

THE COUNCIL OF EUROPEAN JAMAATS

England & Wales · Charity number 1096111

Details

Other names	C.O.E.J., COEJ
Status	Registered
Legal form	Other
Registered	2003-02-20
Register	View on the Charity Commission register

Contact

Address	The Council of European Jamaats Futr 1st Floor Chaplin House Moorhall Road Harefiel
Phone	+447791807366
Email	secretariat@coej.org
Website	www.coej.org

Activities

Objects: 1. TO PROMOTE THE SHIA ITHNA-ASHERA FAITH2. TO RELIEVE POVERTY3. THE ADVANCEMENT OF EDUCATION4. TO RELIEVE OF THOSE IN NEED BY REASON OF YOUTH, AGE, ILL HEALTH, AND DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE; AND5. ALL SUCH OTHER THINGS ANYWHERE IN THE WORLD THAT MAY BENEFIT THE COMMUNITY IN A WAY TO RECOGNISED AS CHARITABLE.

Activities: We organise and arrange Hajj trips and religious seminars/sermons at various venues. We provide healthcare for the elderly and the sick, camps for boys and girls, sports tournaments and educational classes. We also collect donations for areas affected by natural disasters and for other charities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,689,659	£2,475,660	£1,762,507	0
2023-12-31	£1,464,508	£1,299,455	£1,548,508	0
2022-12-31	£869,781	£853,607	£1,383,454	0
2021-12-31	£1,348,604	£1,131,971	£1,336,352	2
2020-12-31	£3,166,678	£3,104,946	£1,119,719	5

Trustees

Name	Role	Appointed
Arifali Hirji	Chair	2024-10-06
Abbas Hussein Sikiladha		2025-09-05
Abbas Manji		2023-09-23
Aliasgar Khimani		2023-06-16
Asgher Sultan		2026-04-19
Camil HIRIDJEE		2024-01-07
Choella Fidahoussen		2024-10-06
Doureine Hiridjee		2024-07-29
Dr Munir M Datoo		2024-10-06
Faiyaz Sultan Nurmohamed		2025-12-19
Hasanain Haji		2025-08-23
Husein Jiwa		2015-09-05
Hussein Rahemtulla		2011-06-08
Imran Hussein Janmohamed		2025-09-05
KAMRAN SHAH		2017-12-03
MR Arif Hiridjee		2015-09-05
MR RASOOL BHAMANI		2015-09-05
Mazahir Abbas Hirani		2025-02-13
Mehboob Dossa		2023-10-09
Mehdi Najafi		2023-09-21
Mohamed Fayyaz Haji		2024-10-06
Mohamedkazim Bhaloo		2024-10-06
Mohammad Ali Shigari		2026-04-21
Mohammed Hassan Bhanji		2026-05-08
Mujaheedali Ahmed Raza Sheriff		2024-11-04
Mujtaba Virani		2026-05-22
Murtaza Gulamhusein		2024-07-29

Name	Role	Appointed
Murtaza Master		2026-04-26
Naime Vally		2021-10-09
Nasima Azim Karim		2024-11-09
Qasim Ali Alidina		2023-06-16
SAFDAR MOMADE BACHIR		2024-10-06
Sajjad Mohamed Raza Manji		2022-07-28
Seyed Mohamed A H Naqvi		2024-10-06
Shabbir Merali		2022-10-16
Shakir Rahemtulla		2019-10-02
Soudjad Cassam-Chenai		2020-12-31

Accounts



CHARITY REGISTRATION NUMBER: 1096111

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED FINANCIAL STATEMENTS

31st December 2024

BRIAN PAUL LIMITED

**Chartered Accountants & Statutory Auditors
159a Chase Side
Enfield
Middlesex**

THE COUNCIL OF EUROPEAN JAMAATS
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 December 2024

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THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 December 2024

The trustees present their report and the financial statements of the Charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity No: 1096111 (England & Wales)

Principal Office The Council of European Jamaats
Futr, 1st floor
Chaplin House, Moorhall Road
Harefield, Uxbridge
UB9 6NS

Trustees:	Mr Arifali Hirji	President(Appointed 06/10/2024)
	Mr Salim Rehmatullah	President(Resigned 06/10/2024)
	Dr Munir Datoo	Vice President (Appointed 06/10/2024)
	Mr Murtaza Kanani	Vice President (Resigned 06/10/2024)
	Zuhair Hirji	Secretary General (Appointed 06/10/2024)
	Mrs Azmina Hansraj	Secretary General (Resigned 06/10/2024)
	Mr Mohamedkazim Bhaloo	Honorary Treasurer(Appointed 06/10/2024)
	Mr Mohammed Ali Muraj	Honorary Treasurer(Resigned 06/10/2024)
	Mr Kazimali Khaki	Assistant Secretary General(Appointed 06/10/2024)
	Mr Nawal Jeraj	Assistant Secretary General(Resigned 06/10/2024)
	Mrs Choella Fidahoussen	Assistant Honorary Treasurer(Appointed 06/10/2024)
	Mr Naïme Vally	Assistant Honorary Treasurer(Resigned 06/10/2024)
	Mr Seyed Mohamed Naqvi	Appointed 06/10/2024
	Mr Arif Hiridjee	
	Dr Husein Jiwa	
	Mr Rasool Bhamani	
	Mr Hussein-Ali Rahemtulla	
	Mr Fayyaz Haji	Appointed 06/10/2024
	Mr Shakir Rahemtulla	
	Mr Shaykh Mujaheedali Sheriff	Appointed 04/11/2024
	Mr Soudjad Cassam Chenai	
	Mr Doureine Hiridjee	Appointed 29/07/2024
	Mr Murtaza Gulamhussein	Appointed 29/07/2024
	Mrs Nasima Karim	Appointed 09/11/2024
	Mr Safdar Bachir	Appointed 06/10/2024
	Mr Shabbir Merali	
	Mrs Fatim Riyaz Bandali	
	Mr Sajad Manji	
	Aliasgher Alibhai	Appointed 15/04/2024
	Mr Kamran Shah	
	Mr Shahik Mulla	Appointed 05/11/2024
	Mr Mehdi Najafi	
	Mr Hussein Elias	
	Mr Aliasgar Khimani	
	Mr Qasim Ali Alidina	
	Mr Shakil Dharas	
	Mr Nahushad Dhanji	
	Mr Camil Hiridjee	Appointed 07/01/2024
	Mr Abbas Manji	
	Mr Altaf Hussein Ahmed Daya	
	Mr Mehboob Dossa	
	Mr Sultan Kanani	
	Mr Salim Govani	Appointed 23/06/2025
	Mr Mazahir Abbas Hirani	Appointed 13/02/2025
	Mr Murtaza Bharwani	Resigned 06/10/2024
	Mr Sibtain Alibhai	Resigned 06/10/2024
	Mr Azad Poptani	Resigned 06/10/2024
	Mr Muntazir Haji	Resigned 06/10/2024
	Mr Riaz Kaba	Resigned 06/10/2024
	Mr Miqdad Master	

Auditors: Brian Paul Limited
Chartered Accountants & Statutory Auditor
159a Chase Side
Enfield
Middlesex
EN2 0PW

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 December 2024

Bankers:

Habib Bank AG Zurich	National Westminster bank PLC
Habib House	Cathedral square
42 Moorgate, London	Peterborough
EC2R 6JJ	PE1 1XH

Structure, governance and management

The Charity is governed by its constitution and is constituted as a charitable trust. The constitution was adopted on 15 December 2002 as amended on 01 December 2013.

The trustees of The Council of European Jamaats are the members of the council of management. They are for the purposes of the constitution, officers of the Charity.

The trustees are responsible for the overall management and control of the Charity and meet regularly to manage its affairs. Staff and volunteer resources are divided into religious, finance and administration.

Objectives and activities

The object for which the Charity has been established is to promote and advance the Islamic Religion in accordance with the principles of the Shia Ithna-Asheri faith. The Charity through its Executive Committee shall have the power:

- (a) To encourage the practice of the Islamic Religion as taught by Shia Ithna-Asheri Sharia throughout Europe,
- (b) To eradicate poverty,
- (c) To advance education amongst the community,
- (d) To relieve those in need by reason of youth, age, ill health, and disability, financial hardship or other disadvantages, and
- (e) To do all such other things as shall further the above-mentioned object.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and setting the grant making policy for the year.

The Charity also aims to foster closer relationships amongst the elderly by facilitating various meetings and seminars as well as holding social events in the year.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* FOR THE YEAR ENDED 31 December 2024

Achievements and performance

The trustees are pleased that the achievements and performance of the Trust, as set out below, demonstrate concrete progress during the year.

