns and projects.

Publications & Materials

Help translate, distribute and produce outreach materials.

Community

Regularly engage in community work to empower others to be a true manifestation of Islamic ethics and values.

Showcase

Regularly communicate their work on social media and other platforms to share their work and key narratives and ideas.



“Ask Allah for beneficial Knowledge and seek refuge with Allah from Knowledge that is of no benefit”

Prophet Mohammad (SAW)

Education

A primary focus for the Education Department between July 2019 – June 2020 was to create the Online Education Portal to increase the reach of dawah. Our online activities and user reach grew exponentially during the pandemic – with more and more people coming online for longer periods. We had to adapt to cater for the increase in demand, so “A Viral Awakening” Online Dawah Campaign was born.

This year was a clear indication that in order to survive, one had to adapt. After many meetings and back-and-forths, the new Education Plan was rolled out to focus on six main areas of work:

- ✓ Courses
- ✓ Training and Development
- ✓ Online Portal and Apps
- ✓ One Reason (Publications)
- ✓ Videos and Animation
- ✓ Exhibitions and Toolkits

Courses

Rethinking the Dawah’ course

A new approach to thinking about how to give dawah was rolled out with a strong emphasis on the importance of Fitra (natural human disposition) and treating people more like humans and less like machines.

Retreat

The iERA Retreat was completely revamped from two weekends to one long weekend. After the revamp, it has become easier to adapt the retreat for international regions. We also gave training to a number of outreach specialists in how to conduct the retreats in their various regions.

One of our key objectives is that all content, courses and materials should be easily replicable for other locations.

Internal Daae Development

Our Internal Daae Development Programme is designed to be a comprehensive course for the development of outreach specialists from the perspective of morals, manners and spirituality.

The course went through its first phase of delivery and review. New elements are now to be added.

Outreach Consultant Development

iERA began to grow an outreach consultant volunteer base and along with that a training programme was developed which included a number of webinars that covered:

1. How to be an Effective Trainer
2. How to deliver our Dawah Training Course
3. In-depth GORAP



Six Continents

Africa



We hired our outreach specialists in Tanzania, Nigeria, Namibia, Ghana, Zambia, Botswana and South Africa. By the end of June 2020, we had grown from being in two countries to eight, from seven outreach specialists to 16. Our teams also helped and supported 1,651 New Muslims (88% retention) and have established and supported 70 dawah teams. We have achieved around 1,856 shahadas with 1,205 from Malawi alone.

Malawi has been our most successful model. We visit the country quarterly to review and assess our activities there. Working with our local partners, we have devised a strategy of utilizing the existing traditional authority system to help facilitate our dawah activities. This has worked well, and we have a team of 5 who constantly apply this strategy for village dawah activities followed up with two weeks of new Muslim mentorship per village.

Asia



iERA has 16 outreach specialists across Bahrain, India, Malaysia, the Philippines and Japan. Together they have delivered both online and offline dawah training workshops. Collectively they had 3,364 shahadas, delivered 41 dawah training courses, supported 2,613 New Muslims and gave 401 talks on Islam. We conducted outreach trips to the Philippines and Japan. Our outreach specialist in Japan helped establish Japan's first-ever Tokyo Islamic

Cultural Festival where approximately 2500 Muslims and non-Muslims gathered for a three-day event where thousands of dawah materials were distributed and many positive engagements were had with the Japanese community.

We hired an additional outreach specialist in Malaysia and two regional support officers to assist with the increasing number of activities in the region. With the success of the dawah in the Philippines over the past 12 months, we dedicated one regional support officer to this region to further expand our growth and act as a bridge between London and the local teams. Across Asia, there have been concerted efforts to nurture the spiritual growth of new Muslims, the delivery of our P.R.A.Y with E.A.S.E and Step by Step Programmes have been particularly well-received in some countries, with large scale salah teaching courses being rolled out as well as online wudu and salah workshops taking place.