The Charity has organised several events, activities and programmes to fulfil its objectives using all mediums at its disposal to promote the services provided.

Amongst the activities held during the year were the following:

- Publishing:
 - Regular publications for members
 - Religious materials for use by members
 - Arranging seminars and events
- Organising:
 - Media training
 - Seminars and events for women and senior citizens
 - Annual conferences for religious scholars and students
 - Fund raising activities for a number of relief and humanitarian projects
- Enhancing relationships with other charities
- Working with government departments and Charity Commission on mutual projects
- Promotion of education, both secular and religious through seminars, courses and camps
- Provide Mediation Services
- Revamp and maximize the utilization of the Charity's website

Developments and improvements across all main areas during 2024 have enabled the Charity to enhance its services to its members.

Financial review

The results of the group's activities are shown on pages 11 to 27 of the financial statements.

The incoming resources of the Group increased by 84% to £2,689,659 and the Outgoing Group's Resources increased by 91% to £2,475,660

Unrestricted funds amounted to £1,453,510 (2023 - £1,331,728) at the balance sheet date. These are unrestricted funds which are available for use at the discretion of the trustees to further the general objects of the Charity and which have not been designated for other purposes.

Restricted funds comprise unexpended balances of donations held on trust to be applied for specific purposes.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* **FOR THE YEAR ENDED 31 December 2024**

With respect to the Charity's subsidiary, European Hajj Company Limited, the unprecedented and rapid spread of COVID-19 together with local restrictions has put a temporary restriction on the performance of the company's activities. Therefore during this period the company did not carry out the activities from which it generates most of its income.

Key management personnel remuneration

The Office Bearers, comprising the President, Vice President, Secretary General, Honorary Treasurer, Assistant Secretary General and Assistant Honorary Treasurer are considered to be the key management personnel of the Charity, in charge of directing and controlling the Charity and running its day to day operations. All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with the Board of Trustees, and, in accordance with the Trust's policy, withdraw from decisions where a conflict of interest arises.

Details of trustee expenses and related party transactions are disclosed in note 19 to the accounts.

Risk management

The trustees have assessed the major risks to which the charity may be exposed, in particular those relating to meeting payments to suppliers and the use of restricted funds. The trustees are also satisfied that systems are in place to mitigate exposure to these risks and the processes implemented are designed to minimise any impact on the Charity, should any of these risks materialise.

Reserves policy

The trustees aim to maintain reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure approximately £30,000. The trustees consider that a level of three months will provide sufficient funds to cover any unexpected expenditure requirements.

Plans for future periods

With respect to the charity, we hope for 2025 and subsequent to be more positive years compared to previous years where there was an unprecedented impact of COVID-19 putting a temporary restriction on the activities.

Auditors

The auditors, Brian Paul Limited, are eligible for re-appointment.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 December 2024

Fundraising policy

Although the charity is not a member of the Institute of Fundraising it does however abide by the principles of good fundraising practices. The charity doesn't work with or employ third party fundraisers. A complaints policy is in operation and the trustees are pleased to confirm that no complaint on fundraising or any other matter has come to light.

Trustees' responsibilities statement

The trustees 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).

The law applicable to charities in England and Wales requires the Charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity 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 in the applicable 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 the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 02/09/2025 and signed on behalf of the board of trustees by:

Signed by:

D8017818FB2C4CB...
Mr A Hirji
President

Signed by:

C3CD1861728246B...
Mr M Bhaloo
Honorary Treasurer

THE COUNCIL OF EUROPEAN JAMAATS

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS

YEAR ENDED 31 December 2024

Opinion

We have audited the financial statements of The Council of European Jamaats (the "Charity") for the year ended 31 December 2024 which comprise the consolidated statement of financial activities, consolidated statement of financial position, charity statement of financial position, consolidated statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. 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 Charity's affairs as at 31 December 2024 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;
- 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 Charity'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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

THE COUNCIL OF EUROPEAN JAMAATS

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS(continued)
YEAR ENDED 31 December 2024

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 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.

Opinions on other matters prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the trustees' report has been prepared in accordance with applicable requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

THE COUNCIL OF EUROPEAN JAMAATS

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS *(continued)*
YEAR ENDED 31 December 2024**

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees 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 they 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 auditor's 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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;

THE COUNCIL OF EUROPEAN JAMAATS

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS *(continued)*
YEAR ENDED 31 December 2024**

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, UK Taxes Acts, data protection, anti-bribery, employment, environmental and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

THE COUNCIL OF EUROPEAN JAMAATS

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS *(continued)*
YEAR ENDED 31 December 2024**

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

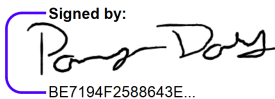
Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

BE7194F2588643E...

Parvez Dalal (Senior Statutory Auditor)

**For and on behalf of
Brian Paul Limited
Chartered Accountants & Statutory Auditors
159a Chase Side
Enfield
Middlesex
EN2 OPW**

02/09/2025

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments					
Donations and legacies	4	165,921	2,325,116	2,491,037	1,411,146
Other income	5	73,622	-	73,622	53,362
Exceptional income	5	125,000		125,000	
Total income		364,543	2,325,116	2,689,659	1,464,508
Expenditure					
Expenditure on charitable activities	6,7	(242,761)	(2,230,583)	(2,473,344)	(1,292,753)
Other expenditure	8	-	(2,316)	(2,316)	(6,702)
Total expenditure		(242,761)	(2,232,899)	(2,475,660)	(1,299,455)
Net income		121,782	92,217	213,999	165,053
Reconciliation of funds					
Total funds brought forward	21	1,331,728	216,780	1,548,508	1,383,455
Total funds carried forward	21	1,453,510	308,997	1,762,507	1,548,508

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

THE COUNCIL OF EUROPEAN JAMAATS
CONSOLIDATED BALANCE SHEET
AS AT 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	12	-		-	
Investment property	14	603,050		270,000	
Investment		<u>697,065</u>	1,300,115	<u>697,065</u>	967,065
Current assets					
Debtors	15	339,907		380,786	
Cash at bank and in hand	16	<u>422,003</u>		<u>495,492</u>	
		761,910		876,278	
CREDITORS : amounts falling due within one year	17	<u>(299,518)</u>		<u>(294,835)</u>	
NET CURRENT ASSETS			<u>462,392</u>		<u>581,443</u>
Total assets less current liabilities			<u>1,762,507</u>		<u>1,548,508</u>
Net assets			<u><u>1,762,507</u></u>		<u><u>1,548,508</u></u>
Funds					
Restricted funds	21		308,997		216,780
Unrestricted funds	21		1,453,510		1,331,728
Total charity funds			<u><u>1,762,507</u></u>		<u><u>1,548,508</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 02/09/2025 and are signed on behalf of the board by:

Signed by:

.....
D8017818FB2C4CB...
Mr Arifali Hirji
President

Signed by:

.....
C3CD1881728246B...
Mr Mohamedkazim Bhaloo
Honorary Treasurer

THE COUNCIL OF EUROPEAN JAMAATS

BALANCE SHEET (CHARITY)
AS AT 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		603,050		270,000
Investments	13		<u>697,167</u>		<u>697,166</u>
			1,300,217		967,166
Current assets					
Debtors	15	280,682		319,924	
Cash at bank and in hand	16	<u>421,923</u>		<u>495,412</u>	
		702,605		815,336	
CREDITORS : amounts falling due within one year	17	<u>(238,045)</u>		<u>(234,040)</u>	
NET CURRENT ASSETS			464,560		581,296
Total assets less liabilities			<u>1,764,777</u>		<u>1,548,462</u>
Net assets			<u>1,764,777</u>		<u>1,548,462</u>
Funds					
Restricted funds	21		311,267		216,734
Unrestricted funds	21		<u>1,453,510</u>		<u>1,331,728</u>
Total charity funds			<u>1,764,777</u>		<u>1,548,462</u>

These financial statements were approved by the board of trustees and authorised for issue on 02/09/2025 and are signed on behalf of the board by:

Signed by:

.....D8U17818FB2C4CB...
Mr Arifali Hirji
President

Signed by:

.....C9GD1061728246B...
Mr Mohamedkazim Bhaloo
Honorary Treasurer

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED STATEMENT OF CASH FLOWS

AS AT 31 December 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income for the year	213,999	165,053
Adjustments for:		
Dividends, interest and rents from investments	(73,622)	(53,362)
Depreciation	-	-
(Increase)/decrease in debtors	40,879	(44,058)
Increase/(decrease) in creditors	4,683	(101,071)
Net cash from operating activities	185,939	(33,438)
Cash flows from investing activities		
Dividends, interest and rents received from investments	73,622	53,362
Investment additions	(333,050)	(51,960)
Net Cash (used in) investing activities	(259,428)	1,402
Change is cash and cash equivalents in the year	(73,489)	(32,036)
Cash and cash equivalents at the beginning of the year	495,492	527,528
Cash and cash equivalents at end of year	422,003	495,492

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 December 2024

1. General information

The Charity is a registered charity in England and Wales and is unincorporated. The financial statements are prepared in sterling, which is the functional currency of the entity.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Basis of consolidation

The financial statements consolidate the results of the Charity and its subsidiary undertaking on a line-by-line basis. The entity consolidated is listed in note 23 of the accounts with further analysis provided. A separate Statement of Financial Activities for the Charity has not been presented as the Charity has taken advantage of exemptions afforded. The surplus of the parent Charity was £216,315 (2023: £171,755). Uniform SORP accounting policies have been applied.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the Charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the Charity; it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is confirmed and its amount can be measured reliably

Exceptional items

Exceptional items are disclosed separately in the financial statements in order to provide further understanding of the financial performance of the charity. They are material items of income or expense that have been shown separately because of their nature or amount

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2024

3. Accounting policies (*continued*)

• income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	- over the life of the asset
Fixtures and fittings	- 20% straight line
Equipment	- 20% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2024

3. Accounting policies (*continued*)

Investment properties are measured initially at cost, and subsequently at fair value at the reporting date and any changes in fair value are recognised in profit or loss.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments, regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2024

4 Donations and legacies

Consolidated	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Donations				
Donations	26,569	-	26,569	10,301
Subscriptions	13,600	-	13,600	13,200
Marriage seminar	-	-	-	1,060
Bab Al & Madinatul; Ilm Camp	-	-	-	5,392
MAMT	23,508	-	23,508	19,868
Capacity building	3,905	-	3,905	10,223
Seniors Trip	-	-	-	-
Camp CoEJ	13,795	-	13,795	7,615
Scholars/ICRA	-	-	-	-
Womens and Youth retreat	-	-	-	4,000
WF Grant	80,000	-	80,000	50,000
Seniors Trip Africa	-	-	-	26,924
Gift Aid income	4,329	-	4,329	3,601
Bank interest received	6,954	-	6,954	10,513
Other income	215	-	215	-
Rent income - properties	24,950	-	24,950	19,923
General donations (note 20)	-	2,325,116	2,325,116	1,258,962
Donation - CoEJ JIV	433	-	433	-
Donation - CoEJ Investment	41,285	-	41,285	22,926
	239,543	2,325,116	2,564,659	1,464,508

Charity	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Donations				
Donations	26,569	-	26,569	10,301
Subscriptions	13,600	-	13,600	13,200
Marriage seminar	-	-	-	1,060
Bab Al & Madinatul; Ilm Camp	-	-	-	5,392
MAMT	23,508	-	23,508	19,868
Capacity building	3,905	-	3,905	10,223
Other income	215	-	215	-
Camp CoEJ	13,795	-	13,795	7,615
Scholars/ICRA	-	-	-	-
Womens and Youth retreat	-	-	-	4,000
WF Grant	80,000	-	80,000	50,000
Seniors Trip Africa	-	-	-	26,924
Gift Aid income	4,329	-	4,329	3,601
Bank interest received	-	-	-	-
General donations	-	2,325,116	2,325,116	1,258,962
	165,921	2,325,116	2,491,037	1,411,146

5 Other income - Consolidated

	Unrestricted funds	Restricted funds	Total funds 2024
	£	£	£
Donation - CoEJ JIV	433	-	433
Bank interest	6,954	-	6,954
Rent income - properties	24,950	-	24,950
Donation income from KSIMC JV	41,285	-	41,285
	73,622	-	73,622

Previous year - consolidated and charity

	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£
Donation - CoEJ JIV	-	-	-
Bank interest	10,513	-	10,513
Rent income - properties	19,923	-	19,923
Donation income from KSIMC JV	22,926	-	22,926
	53,362	-	53,362

Exceptional income - Charity

	Unrestricted funds	Restricted funds	Total funds 2024
	£	£	£
Revaluation of investment properties	125,000	-	125,000
	125,000	-	125,000

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2024

6. Expenditure on charitable activities - Consolidated

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Bab Al Madinatul Ilm Camp	-	-	-	11,628
MAMT	37,330	-	37,330	38,513
Donations	31,899	-	31,899	10,003
Womens activities		-	-	-
Marriage seminar	826	-	826	3,270
Capacity building	11,692	-	11,692	7,771
Board secretary		-	-	-
Mediation	1,060	-	1,060	495
Womens and Youth retreat	550	-	550	17,858
Scholars/ICRA	5,000	-	5,000	1,000
Seniors trip Africa	880	-	880	30,206
Board Conference		-	-	-
Census		-	-	-
Camp CoEJ	25,637	-	25,637	12,693
Business directory	2,958	-	2,958	-
Seniors Gathering	5,673	-	5,673	500
Leadership summit	-	-	-	1,504
Rent expenses properties	4,760	-	4,760	-
Support costs (Note 7)	114,496	-	114,496	69,063
Other charitable activities (Note 20)	-	2,230,583	2,230,583	1,088,249
	242,761	2,230,583	2,473,344	1,292,753

7. Expenditure on charitable activities - Support costs
Charity

	2024 £	2023 £
Travelling	24,480	12,200
Meeting expenses	11,575	1,300
Printing, postage and stationary	176	-
Telephone and internet	3,366	1,615
ID checks	408	513
Legal and professional fees	(6,948)	1,664
Accounting fees	-	-
Insurance	2,316	990
Bank and card charges	2,174	1,206
Marketing	2,500	1,101
Subcontractor costs	40,157	29,388
Audit fees	6,000	6,000
Website and social media	13,072	3,816
Podcast	10,650	-
Foreign exchange gains and losses	419	1,490
Repairs and renewals	-	3,899
General expenses	-	233
Jamaat Support	3,600	3,000
Subscription	550	648
Interest paid	1	-
	114,496	69,063

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)

8. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Arrangement costs	-		-
Audit fees	-	1,200	1,200
Accountancy fees	-	480	480
Fines and penalties	-	475	475
Profit or loss on foreign exchange	-	-	-
Interest and penalty on late paid tax	-	79	79
General expenses	-	82	82
Bank charges	-	-	-
Taxation	-		-
	<u>-</u>	<u>2,316</u>	<u>2,316</u>

Previous year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Arrangement costs	-	3,723	3,723
Audit fees	-	1,200	1,200
Accountancy fees	-	480	480
Fines and penalties	-	-	-
Profit or loss on foreign exchange	-	1,685	1,685
Interest and penalty on late paid tax	-	140	140
General expenses	-	-	-
Bank charges	-	1	1
Taxation	-	(527)	(527)
	<u>-</u>	<u>6,702</u>	<u>6,702</u>

9. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Audit fees	6,000	6,000
Depreciation of tangible fixed assets	-	-

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 December 2024

10. Staff costs

The total staff costs and employee remuneration for the reporting period are analysed as follows:

	2024	2023
	£	£
Subcontractor costs	40,157	29,388
Social security costs	-	-
Pension	-	-
	<u>40,157</u>	<u>29,388</u>

The average head count of employees during the year was nil (2023:1).

The key management personnel of the charity comprise trustees.

11. Trustee remuneration and expenses

No remuneration from employment with the Charity or a related entity were received by the trustees in this or the previous year.

Travelling expenses amounting to £24,480 (2023: £12,200) were incurred by the trustees

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2024

12. Tangible fixed assets
Consolidated

	Investment property £	Total £
Cost		
At 1 January 2024	270,000	270,000
Additions	208,050	208,050
Revaluation of investment properties	125,000	125,000
At 31 December 2024	603,050	603,050
 Depreciation		
At 1 January 2024	-	-
Charge for the year	-	-
At 31 December 2024	-	-
 Carrying amount		
At 31 December 2024	603,050	603,050
At 31 December 2023	270,000	270,000

Charity

	Investment property £	Total £
Cost		
At 1 January 2024	270,000	270,000
Additions	208,050	208,050
Revaluation	125,000	125,000
At 31 December 2024	603,050	603,050
 Depreciation		
At 1 January 2024	-	-
Charge for the year	-	-
At 31 December 2024	-	-
 Carrying amount		
At 31 December 2024	603,050	603,050
At 31 December 2023	270,000	270,000

The investment property was valued by an independent professional valuer in 2024. In 2025 it is the opinion of the trustees that the market value has not changed considerably since its last valuation by an independent professional valuer.