South America



We expanded to hire outreach specialists in Colombia, Ecuador and Argentina and increased our team in Mexico and Paraguay. A regional support officer was hired due to the increasing number of Outreach Specialists and countries we are active in. We conducted outreach visits to Nicaragua, Peru and Bolivia. These trips involved the standard outreach activities, as well as building the first mosque in the Peruvian Amazon. We completed the translation of six iERA Dawah materials (Jesus, Love of God, Making Sense of God, Life after Life, Quran: A Short Journey and The Last Messenger) into Spanish. 72,000 of these were printed and distributed across the continent. 368 dawah activities were carried out during

this year leading to 485 shahadas and 1,229 new Muslims were supported during this period.

Our outreach specialists delivered 97 dawah training sessions and 672 talks during the year in churches, dawah centres, mosques, government events and online events.

North America



In North America, iERA has three outreach specialists, 24 people embraced Islam, 43 dawah training workshops took place, 134 talks were delivered and over 59,000 materials were distributed.

In July 2019, iERA was invited to give dawah training at the MSA Organisational Summit. This dawah training opened up opportunities for us to teach people how to become confident in articulating and sharing their Islam at many universities across the state of Texas, by delivering dawah training and establishing dawah teams, along with delivering dawah reminder talks. In October we conducted a dedicated dawah tour across Canada via a series of outreach trips ranging across a six-week period encompassing over 40 events across all provinces of Canada.

These trips included five dedicated weekend-long GORAP training courses, encouragement for attendees to experience street dawah engagements at multiple street dawah days, academic dialogues, imam engagement sessions and a series of talks, lectures and events at universities, community centres and mosques. Outside of these tours, there were regular street dawah activities and we helped establish and support several dawah teams in different cities. Our team has placed emphasis on reaching out to Islamic centres to introduce iERA as an educational training partner, delivering many talks to MSA students and other organisations, conducting dawah workshops in neighbouring cities, building and training teams of volunteers, and setting up a successful New Muslim Support team with the goal of empowering reverts to grow in faith and integrate well with the wider community.

Oceania



iERA has outreach specialists in Australia, New Zealand, Papua New Guinea and Fiji. All together they delivered 24 dawah training workshops and 74 talks; we built 20 new teams, supported 42 teams and hired a global support officer to help manage these outreach specialists. A key highlight of the work in Oceania has been the success of the Jesus Exhibitions.

These exhibitions are set up in busy locations and through online and offline marketing we try to get non-Muslims to attend. We conducted 27 Jesus exhibitions in Oceania and these were received well by the public

Europe



With brother Sertac Odabas as our first outreach specialist in Central Europe, solid steps have been taken in this operational year for the future Dawah in Europe. Activities took place in Austria, Germany, Switzerland, Netherlands, Hungary, Czech Republic, Slovenia and Slovakia. Alongside the numerous talks, lectures, workshops, exhibitions and conferences, a total of 23 full-day dawah training sessions took place in the countries

mentioned above. In total up to 1,080 participants were trained with the GORAP method and additional content about Dawah with Christians and Dawah with Atheists were presented. In this operational year we have been able to achieve one New Muslim Retreat in Austria for the German-speaking reverts across three countries, send 90 New Muslim Gift Boxes and about 100 copies of the Qur'an.

In total, we recorded 175 Shahadas, with each of the new Muslims receiving support. Recruitment of two new outreach specialists to expand our work to cover six countries in the Balkans region. This was kickstarted with our unique and one-of-a-kind regional conference inviting new and active Dawah teams and organisations to learn about the iERA methodology of giving dawah and various training programmes over four days.



United Kingdom



We have two outreach specialists in 2019/20 working on projects throughout the UK. Over the year they have successfully continued to educate, motivate and empower on the topic of dawah through lectures, courses and workshops at universities, mosques, community centres and our in-house training. We have signed a memorandum of understanding with key mosques and organisations across the UK that formalises our working relationship. These agreements ensure that we deliver training, provide our materials and support them using our dedicated resources.

We carried out 41 talks, seminars, lectures, training and workshops across 25 organisations and a further 34 talks, seminars, lectures, training and workshops across 21 University Islamic Societies (ISOCs). We also delivered 12 'Jesus in Islam' exhibitions throughout several mosques, Islamic centres and university venues. Furthermore, we have supported 46 existing dawah teams, by giving them 74 sessions of training, lectures or dawah support. We also focused specifically on training 16 individuals on the 'train the trainer' for the GORAP course. The programme was a pathway to potentially becoming an Outreach Consultant.