13. Investment

	Consolidated £	Charity £
At 1 January 2024	697,065	697,166
Additions		1
At 31 December 2024	697,065	697,167
At 31 December 2023	697,065	697,166

14. Investment property

	Total £
At 31 December 2024	603,050
At 31 December 2023	270,000

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2024

15. Debtors

<i>Consolidated</i>	2024	2023
	£	£
Prepayments and accrued income	160,143	146,106
Other debtors	179,764	234,680
	339,907	380,786

Charity

	2024	2023
	£	£
Prepayments and accrued income	83,940	46,957
Other debtors	196,742	272,967
	280,682	319,924

16. Cash at hand

<i>Consolidated</i>	2024	2023
	£	£
Current accounts and deposit accounts	421,932	495,422
Cash in hand	71	71
	422,003	495,492

Charity

	2024	2023
	£	£
Current accounts and deposit accounts	421,852	495,342
Cash in hand	71	71
	421,923	495,412

17. Creditors: amounts falling due within one year

<i>Consolidated</i>	2024	2023
	£	£
Trade creditors	48,489	26,670
Accruals	7,560	6,960
Corporation tax	581	502
Other creditors	242,888	260,703
	299,518	294,835

Charity

	2024	2023
	£	£
Trade creditors	35,513	13,694
Accruals	6,000	6,000
Other creditors	196,532	214,346
	238,045	234,040

18. Subsidiary Company

Included in debtors are amount due from:	2024	2023
	£	£
European Hajj Company Limited	16,978	38,287

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2024

19. Related party transactions

The trustees give freely of their time and expertise without any form of remuneration or other benefit in cash or any kind £Nil (2023: £nil)

Included within other debtors in note 15 is a loan to Essex Jamaat of £172,714 (2023: £206,525) which amount is matched by a loan from the World Federation in the same amounts and included within other creditors in note 17

20. Analysis of movement in funds - Charity

Restricted Funds

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
Peterborough	(1)	-	-	1	-
Gaza Relief Fund	6,603	37,323	(43,926)	-	-
Campaign for Access to Clean Water	-	-	-	-	0
Leicester	-	55,000	(55,000)	-	-
Imam Reza Hardship Fund	37,744	36,752	(68,446)	1	6,051
Birmingham	-	446,523	(446,523)	-	-
AFED Solidarity Day	-	-	-	-	0
General Capital Projects	-	283,472	(283,472)	-	-
The Bhavnagar Tenant Housing	-	-	-	(0)	-
Refugees in Brussels	-	-	(1)	1	0
Nazar	(18)	18	-	-	-
East Africa Trip	-	-	-	0	-
Lady Zainab Helping Hand	-	120	(120)	-	-
Switzerland	-	-	-	-	-
Al Ghadeer Library Project	-	-	-	(0)	-
Al Qaeem (Peterborough)	-	-	-	-	-
Calais Appeal	-	-	-	-	-
Emergency Relief Appeal	(210)	210	-	-	-
Iraq Appeal/Relief funds	76	300	(326)	-	50
Khums	95,768	1,048,170	(927,840)	250	216,348
Fitra	8,023	56,505	(64,528)	-	-
Relief funds	-	6,782	(3,307)	(505)	2,970
Lebanon Relief	-	84,058	(24,000)	-	60,058
Fill My Cup-Back to School campaign	10	-	(11)	1	-
COVID funds	(1,834)	1,835	-	(1)	-
Iran Appeal	-	-	-	(0)	-
Morocco/Libya Relief	334	25	(359)	-	-
Fidya and kaffara	-	120	(120)	-	-
Fidya Non Syed	-	10,706	(10,706)	-	-
Kaffara	-	4,918	(4,918)	-	-
Sadaqa	77,280	25,183	(80,386)	254	22,331
Zakaat	(23)	1,168	(1,144)	(1)	-
Alim grant	(2,942)	76,000	(76,030)	3,400	428
Pakistan Appeal/Relief	(212)	1,989	(1,777)	-	-
Poor widows and orphans	4,522	3,926	(8,448)	-	-
Hadith e kisa Blanket	10	-	(11)	1	-
Hyderi Fund	-	-	-	-	-
Imam Zamim	69	288	(358)	1	-
Turkey /Syria Appeal	(15,197)	15,503	(306)	-	-
Afghanistan Appeal Refugees	(284)	1,102	(818)	-	-
ZCSS	10	540	(550)	-	-
WF Aid	(2,416)	-	-	2,416	-
Radde Mazalim	4,147	2,765	(6,912)	-	-
Ali Ashgar Water appeal	45	21,079	(21,124)	-	-
Yemen Appeal	36	370	(356)	-	50
SOS Seniors	-	3,184	(3,184)	-	-
Syrian Refugee Appeal	11	2,981	(11)	-	2,981
WF Aid Earthquake	2,416	-	-	(2,416)	-
Who is Hussain	-	-	-	0	-
Paris Jamaat	-	66,975	(66,975)	-	-
Muharram grant	1,500	-	-	(1,500)	-
Ramadhan grant	1,265	28,792	(28,157)	(1,900)	-
Qurbani	1	432	(432)	(1)	-
	216,734	2,325,116	(2,230,583)	0	311,267

Unrestricted funds

	Opening balance £	Income £	Expenditure £	Closing balance £
General funds	1,331,728	239,543	242,761	1,328,510
Gain(losses) on revaluation	-	125,000	-	125,000
	1,331,728	364,543	242,761	1,453,510

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2024

21. Analysis of charitable funds

**Consolidated
Unrestricted funds**

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
Unrestricted funds	1,331,728	364,543	(242,761)	1,453,510
				-
	1,331,728	364,543	(242,761)	1,453,510

Restricted funds

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
Restricted funds	216,780	2,325,116	(2,232,899)	308,997
				-
	216,780	2,325,116	(2,232,899)	308,997

**Charity
Unrestricted funds**

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
Unrestricted funds	1,331,728	364,543	(242,761)	1,453,510
	1,331,728	364,543	(242,761)	1,453,510

Restricted funds

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
Restricted funds	216,734	2,325,116	(2,230,583)	311,267
	216,734	2,325,116	(2,230,583)	311,267

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2024

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	991,118	308,997	1,300,115
Net current assets	462,392		462,392
Net assets	1,453,510	308,997	1,762,507

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	750,286	216,780	967,065
Net current assets	581,442		581,443
Net assets	1,331,728	216,780	1,548,508

23. Subsidiary company - The European Hajj Company Ltd

The Charity owns the whole of the issued ordinary share capital of The European Hajj Company Limited, a company registered in England and Wales (Reg. No. 06281391). The subsidiary is used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the SOFA. The total net loss forms part of the restricted funds of the consolidated accounts. A summary of the results of the subsidiary is shown below:

	2024 £	2023 £
Turnover	-	-
Cost of sales	-	(3,723)
	-	(3,723)
Sundry income		-
Administrative expenses	(2,316)	(3,506)
	(2,316)	(7,229)
Taxation	-	527
Profit for the financial year	(2,316)	(6,702)

The aggregate of the assets, liabilities and funds was:

	2024 £	2023 £
Assets	76,283	99,229
Liabilities	(78,449)	(99,079)
	(2,166)	150

Accounts



CHARITY REGISTRATION NUMBER: 1096111

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED FINANCIAL STATEMENTS

31st December 2023

BRIAN PAUL LIMITED

Chartered Accountants & Statutory Auditors

Chase Green House

42 Chase Side

Enfield

Middlesex

THE COUNCIL OF EUROPEAN JAMAATS
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 December 2023

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THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT **YEAR ENDED 31 December 2023**

The trustees present their report and the financial statements of the Charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity No: 1096111 (England & Wales)

Principal Office The Council of European Jamaats
Unit 401, 1st floor
Metroline House, 118-122 College Road
HA1 1BQ