As a result of the activities mentioned above, we recorded 633 shahadaahs across the UK and Ireland. We continued our important new Muslim development programme, supporting new Muslims and empowering organisations through training and education, which is amongst the most important work that we do. Our programme includes a welcome pack, local weekly classes, online resources and support. Our flagship long weekend New Muslim Retreat has also been updated. It is now compacted into a single weekend, based on the five pillars of Islam and the six articles of Imaan. We also train mosques, organisations, teams and individuals on how to develop and empower new Muslims.

Online

With the emergence of COVID-19 and the subsequent lockdown, we increased our activities online, as many mosques and centres suspended access/service, and street dawah became restricted. We carried out 30 talks/webinars/live streams/video broadcasts across numerous platforms including Facebook and YouTube, within three months of lockdown. We also initiated our One Reason (Facebook) online chat system, sharing the message of Islam.



**"HE IS THE ONE WHO CREATED LIFE
AND DEATH IN ORDER TO TEST WHICH
OF YOU IS BEST IN DEEDS. AND HE IS
THE ALMIGHTY, ALL-FORGIVING"
[AL-QUR'AN 67:2]**



#AVIRALAWAKENING

INTERESTED IN LEARNING MORE ABOUT ISLAM?
VISIT ONEREASON.ORG

Launch of 'One Reason' Chat

One of the main projects to arise out of the pandemic was the launch of One Reason Chat teams. The Spanish chat team was launched in May, and by June the team had already witnessed 221 shahadas, more than all other teams put together. The team is composed of paid Outreach Specialists and teams of volunteers.

Dawah Materials, Books & Distribution

We distributed over 430,000 of our dawah materials to 100 countries in the world. Our most popular booklet was 'Making Sense of God', of which we distributed 47,300 units and our most popular book last year was 'The Eternal Challenge', of which we distributed over 6,000 across the globe.

This year we launched a new book 'The Divine Reality', and despite the pandemic and face-to-face interactions being extremely limited, we still managed to distribute over 3,300 units.

Sheikh Abdurraheem Green reviews all of our materials, provided free of charge as it is paid for by our donors/contributions, with customers only paying for postage and packaging. We have also collaborated with teams and organisations across the UK to advance the prophetic mission. We regularly check on progress with these teams to offer support on ways and methods to support the outreach work they are carrying out in their local community.

The materials we distribute were written and designed to promote a compassionate and intelligent case for Islam, in an approachable style using language that is easy to comprehend. This year, we focused on the following topics:

- ✓ The Eternal Challenge
- ✓ Jesus Books
- ✓ Jesus Booklets
- ✓ The Man in the Red Underpants
- ✓ Life After Life
- ✓ The Last Messenger
- ✓ A Gift From Your Muslim Neighbour
- ✓ Quran: A Short Journey
- ✓ Convey One Verse
- ✓ Cards of Mercy
- ✓ Making Sense of God
- ✓ New Muslim Welcome Pack
- ✓ Dawah Gift Box
- ✓ Words of Mercy
- ✓ Is life Just a Game
- ✓ Know God Know Good
- ✓ Love of God
- ✓ Forbidden Prophecy
- ✓ The Divine Reality

Media and Marketing

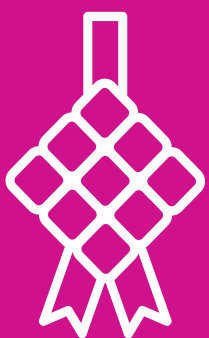
On 31st January 2020, we launched our very first in-house online learning platform. It immediately grew and within a few short months, we had over 3,000 enrollees.

Our online presence also grew in 2020. In February we launched our podcast ReRooted. This was an instant success and by the end of June 2020, we had 34 episodes which generated 1.8 million views on YouTube and 77,000 podcast downloads.



ReRooted

34 Episodes
1.8 M Views



“Convey from me,
even if it one verse.”
[Muslim]

Dawah During the Pandemic

With the emergence of COVID-19 and the subsequent lockdowns, we increased our activities online as many mosques and centres suspended access/services, and street dawah became restricted.