Trustees:	Mr Salim Rehmatullah	President
	Mr Murtaza Kanani	Vice President
	Mrs Azmina Hansraj	Secretary General (Appointed 11/08/2023)
	Mr Mohammed Ali Muraj	Honorary Treasurer
	Mr Nawal Jeraj	Assistant Secretary General(Appointed 11/08/2023)
	Mr Naime Vally	Assistant Honorary Treasurer
	Mr Murtaza Bharwani	
	Mr Arif Hiridjee	
	Dr Husein Jiwa	
	Ms Sabira Lakha	Resigned 14/07/2023
	Mr Farhan Jamal	Resigned 14/07/2023
	Mr Salim Hamir	Resigned 09/10/2023
	Dr Rizwan Alidina	Resigned 25/10/2023
	Mr Imran Najafi	Resigned 23/09/2023
	Mr Rasool Bhamani	
	Mr Hussein-Ali Rahemtulla	
	Mr Kamran Shah	
	Mr Shakir Rahemtulla	
	Mr Rizwan Rahemtulla	Resigned 23/09/2023
	Mr Mohammed Mohsin Asaria	Resigned 16/06/2023
	Mr Sibtain Allibhai	
	Mr Moshin Kassam	Resigned 16/06/2023
	Mr Soudjad Cassam Chenai	
	Mr Arif Kassam	Resigned 20/06/2023
	Mr Azad Poptani	
	Mr Mounisse Cheraly	Resigned 07/01/2024
	Mr Muntazir Haji	
	Mrs Nasima Karim	
	Mr Riaz Kaba	
	Mr Zaheer Allarakhia	Resigned 03/08/2023
	Mr Shabbir Merali	
	Mrs Fatim Riyaz Bandali	
	Mr Sajad Manji	
	Mr Faysal Pirmohamed	Resigned 16/06/2023
	Aliasgher Allibhai	Appointed 15/04/2024
	Mr Abbas Kara	Resigned 16/06/2023
	Mr Miqdad Master	
	Mr Mehdi Najafi	Appointed 21/09/2023
	Mr Hussein Elias	Appointed 25/10/2023
	Mr Aliasgar Khimani	Appointed 16/06/2023
	Mr Qasim Ali Alidina	Appointed 16/06/2023
	Mr Shakil Dharas	Appointed 20/06/2023
	Mr Nahushad Dhanji	Appointed 03/08/2023
	Mr Camil Hiedjee	Appointed 07/01/2024
	Mr Abbas Manji	Appointed 23/09/2023
	Mr Altaf Hussein Ahmed Daya	Appointed 17/05/2023
	Mr Mehboob Dossa	Appointed 09/10/2023
	Mr Sultan Kanani	Appointed 18/02/2023

Auditors: Brian Paul Limited
Chartered Accountants & Statutory Auditor
Chase Green House
42 Chase Side
Enfield
Middlesex EN2 6NF

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 December 2023

Bankers:

Habib Bank AG Zurich	National Westminster bank PLC
Habib House	Cathedral square
42 Moorgate, London	Peterborough
EC2R 6JJ	PE1 1XH

Structure, governance and management

The Charity is governed by its constitution and is constituted as a charitable trust. The constitution was adopted on 15 December 2002 as amended on 01 December 2013.

The trustees of The Council of European Jamaats are the members of the council of management. They are for the purposes of the constitution, officers of the Charity.

The trustees are responsible for the overall management and control of the Charity and meet regularly to manage its affairs. Staff and volunteer resources are divided into religious, finance and administration.

Objectives and activities

The object for which the Charity has been established is to promote and advance the Islamic Religion in accordance with the principles of the Shia Ithna-Asheri faith. The Charity through its Executive Committee shall have the power:

- (a) To encourage the practice of the Islamic Religion as taught by Shia Ithna-Asheri Sharia throughout Europe,
- (b) To eradicate poverty,
- (c) To advance education amongst the community,
- (d) To relieve those in need by reason of youth, age, ill health, and disability, financial hardship or other disadvantages, and
- (e) To do all such others things as shall further the above-mentioned object.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and setting the grant making policy for the year.

The Charity also aims to foster closer relationships amongst the elderly by facilitating various meetings and seminars as well as holding social events in the year.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* FOR THE YEAR ENDED 31 December 2023

Achievements and performance

The trustees are pleased that the achievements and performance of the Trust, as set out below, demonstrate concrete progress during the year.

The Charity has organised several events, activities and programmes to fulfil its objectives using all mediums at its disposal to promote the services provided.

Amongst the activities held during the year were the following:

- Publishing:
 - Regular publications for members
 - Religious materials for use by members
 - Arranging seminars and events
- Organising:
 - Media training
 - Seminars and events for women and senior citizens
 - Annual conferences for religious scholars and students
 - Fund raising activities for a number of relief and humanitarian projects
- Enhancing relationships with other charities
- Working with government departments and Charity Commission on mutual projects
- Promotion of education, both secular and religious through seminars, courses and camps
- Provide Mediation Services
- Revamp and maximize the utilization of the Charity's website

Developments and improvements across all main areas during 2023 have enabled the Charity to enhance its services to its members.

Financial review

The results of the group's activities are shown on pages 11 to 27 of the financial statements.

The incoming resources of the Group increased by 68% to £1,464,508 and the Outgoing Group's Resources increased by 52% to £1,299,455

Unrestricted funds amounted to £1,331,728 (2022 - £1,330,685) at the balance sheet date. These are unrestricted funds which are available for use at the discretion of the trustees to further the general objects of the Charity and which have not been designated for other purposes.

Restricted funds comprise unexpended balances of donations held on trust to be applied for specific purposes.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* **FOR THE YEAR ENDED 31 December 2023**

With respect to the Charity's subsidiary, European Hajj Company Limited, the unprecedented and rapid spread of COVID-19 together with local restrictions has put a temporary restriction on the performance of the company's activities. Therefore during this period the company did not carry out the activities from which it generates most of its income.

Key management personnel remuneration

The Office Bearers, comprising the President, Vice President, Secretary General, Honorary Treasurer, Assistant Secretary General and Assistant Honorary Treasurer are considered to be the key management personnel of the Charity, in charge of directing and controlling the Charity and running its day to day operations. All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with the Board of Trustees, and, in accordance with the Trust's policy, withdraw from decisions where a conflict of interest arises.

Details of trustee expenses and related party transactions are disclosed in note 19 to the accounts.

Risk management

The trustees have assessed the major risks to which the charity may be exposed, in particular those relating to meeting payments to suppliers and the use of restricted funds. The trustees are also satisfied that systems are in place to mitigate exposure to these risks and the processes implemented are designed to minimise any impact on the Charity, should any of these risks materialise.

Reserves policy

The trustees aim to maintain reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure approximately £30,000. The trustees consider that a level of three months will provide sufficient funds to cover any unexpected expenditure requirements.

Plans for future periods

With respect to the charity, we hope for 2024 and subsequent to be more positive years compared to previous years where there was an unprecedented impact of COVID-19 putting a temporary restriction on the activities.

Auditors

The auditors, Brian Paul Limited, are eligible for re-appointment.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 December 2023

Fundraising policy

Although the charity is not a member of the Institute of Fundraising it does however abide by the principles of good fundraising practices. The charity doesn't work with or employ third party fundraisers. A complaints policy is in operation and the trustees are pleased to confirm that no complaint on fundraising or any other matter has come to light.

Trustees' responsibilities statement

The trustees 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).

The law applicable to charities in England and Wales requires the Charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity 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 in the applicable 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 the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 5th October 2024 and signed on behalf of the board of trustees by:



Salim Rehmatullah (Sep 24, 2024 14:07 GMT+1)

Mr S Rehmatullah
President



M. Muraj (Oct 5, 2024 14:42 GMT+1)

Mr M Muraj
Honorary Treasurer

THE COUNCIL OF EUROPEAN JAMAATS

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS

YEAR ENDED 31 December 2023

Opinion

We have audited the financial statements of The Council of European Jamaats (the "Charity") for the year ended 31 December 2023 which comprise the consolidated statement of financial activities, consolidated statement of financial position, charity statement of financial position, consolidated statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. 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 Charity's affairs as at 31 December 2023 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;
- 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 Charity'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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

THE COUNCIL OF EUROPEAN JAMAATS
INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS(continued)
YEAR ENDED 31 December 2023

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 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.

Opinions on other matters prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the trustees' report has been prepared in accordance with applicable requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

THE COUNCIL OF EUROPEAN JAMAATS
INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS (continued)
YEAR ENDED 31 December 2023

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees 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 they 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 auditor's 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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;

THE COUNCIL OF EUROPEAN JAMAATS

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS (continued)
YEAR ENDED 31 December 2023

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, UK Taxes Acts, data protection, anti-bribery, employment, environmental and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

THE COUNCIL OF EUROPEAN JAMAATS

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS *(continued)*
YEAR ENDED 31 December 2023**

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


[Paul Phillips \(Oct 5, 2024 18:14 GMT+1\)](#)

Paul Phillips (Senior Statutory Auditor)

**For and on behalf of
Brian Paul Limited
Chartered Accountants & Statutory Auditors
Chase Green House
42 Chase Side
Enfield
Middlesex
EN2 6NF**

5th October 2024

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments					
Donations and legacies	4	152,184	1,258,962	1,411,146	751,974
Other income	5	53,362	-	53,362	117,807
Total income		205,546	1,258,962	1,464,508	869,781
Expenditure					
Expenditure on charitable activities	6,7	(204,504)	(1,088,249)	(1,292,753)	(855,855)
Other expenditure	8	-	(6,702)	(6,702)	2,248
Total expenditure		(204,504)	(1,094,951)	(1,299,455)	(853,607)
Net income		1,042	164,011	165,053	16,174
Reconciliation of funds					
Total funds brought forward	21	1,330,686	52,769	1,383,455	1,367,281
Total funds carried forward	21	1,331,728	216,780	1,548,508	1,383,455

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED BALANCE SHEET
AS AT 31 December 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	12	-		-	
Investment property	14	270,000		270,000	
Investment		<u>697,065</u>	967,065	<u>645,105</u>	915,105
Current assets					
Debtors	15	380,786		336,728	
Cash at bank and in hand	16	<u>495,492</u>		<u>527,528</u>	
		876,278		864,256	
CREDITORS : amounts falling due within one year	17	<u>(294,835)</u>		<u>(395,907)</u>	
NET CURRENT ASSETS			<u>581,443</u>		<u>468,349</u>
Total assets less current liabilities			<u>1,548,508</u>		<u>1,383,454</u>
Net assets			<u><u>1,548,508</u></u>		<u><u>1,383,454</u></u>
Funds					
Restricted funds	21		216,780		52,769
Unrestricted funds	21		1,331,728		1,330,685
Total charity funds			<u><u>1,548,508</u></u>		<u><u>1,383,454</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 5th October 2024 and are signed on behalf of the board by:



[Salim Rehmatullah \(Sep 24, 2024 14:07 GMT+1\)](#)

Mr Salim Rehmatullah

President



[M. Muraj \(Oct 5, 2024 14:42 GMT+1\)](#)

Mr Mohammed Muraj

Honorary Treasurer

THE COUNCIL OF EUROPEAN JAMAATS

**BALANCE SHEET (CHARITY)
AS AT 31 December 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	12	270,000	270,000
Investments	13	697,166	645,206
		<u>967,166</u>	<u>915,206</u>
Current assets			
Debtors	15	319,924	277,347
Cash at bank and in hand	16	495,412	439,404
		<u>815,336</u>	<u>716,751</u>
CREDITORS : amounts falling due within one year	17	<u>(234,040)</u>	<u>(255,251)</u>
NET CURRENT ASSETS		581,296	461,500
Total assets less liabilities		<u>1,548,462</u>	<u>1,376,706</u>
Net assets		<u><u>1,548,462</u></u>	<u><u>1,376,706</u></u>
Funds			
Restricted funds	21	216,734	46,021
Unrestricted funds	21	1,331,728	1,330,685
Total charity funds		<u><u>1,548,462</u></u>	<u><u>1,376,706</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 5th October 2024 and are signed on behalf of the board by:



Salim Rehmatullah (Sep 24, 2024 14:07 GMT+1)

Mr Salim Rehmatullah

President



M. Muraj (Oct 5, 2024 14:42 GMT+1)

Mr Mohammed Muraj

Honorary Treasurer

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED STATEMENT OF CASH FLOWS

AS AT 31 December 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income for the year	165,053	16,174
Adjustments for:		
Dividends, interest and rents from investments	(53,362)	(117,807)
Depreciation	-	-
(Increase)/decrease in debtors	(44,058)	10,170
Increase/(decrease) in creditors	(101,071)	37,057
Net cash from operating activities	(33,438)	(54,406)
Cash flows from investing activities		
Dividends, interest and rents received from investments	53,362	117,807
Investment additions	(51,960)	-
Net Cash (used in) investing activities	1,402	117,807
Change is cash and cash equivalents in the year	(32,036)	63,401
Cash and cash equivalents at the beginning of the year	527,528	464,127
Cash and cash equivalents at end of year	495,492	527,528

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 December 2023

1. General information

The Charity is a registered charity in England and Wales and is unincorporated. The financial statements are prepared in sterling, which is the functional currency of the entity.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Basis of consolidation

The financial statements consolidate the results of the Charity and its subsidiary undertaking on a line-by-line basis. The entity consolidated is listed in note 23 of the accounts with further analysis provided. A separate Statement of Financial Activities for the Charity has not been presented as the Charity has taken advantage of exemptions afforded. The surplus of the parent Charity was £171,755 (2022: £13,926). Uniform SORP accounting policies have been applied.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the Charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the Charity; it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is confirmed and its amount can be measured reliably

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2023

3. Accounting policies (*continued*)

• income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

• expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

• expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

• other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	- over the life of the asset
Fixtures and fittings	- 20% straight line
Equipment	- 20% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2023

3. Accounting policies (*continued*)

Investment properties are measured initially at cost, and subsequently at fair value at the reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments, regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2023

4 Donations and legacies

Consolidated	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Donations				
Donations	10,301	-	10,301	1,491
Subscriptions	13,200	-	13,200	13,600
Marriage seminar	1,060	-	1,060	1,200
Bab Al & Madinatul; Ilm Camp	5,392	-	5,392	11,839
MAMT	19,868	-	19,868	11,796
Capacity building	10,223	-	10,223	5,524
Seniors Trip	-	-	-	2,687
Camp CoEJ	7,615	-	7,615	-
Scholars/ICRA	-	-	-	3,000
Womens and Youth retreat	4,000	-	4,000	-
WF Grant	50,000	-	50,000	74,410
Seniors Trip Africa	26,924	-	26,924	-
Gift Aid income	3,601	-	3,601	5,926
Bank interest received	10,513	-	10,513	-
Rent Income - Mobile Homes	-	-	-	72,750
Rent income - properties	19,923	-	19,923	17,645
General donations (note 20)	-	1,258,962	1,258,962	620,501
Donation - CoEJ Investment	22,926	-	22,926	27,412
	205,546	1,258,962	1,464,508	869,781

Charity	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Donations				
Donations	10,301	-	10,301	1,491
Subscriptions	13,200	-	13,200	13,600
Marriage seminar	1,060	-	1,060	1,200
Bab Al & Madinatul; Ilm Camp	5,392	-	5,392	11,839
MAMT	19,868	-	19,868	11,796
Capacity building	10,223	-	10,223	5,524
Seniors Trip	-	-	-	2,687
Camp CoEJ	7,615	-	7,615	-
Scholars/ICRA	-	-	-	3,000
Womens and Youth retreat	4,000	-	4,000	-
WF Grant	50,000	-	50,000	74,410
Seniors Trip Africa	26,924	-	26,924	-
Gift Aid income	3,601	-	3,601	5,926
Bank interest received	-	-	-	-
General donations	-	1,258,962	1,258,962	620,501
	152,184	1,258,962	1,411,146	751,974

5 Other income - Consolidated

	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£
Hajj income - European Hajj Company Ltd	-	-	-
Bank interest	10,513	-	10,513
Rent income - properties	19,923	-	19,923
Donation income from KSIMC JV	22,926	-	22,926
	53,362	-	53,362

Previous year - consolidated and charity

	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£
Hajj income - European Hajj Company Ltd	-	-	-
Part settlement income - mobile homes	72,750	-	72,750
Rent income - properties	17,645	-	17,645
Donation income from KSIMC JV	27,412	-	27,412
	117,807	-	117,807

Other income - Charity

	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£
Bank interest	10,513	-	10,513
Rent income - properties	19,923	-	19,923
Donation income from KSIMC JV	22,926	-	22,926
	53,362	-	53,362