In the UK, we increased our activities online and carried out 30 talks/webinars/live streams/video broadcasts across numerous platforms including Facebook and YouTube. An innovative 'A Viral Awakening' online dawah campaign was launched to provide a service where Non-Muslims could connect online and have the opportunity to ask and learn about Islam from the comfort of their homes.

The Spanish chat team was launched in May, and by June the team had already witnessed 221 shahadas. The team is composed of Outreach Specialists and volunteers. New Teams in other languages were planned to be launched from July onwards. Our generous donors have continued to donate even in these difficult times, and this has meant that we have been able to expand iERA's reach.

It became important to learn from the developments during the pandemic and develop strategies to thrive during a time when traditional street dawah and public engagement work became limited. We found ways to help us become a better run, resilient organisation during these times.

Like all other charities and institutions, we have faced our share of challenges during the pandemic. Our work could not be put on hold or delayed until face to face meetings were allowed again, so we had to adapt. Challenges such as the hiring of new outreach specialists, updating the relevant policies so that dawah could continue with the relevant safeguarding practices in place, training outreach specialists in new global locations so that the dawah could continue and even expand in locations that are not currently accessible to our existing staff due to the pandemic's travel restrictions, all had to be met head-on. Whilst this was challenging at first, we worked to improve our communication systems, and with the grace of God, alhamdulillah enabled us to become better connected with our international teams and we were able to quickly adapt and embrace remote working practices.

These changes have been welcomed organisation-wide and have contributed towards remarkable developments such as the launch of the One Reason Live Chat which has seen an increase in traffic and use as well as the completion of the online flagship GORAP training course on our dedicated education portal. The main area to be adversely affected was distribution as books and materials deliveries have seen lengthy delays.

Brexit Impact on Dawah

Our generous donors have continued to donate, and our expenditure has remained steady throughout the Brexit uncertainty period.

However, going into the future we have to consider all possibilities and may be adversely affected. If there is a change in the value of the Pound, international payments will end up costing more. iERA is taking the necessary steps to ensure that they remain in a healthy cash flow position so we should be able to absorb these fluctuations.

Financial Review

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.



Reserves Policy

The trustees have set a reserves policy of £60,000.

Financial Deliverables

We opened the financial year on 1st July 2019 with £785,352 and closed the year with £1,545,782. This is a 97% increase versus the previous year. Total donations this financial year: £2,388,417. 39% were one-off donations and 61% were recurring donations, at £948,944 and £1,439,473 respectively. £757,076 (32% of the annual total) of donations came during the month of Ramadan.

Principal Funding Source

The majority of funds are raised through the community. This is done through a range of activities, including community events, direct mail, emails, and social media. The trustees are satisfied that the fundraising objectives have been met, as highlighted in the achievements and performance section above.

Structure, Governance and Management

Constitution

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 23/06/2009

Method of Appointment or Election of Trustees

The management of the Charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the Articles of Association.

Trustees are appointed in the following way:

- A discussion is held during one of the board meetings. If by majority vote another trustee is required;
- A list of persons will be drafted;
- The list of potential trustees will be discussed at the board; and
- If by majority vote a new trustee is selected, the person in question will be informed and offered the role in writing.

Acceptance of trusteeship is only valid if:

- They pass an internal risk assessment;
- a copy of their passport and proof of address is provided; and
- They sign and return iERA's:
 - Conflict of Interest declaration form.
 - (Anti) Extremism policy guidance form.
 - Criminal declaration form.
 - Data protection statement.
 - Any other form or guidance deemed appropriate and mentioned in iERA's Articles of Association.

Companies House and the Charity Commission will be informed, and the relevant processes followed, once the above has been completed. To maintain effective control, management and monitoring iERA will have an upper limit of six trustees.

iERA's trustees are selected based on the following basis:

- ✓ Aligned vision and objectives; and
- ✓ Expertise in, or relevant experience and knowledge of, the charitable sector or a specific field that is essential to achieve the charity's objects.



Organisation Structure

The Trustees have delegated the day to day management of the charity to staff. There is a Senior Management team in place which consists of representatives from each key department and collectively they implement the strategy directed by the board of trustees.



“Convey from me,
even if it one verse.”
[Muslim]

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Our board of trustees are committed to effectively managing risk, and understand their statutory duties. We have complied with the Charity Commission's guidance on risk management.