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2023

6. Expenditure on charitable activities - Consolidated

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Bab Al Madinatul Ilm Camp	11,628	-	11,628	22,295
MAMT	38,513	-	38,513	17,605
Donations	10,003	-	10,003	-
Womens activities		-	-	1,333
Marriage seminar	3,270	-	3,270	5,232
Capacity building	7,771	-	7,771	7,343
Board secretary		-	-	2,610
Mediation	495	-	495	-
Womens and Youth retreat	17,858	-	17,858	-
Scholars/ICRA	1,000	-	1,000	6,000
Seniors trip Africa	30,206	-	30,206	7,687
Board Conference		-	-	2,232
Census		-	-	4,880
Camp CoEJ	12,693	-	12,693	-
Business directory		-	-	5,041
Seniors Gathering	500	-	500	-
Leadership summit	1,504	-	1,504	-
Other donations		-	-	-
Support costs (Note 7)	69,063	-	69,063	74,021
Other charitable activities (Note 20)	-	1,088,249	1,088,249	699,576
	204,504	1,088,249	1,292,753	855,855

7. Expenditure on charitable activities - Support costs

Charity	2023 £	2022 £
Rent	-	4,836
Rates		-
Photocopier rental		-
Travelling	12,200	15,744
Meeting expenses	1,300	2,666
Printing, postage and stationary	-	8
Telephone and internet	1,615	342
Cleaning		-
Software and website	3,816	3,757
ID checks	513	1,497
Legal fees	-	12,087
Professional fees	1,664	-
Accounting fees	-	3,405
Insurance	990	1,918
Bank and card charges	1,206	1,601
Marketing	1,101	2,751
Subcontractor costs	29,388	12,167
Audit fees	6,000	9,500
IT Costs	-	2,046
Leases	-	979
Foreign exchange gains and losses	1,490	(834)
Repairs and renewals	3,899	-
General expenses	233	310
Jamaat Support	3,000	-
Subscription	648	(875)
Equipment hire	-	116
	69,063	74,021

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)

8. Other expenditure

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Arrangement costs	-	3,723	3,723
Audit fees	-	1,200	1,200
Accountancy fees	-	480	480
Profit or loss on foreign exchange	-	1,685	1,685
Interest and penalty on late paid tax	-	140	140
Bank charges	-	1	1
Taxation	-	(527)	(527)
	<u>-</u>	<u>6,702</u>	<u>6,702</u>

Previous year

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Arrangement costs	-	3,588	3,588
Audit fees	-	600	600
Profit or loss on foreign exchange	-	(6,964)	(6,964)
Interest and penalty on late paid tax	-	-	-
Bank charges	-	-	-
Taxation	-	528	528
	<u>-</u>	<u>(2,248)</u>	<u>(2,248)</u>

9. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Audit fees	6,000	6,850
Depreciation of tangible fixed assets	-	-

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2023

10. Staff costs

The total staff costs and employee remuneration for the reporting period are analysed as follows:

	2023	2022
	£	£
Subcontractor costs	29,388	12,167
Social security costs	-	-
Pension	-	-
	<u>29,388</u>	<u>12,167</u>

The average head count of employees during the year was 1 (2022:1).

The key management personnel of the charity comprise trustees.

11. Trustee remuneration and expenses

No remuneration from employment with the Charity or a related entity were received by the trustees in this or the previous year.

Travelling expenses amounting to £12,200 (2022: £15,744) were incurred by the trustees

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2023

12. Tangible fixed assets
Consolidated

	Investment property £	Total £
Cost		
At 1 January 2023	270,000	270,000
Additions		
At 31 December 2023	270,000	270,000
Depreciation		
At 1 January 2023	-	-
Charge for the year	-	-
At 31 December 2023	-	-
Carrying amount		
At 31 December 2023	270,000	270,000
At 31 December 2022	270,000	270,000

Charity

	Investment property £	Total £
Cost		
At 1 January 2022	270,000	270,000
Additions		-
At 31 December 2023	270,000	270,000
Depreciation		
At 1 January 2023	-	-
Charge for the year		-
At 31 December 2023	-	-
Carrying amount		
At 31 December 2023	270,000	270,000
At 31 December 2022	270,000	270,000

The investment property was valued by an independent professional valuer in 2017. In 2023 it is the opinion of the trustees that the market value has not changed considerably since its last valuation by an independent professional valuer.

13. Investment

	Consolidated £	Charity £
At 1 January 2023	645,105	645,206
Additions	51,960	51,960
At 31 December 2023	697,065	697,166
At 31 December 2022	645,105	645,206

14. Investment property

	Total £
At 31 December 2023	270,000
At 31 December 2022	270,000

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2023

15. Debtors

Consolidated	2023	2022
	£	£
Prepayments and accrued income	146,106	105,169
Other debtors	234,680	231,559
	380,786	336,728

Charity	2023	2022
	£	£
Prepayments and accrued income	46,957	5,596
Other debtors	272,967	271,751
	319,924	277,347

16. Cash at hand

Consolidated	2023	2022
	£	£
Current accounts and deposit accounts	495,422	527,457
Cash in hand	71	71
	495,492	527,528

Charity	2023	2022
	£	£
Current accounts and deposit accounts	495,342	439,333
Cash in hand	71	71
	495,412	439,404

17. Creditors: amounts falling due within one year

Consolidated	2023	2022
	£	£
Trade creditors	26,670	37,702
Accruals	6,960	15,400
Corporation tax	502	890
Other creditors	260,703	341,915
	294,835	395,907

Charity	2023	2022
	£	£
Trade creditors	13,694	2,726
Accruals	6,000	14,200
Other creditors	214,346	238,325
	234,040	255,251

18. Subsidiary Company

	2023	2022
	£	£
Included in debtors are amount due from:		
European Hajj Company Limited	38,287	40,192

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2023

19. Related party transactions

The trustees give freely of their time and expertise without any form of remuneration or other benefit in cash or any kind (2022: £nil)

Included within other debtors in note 15 is a loan to Essex Jamaat of £206,525 (2022: £206,525) which amount is matched by a loan from the World Federation in the same amounts and included within other creditors in note 17

20. Analysis of movement in funds - Charity

Restricted Funds	Opening balance	Income	Expenditure	Closing balance
	£	£	£	£
Peterborough	(1)	0	-	(1)
Gaza Relief Fund	1,097	12,179	(6,673)	6,603
Campaign for Access to Clean Water	77		(77)	-
Leicester	2,000	87,456	(89,456)	-
Imam Reza Hardship Fund	12,230	112,914	(87,400)	37,744
Birmingham	-	70,000	(70,000)	-
AFED Sdolidarity Day		1,050	(1,050)	-
General Capital Projects		3,000	(3,000)	-
The Bhavnagar Tenant Housing		0	-	0
Refugees in Brussels	45	1	(46)	-
Nazar	(20)	2	-	(18)
East Africa Trip	1	(0)	(1)	(0)
Lady Zainab Helping Hand	1,318	120	(1,438)	-
Switzerland	14,000		(14,000)	-
Al Ghadeer Library Project	117	0	(117)	0
Emergency Relief Appeal	2,078	1,681	(3,969)	(210)
Iraq Appeal/Relief funds	1,424	301	(1,649)	76
Khums	10,184	560,574	(474,990)	95,768
Fitra	738	31,176	(23,891)	8,023
Relief funds	712	1,999	(2,711)	0
Fill My Cup-Back to School campaign	-	11	(1)	10
COVID funds	1	1,995	(3,830)	(1,834)
Iran Appeal	2,190	0	(2,190)	0
Morocco/Libya Relief		434	(100)	334
Fidya and kaffara	(2,108)	19,140	(17,032)	-
Sadaqa	6,000	112,133	(40,853)	77,280
Zakaat	108	229	(360)	(23)
Alim grant	(21,731)	75,689	(56,900)	(2,942)
Pakistan Appeal/Relief	1,777	907	(2,896)	(212)
Poor widows and orphans		9,391	(4,869)	4,522
Hadith e kisa Blanket	821	11	(822)	10
Hyderi Fund		59,703	(59,703)	-
Imam Zamim	2,666	4,147	(6,744)	69
Turkey /Syria Appeal		42,659	(57,856)	(15,197)
Afghanistan Appeal Refugees		847	(1,131)	(284)
ZCSS		170	(160)	10
WF Aid		5,622	(8,038)	(2,416)
Radde Mazalim		4,147		4,147
Ali Ashgar Water appeal		12,800	(12,755)	45
Yemen Appeal	25	377	(366)	36
SOS Seniors	260	2,085	(2,345)	-
Syrian Refugee Appeal		11		11
WF Aid Earthquake	2,416	1,305	(1,305)	2,416
Who is Hussain		1	(0)	0
Dar Ul Zahra	3,809		(3,809)	-
Muharram grant	1,500		-	1,500
Ramadhan grant	1,900	22,122	(22,757)	1,265
Qurbani	388	572	(959)	1
	46,021	1,258,962	(1,088,249)	216,734
Unrestricted funds				
	Opening balance	Income	Expenditure	Closing balance
	£	£	£	£
General funds	1,330,686	205,546	204,504	1,331,728
	1,330,686	205,546	204,504	1,331,728