We identify and assess risks by following a well-defined process, which includes:

- ✓ Identification Assessment
- ✓ Mitigation
- ✓ Post-Mitigation
- ✓ Assessment Review

The areas of risk that we focus on include the Charity Commission's recommendations:

- ✓ Governance risks
- ✓ Operational risks
- ✓ External risks
- ✓ Compliance with law and regulation

The process of identifying risks involves understanding that risks are any event that can potentially have an adverse effect on the Charity and its objectives. An important method we have adopted to identify risk is through brainstorming, asking the right questions, consulting stakeholders, inter-charity information sharing, and creating a risk culture within the organisation by training and educating staff at HQ and across the globe on risk management. All staff, subcontractors and key volunteers are responsible for encouraging good risk management practice within their areas of work. This process is formalised through the Risk Management Group (RMG).

We have a risk management policy and procedure, signed off by the board of trustees.

Part of the process is the regular use of our risk management register. All major risks are recorded and assessed on the register and discussed at the RMG, with high-level risks signed off and approved by the Board of Trustees.

From time to time, the use of external consultants will be necessary for areas where needed concerning a potential risk to iERA.

All risks have associated mitigation actions that aim to lower the likelihood of occurrence and/or lower the impact if the risk were to materialise. Our personnel, the Board of Trustees and members of the RMG all have specific responsibilities in ensuring effective risk management.

Fundraising

The trustees have read the guidance by the Charities Commission on use of fundraisers and comply with it.

Disclosure of Information to Auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- ✓ So far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware
- ✓ That Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The auditor, Amex Associates Limited, has indicated their willingness to continue in office.

The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

This report was approved by the Trustees on 19 March 2021 and signed on their behalf by:

Anthony W G GREEN, Trustee



A close-up photograph showing a hand holding a clear plastic sheet. A horizontal line of orange-brown residue, likely from a fingerprint, is visible on the plastic. The background is a bright, hazy sky.

"Decir: Creemos en Allah, en lo que nos ha hecho descender, en lo que nos ha descendido a Ibrahim, Ismael, Ishag, Yaqub y a los **PROFETAS**, en lo que le fue dado a Musa y en lo que le fue dado a los profetas procedentes de **SANAT**. No hacemos distinciones entre ninguno de ellos y estamos sometidos

tercera, como las profetas anteriores a él, vino a llamar a la gente a la adoración de Dios solo. Su mensaje no era una nueva religión extraña. El no predicó ni diversidad ni el consorcio de la Trinidad.

Hoy ha estado estudiando problemas por relacionar con el mismo mundo. Ha dicho también que luego continuará relacionándose con conceptos como la Trinidad y que Jesús sea el Hijo de Dios. Jesús enseñó a todos a Dios solamente.

ellos, siguiendo sus
... de Maryam,
... había antes de él
Torá. Y le dimos el
... guía, luz y una
... que había antes de
... así como guía
... merosos [de

Ellas ha enviado mensajes con las escrituras bíblicas a lo largo de la historia. El propósito del *Tejido* (El *Drumming*) es llevar a las personas a entender más a Dios.

Sin embargo, es solo Dios Todopoderoso quien es el más misericordioso, el que perdona nuestras transgresiones y pecados. "¡O! ¡Siervos míos que os habéis excedido en contra de vosotros mismos, no desesperéis de la misericordia de Allah, es verdad que Allah perdona todas las faltas, pues Él es el Perdonador, el Compasivo!"

La corriente de la teología cristiana sostiene que, para que la humanidad escape al sufrimiento, se necesita un sacrificio de sangre. El último sacrificio es que Dios hijo se la ofrece de su hijo para poder salvarla de la crisis. Por lo tanto, la crucifixión de Jesucristo.



"Cuando Dios llamó por mí, yo a la izquierda y a la derecha estaba el agua purificante de la que se llega a Dios. Hasta el Día del Levantamiento considero a los que se hayan negado por encima de los que se hayan negado a Dios. Luego volveré a Mí y juzgaré entre vosotros sobre aquello en lo que discrepan." *

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TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 30 JUNE 2020

The Trustees (who are also directors of Islamic Education & Research Academy (IERA) for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- ✓ Select suitable accounting policies and then apply them consistently
- ✓ Observe the methods and principles of the Charities SORP
- ✓ Make judgments and accounting 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
- ✓ Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ISLAMIC EDUCATION & RESEARCH
ACADEMY (IERA)**

Opinion

We have audited the financial statements of Islamic Education & Research Academy (IERA) (the 'Charity') for the year ended 30 June 2020 set out on pages 17 to 30. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ISLAMIC EDUCATION & RESEARCH
ACADEMY (IERA)**

work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ISLAMIC EDUCATION & RESEARCH
ACADEMY (IERA)**

for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



.....
B Alvi (Senior Statutory Auditor)

for and on behalf of
Amex Associates Limited

Chartered Certified Accountants
Statutory Auditors

1st Floor
144-146 East Barnet Road
Barnet
London
EN4 8RD

Date: 22 March 2021.....

Amex Associates Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

ACCOUNTS

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	2	3,563,339	3,563,339	2,388,417
Charitable activities	3	-	-	407
Total income		3,563,339	3,563,339	2,388,824
Expenditure on:				
Raising funds	4	585,364	585,364	348,277
Charitable activities	5,9	2,218,865	2,218,865	1,604,938
Total expenditure		2,804,229	2,804,229	1,953,215
Net income before other recognised gains and losses		759,110	759,110	435,609
Net movement in funds		759,110	759,110	435,609
Reconciliation of funds:				
Total funds brought forward		785,352	785,352	349,743
Total funds carried forward		1,544,462	1,544,462	785,352

All of the above amounts relate to continuing activities.

The notes on pages 19 to 30 form part of these financial statements.

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 06941044

BALANCE SHEET
AS AT 30 JUNE 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Intangible assets	13		36,970		41,591
Tangible assets	14		19,805		16,242
			56,775		57,833
Current assets					
Debtors	15	4,490		1,359	
Cash at bank and in hand		1,555,481		782,789	
		1,559,971		784,148	
Creditors: amounts falling due within one year	16	(72,284)		(56,629)	
Net current assets			1,487,687		727,519
Net assets			1,544,462		785,352
Charity Funds					
Unrestricted funds	17		1,544,462		785,352
Total funds			1,544,462		785,352

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

19 March 2021

The financial statements were approved and authorised for issue by the Trustees on
and signed on their behalf, by:



.....
Anthony W G GREEN, Trustee

The notes on pages 19 to 30 form part of these financial statements.

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

1. Accounting Policies

1.1 Basis of preparation of financial statements

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 Companies Act 2006.

Islamic Education & Research Academy (IERA) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

1. Accounting Policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

1.5 Intangible fixed assets and amortisation

Intangible assets are capitalised and recognised at cost when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost and are subsequently measured at cost net of amortisation and any provision for impairment.

Amortisation is provided on intangible fixed assets at rates calculated to write off the cost of each asset, less their estimated residual value, over their expected useful lives on the following bases:

Computer Software	-	10 years
-------------------	---	----------

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	20% straight line
Office equipment	-	20% straight line

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

1. Accounting Policies (continued)

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

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

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

2. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	3,557,270	3,557,270	2,388,417
Government grants	6,069	6,069	-
	<u>3,563,339</u>	<u>3,563,339</u>	<u>2,388,417</u>
<i>Total 2019</i>	<u>2,388,417</u>	<u>2,388,417</u>	

Government grants receivable of £6,069 is in respect of furloughed staff during the coronavirus pandemic received under coronavirus job retention scheme.

3. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Other charitable income	-	-	407
	<u>-</u>	<u>-</u>	<u>407</u>
<i>Total 2019</i>	<u>407</u>	<u>407</u>	

4. Costs of raising funds

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Marketing, design and advertising costs	88,305	88,305	44,613
Events and fundraising costs	494,059	494,059	303,664
Speakers fee	3,000	3,000	-
	<u>585,364</u>	<u>585,364</u>	<u>348,277</u>
<i>Total 2019</i>	<u>348,277</u>	<u>348,277</u>	

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

5. Analysis of expenditure on charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Outreach Materials & Distribution costs	216,583	216,583	151,172
Education & Training costs	1,459,311	1,459,311	918,903
New Muslims Support costs	8,852	8,852	32,986
Community Development Work costs	5,007	5,007	11,344
Other direct charitable costs	-	-	(86)
Other support costs	425,040	425,040	414,441
	<u>2,114,793</u>	<u>2,114,793</u>	<u>1,528,760</u>
<i>Total 2019</i>	<u>1,528,760</u>	<u>1,528,760</u>	

Attributable to activities undertaken directly and support costs (see note 6).

6. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total 2020 £	Total 2019 £
Outreach Materials & Distribution costs	169,677	46,906	216,583	151,172
Education & Training costs	828,035	631,276	1,459,311	918,903
New Muslims Support costs	1,851	7,001	8,852	32,986
Community Development Work costs	5,007	-	5,007	11,344
Other direct charitable costs	-	-	-	(86)
Other support costs	-	425,040	425,040	414,441
	<u>1,004,570</u>	<u>1,110,223</u>	<u>2,114,793</u>	<u>1,528,760</u>
<i>Total 2020</i>	<u>1,004,570</u>	<u>1,110,223</u>	<u>2,114,793</u>	<u>1,528,760</u>
<i>Total 2019</i>	<u>653,429</u>	<u>875,331</u>	<u>1,528,760</u>	

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

7. Direct costs

	Outreach Materials & Distribution £	Education & Training £	New Muslims Support £	Community Developme nt Work £
Attributable to direct costs	169,677	828,035	1,851	5,007
<i>Total 2019</i>	151,172	461,115	29,884	11,344
		Other direct charitable £	Total 2020 £	<i>Total 2019 £</i>
Attributable to direct costs		-	1,004,570	653,429
<i>Total 2019</i>		(86)	653,429	

8. Support costs

	Basis of Allocation	Outreach Materials & Distribution £	Education & Training £	New Muslims Support £
Staff training	Actual	-	-	-
IT & media costs	Actual	-	47,426	-
Travel, subsistence & motor costs	Actual	-	179,179	2,651
Other professional & financial costs	Actual	37,200	106,028	4,350
Printing, postage & stationery	Actual	9,706	2,590	-
Telephone	Actual	-	-	-
Hire of vehicles and equipment	Actual	-	-	-
Wages and salaries	Actual	-	271,167	-
National insurance	Actual	-	24,886	-
Pension cost	Actual	-	-	-
		46,906	631,276	7,001
<i>Total 2019</i>		-	457,788	3,102

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

8. Support costs (continued)

	Other support costs £	Total 2020 £	Total 2019 £
Staff training	-	-	826
IT & media costs	80,999	128,425	103,898
Travel, subsistence & motor costs	151	181,981	166,031
Other professional & financial costs	126,518	274,096	239,896
Printing, postage & stationery	15,700	27,996	8,307
Telephone	8,811	8,811	2,127
Hire of vehicles and equipment	469	469	1,347
Wages and salaries	172,398	443,565	321,472
National insurance	14,876	39,762	28,848
Pension cost	5,118	5,118	2,579
	<u>425,040</u>	<u>1,110,223</u>	<u>875,331</u>
<i>Total 2019</i>	<u>414,441</u>	<u>875,331</u>	

Other support costs include all expenditure that is neither related to raising funds for the charity nor part of its expenditure that is directly attributable between charitable activities.

9. Governance costs

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Accountancy fee	1,901	1,901	-
Auditor's remuneration	6,000	6,000	5,880
Auditors' non audit costs	2,400	2,400	2,400
Rent and rates	69,511	69,511	49,930
Repairs and renewals	2,764	2,764	1,891
Interest payable	70	70	75
Sundry expenses	7,736	7,736	4,637
Trustees expenses reimbursed	1,254	1,254	-
Depreciation - tangible fixed assets	7,815	7,815	6,744
Amortisation - intangible fixed assets	4,621	4,621	4,621
	<u>104,072</u>	<u>104,072</u>	<u>76,178</u>

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

10. Net income/(expenditure)

This is stated after charging:

	2020 £	2019 £
Depreciation of tangible fixed assets: - owned by the charity	7,815	6,744
Amortisation of intangible fixed assets	4,621	4,621
Auditors' remuneration - audit	6,000	5,880
Auditors' remuneration - other services	2,400	2,400
	<u>22,836</u>	<u>19,645</u>

11. Staff costs

Staff costs were as follows:

	2020 £	2019 £
Wages and salaries	443,565	321,472
Social security costs	39,762	28,848
Other pension costs	5,118	2,579
	<u>488,445</u>	<u>352,899</u>

The average number of persons employed by the Charity during the year was as follows:

	2020 No.	2019 No.
Management	2	2
Staff	13	9
	<u>15</u>	<u>11</u>

No employee received remuneration amounting to more than £60,000 in either year.

Volunteers are essential part of the work of the organisation. Volunteers decrease the burden upon paid staff. They give up their free time, to reduce the costs for IERA and carry out project management, administrative and operational activities. The number of volunteer hours used by IERA amounted to 2,225 hours during the year ended 30 June 2020 (2019 - 2,064 hours).

12. Trustees' remuneration

None of the trustees were paid remuneration for acting in their capacity as trustees during the year ended 30 June 2020 (2019 - £NIL).

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

13. Intangible fixed assets

	Computer Software £
Cost	
At 1 July 2019 and 30 June 2020	46,212
Amortisation	
At 1 July 2019	4,621
Charge for the year	4,621
At 30 June 2020	9,242
Carrying amount	
At 30 June 2020	36,970
At 30 June 2019	41,591

14. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost			
At 1 July 2019	10,132	34,881	45,013
Additions	-	11,378	11,378
Transfer between classes	(3,184)	3,184	-
At 30 June 2020	6,948	49,443	56,391
Depreciation			
At 1 July 2019	6,287	22,484	28,771
Charge for the year	1,226	6,589	7,815
Transfer between classes	(3,652)	3,652	-
At 30 June 2020	3,861	32,725	36,586
Net book value			
At 30 June 2020	3,087	16,718	19,805
At 30 June 2019	3,845	12,397	16,242

ISLAMIC EDUCATION & RESEARCH ACADEMY (IERA)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

15. Debtors

	2020 £	2019 £
Prepayments and accrued income	4,490	1,359

16. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	49,396	38,321
Other taxation and social security	11,150	8,229
Other creditors	3,338	1,679
Accruals and deferred income	8,400	8,400
	<u>72,284</u>	<u>56,629</u>

17. Statement of funds

Statement of funds - current year

	Balance at 1 July 2019 £	Income £	Expenditure £	Balance at 30 June 2020 £
Unrestricted funds				
General Fund	785,352	3,563,339	(2,804,229)	1,544,462

Statement of funds - prior year

	Balance at 1 July 2018 £	Income £	Expenditure £	Balance at 30 June 2019 £
General Fund	349,743	2,388,824	(1,953,215)	785,352
Total of funds	<u>349,743</u>	<u>2,388,824</u>	<u>(1,953,215)</u>	<u>785,352</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2020 £	Total funds 2020 £
Intangible fixed assets	36,970	36,970
Tangible fixed assets	19,805	19,805
Current assets	1,559,971	1,559,971
Creditors due within one year	(72,284)	(72,284)
	<u>1,544,462</u>	<u>1,544,462</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2019 £	Total funds 2019 £
Intangible fixed assets	41,591	41,591
Tangible fixed assets	16,242	16,242
Current assets	784,148	784,148
Creditors due within one year	(56,629)	(56,629)
	<u>785,352</u>	<u>785,352</u>

19. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £ 10 for the debts and liabilities contracted before he/she ceases to be a member.

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20. Related party transactions

During the year ended 30 June 2020, the charity paid fundraising and consultancy fees of £68,738 (2019 - £73,770) to Green's Secret Limited, a company related by virtue of common control by one of the trustees. There was no outstanding balance as at 30 June 2020 (2019 - £NIL). This is in accordance with Article 5.3 of the Charities Governing Document which permits payments for services to be made to a trustee/director, where they can be justified and are not available elsewhere. The Board determined that there was no one else available, better suited to provide services and they represented value for money. The trustee's services have provided extraordinary value to the charity, not available through any other means.

Out of pocket travel expenses reimbursed to one of the trustees amounted to £1,254 (2019 - £1,726).

No other transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard (FRS102).



**ISLAMIC EDUCATION &
RESEARCH ACADEMY
(iera)**

Registered number: 06941044
Charity number: 1134566

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