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2023

21. Analysis of charitable funds

**Consolidated
Unrestricted funds**

	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
Unrestricted funds	1,330,686	205,546	(204,504)	1,331,728
				-
	1,330,686	205,546	(204,504)	1,331,728

Restricted funds

	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
Restricted funds	52,769	1,258,962	(1,094,951)	216,780
				-
	52,769	1,258,962	(1,094,951)	216,780

**Charity
Unrestricted funds**

	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
Unrestricted funds	1,330,686	205,546	(204,504)	1,331,728
	1,330,686	205,546	(204,504)	1,331,728

Restricted funds

	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
Restricted funds	46,021	1,258,962	(1,088,249)	216,734
	46,021	1,258,962	(1,088,249)	216,734

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2023

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	750,286	216,780	967,065
Net current assets	581,443		581,443
Net assets	1,331,729	216,780	1,548,508

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	862,336	52,769	915,105
Net current assets	468,349		468,349
Net assets	1,330,685	52,769	1,383,454

23. Subsidiary company - The European Hajj Company Ltd

The Charity owns the whole of the issued ordinary share capital of The European Hajj Company Limited, a company registered in England and Wales (Reg. No. 06281391). The subsidiary is used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the SOFA. The total net loss forms part of the restricted funds of the consolidated accounts. A summary of the results of the subsidiary is shown below:

	2023 £	2022 £
Turnover	-	-
Cost of sales	(3,723)	(3,588)
	(3,723)	(3,588)
Sundry income		-
Administrative expenses	(3,506)	6,364
	(7,229)	2,776
Taxation	527	(528)
Profit for the financial year	(6,702)	2,248

The aggregate of the assets, liabilities and funds was:

	2023 £	2022 £
Assets	99,229	187,697
Liabilities	(99,079)	(180,845)
	150	6,852

Council of European Jamaats WP

31.12.2023....to be signed

Final Audit Report

2024-10-05

Created:	2024-09-24
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Accounts



CHARITY REGISTRATION NUMBER: 1096111

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED FINANCIAL STATEMENTS

31st December 2022

BRIAN PAUL LIMITED

Chartered Accountants & Statutory Auditors

Chase Green House

42 Chase Side

Enfield

Middlesex

EN2 6NF

THE COUNCIL OF EUROPEAN JAMAATS
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 December 2022

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THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 December 2022

The trustees present their report and the financial statements of the Charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity No: 1096111 (England & Wales)

Principal Office The Council of European Jamaats
Unit 401, 1st floor
Metroline House, 118-122 College Road
HA1 1BQ

Trustees:	Mr Salim Rehmatullah	President
	Mr Murtaza Kanani	Vice President
	Ms Sabira Lakha	Secretary General Retired 13/07/2023
	Mrs Azmina Hansraj	Secretary General Appointed 11/08/2023
	Mr Mohammed Ali Muraj	Honorary Treasurer
	Mr Farhan Jamal	Assistant Secretary General Retired 13/07/2023
	Mrs Nawal Jeraj	Assistant Secretary General Appointed 11/08/2023
	Mr Naïme Vally	Assistant Honorary Treasurer
	Mr Murtaza Bharwani	
	Mr Arif Hiridjee	
	Dr Husein Jiwa	
	Mr Salim Hamir	
	Dr Rizwan Alidina	
	Mr Imran Najafi	
	Mr Rasool Bhamani	
	Mr Hussein-Ali Rahemtulla	
	Mr Kamran Shah	
	Mr Shakir Rahemtulla	
	Mr Rizwan Rahemtulla	
	Mr Mohammed Mohsin Asaria	
	Dr. Hassani Dewji	Retired 20/05/2022
	Mr Sibtain Allibhai	
	Mr Moshin Kassam	
	Mr Soudjad Cassam Chenai	
	Mr Arif Kassam	
	Mr Azad Poptani	
	Mr Mounisse Cheraly	
	Mr Muntazir Haji	
	Mrs Nasima Karim	
	Mr Riaz Kaba	
	Mr Zaheer Allarakhia	
	Ms Zainab Ladha	Retired 18/02/2023
	Mr Shabbir Merali	Appointed 16/10/2022
	Mrs Fatim Riyaz Bandali	Appointed 01/04/2022
	Mr Sajad Manji	Appointed 28/07/2022
	Mr Faysal Pirmohamed	Appointed 21/02/2022
	Mr Sultan Kanani	Appointed 18/02/2023
	Mr Abbas Kara	Appointed 21/06/2022
	Mr Miqdad Master	Appointed 01/04/2022
	Mr. Altaf Daya	Appointed 17/05/2023

Auditors: Brian Paul Limited
Chartered Accountants & Statutory Auditor
Chase Green House
42 Chase Side
Enfield
Middlesex EN2 6NF

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 December 2022

Bankers:

Habib Bank AG Zurich	National Westminster bank PLC
Habib House	Cathedral square
42 Moorgate, London	Peterborough
EC2R 6JJ	PE1 1XH

Structure, governance and management

The Charity is governed by its constitution and is constituted as a charitable trust. The constitution was adopted on 15 December 2002 as amended on 01 December 2013.

The trustees of The Council of European Jamaats are the members of the council of management. They are for the purposes of the constitution, officers of the Charity.

The trustees are responsible for the overall management and control of the Charity and meet regularly to manage its affairs. Staff and volunteer resources are divided into religious, finance and administration.

Objectives and activities

The object for which the Charity has been established is to promote and advance the Islamic Religion in accordance with the principles of the Shia Ithna-Asheri faith. The Charity through its Executive Committee shall have the power:

- (a) To encourage the practice of the Islamic Religion as taught by Shia Ithna-Asheri Sharia throughout Europe,
- (b) To eradicate poverty,
- (c) To advance education amongst the community,
- (d) To relieve those in need by reason of youth, age, ill health, and disability, financial hardship or other disadvantages, and
- (e) To do all such others things as shall further the above-mentioned object.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and setting the grant making policy for the year.

The Charity also aims to foster closer relationships amongst the elderly by facilitating various meetings and seminars as well as holding social events in the year.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* FOR THE YEAR ENDED 31 December 2022

Achievements and performance

The trustees are pleased that the achievements and performance of the Trust, as set out below, demonstrate concrete progress during the year.

The Charity has organised several events, activities and programmes to fulfil its objectives using all mediums at its disposal to promote the services provided.

Amongst the activities held during the year were the following:

- Publishing:
 - Regular publications for members
 - Religious materials for use by members
 - Arranging seminars and events
- Organising:
 - Media training
 - Seminars and events for women and senior citizens
 - Annual conferences for religious scholars and students
 - Fund raising activities for a number of relief and humanitarian projects
- Enhancing relationships with other charities
- Working with government departments and Charity Commission on mutual projects
- Promotion of education, both secular and religious through seminars, courses and camps
- Provide Mediation Services
- Revamp and maximize the utilization of the Charity's website

Financial review

The results of the group's activities are shown on pages 10 to 25 of the financial statements.

The incoming resources of the Group decreased by 36% to £869,781 and the Outgoing Group's Resources decreased by 25% to £853,607.

Unrestricted funds amounted to £1,330,685 (2021 - £1,237,684) at the balance sheet date. These are unrestricted funds which are available for use at the discretion of the trustees to further the general objects of the Charity and which have not been designated for other purposes.

Restricted funds comprise unexpended balances of donations held on trust to be applied for specific purposes.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* **FOR THE YEAR ENDED 31 December 2022**

With respect to the Charity's subsidiary, European Hajj Company Limited, the unprecedented and rapid spread of COVID-19 has put a temporary restriction on the performance of the company's activities. Therefore during this period the company did not carry out the activities from which it generates most of its income.

Key management personnel remuneration

The Office Bearers, comprising the President, Vice President, Secretary General, Honorary Treasurer, Assistant Secretary General and Assistant Honorary Treasurer are considered to be the key management personnel of the Charity, in charge of directing and controlling the Charity and running its day to day operations. All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with the Board of Trustees, and, in accordance with the Trust's policy, withdraw from decisions where a conflict of interest arises.

Details of trustee expenses and related party transactions are disclosed in note 19 to the accounts.

Risk management

The trustees have assessed the major risks to which the charity may be exposed, in particular those relating to meeting payments to suppliers and the use of restricted funds. The trustees are also satisfied that systems are in place to mitigate exposure to these risks and the processes implemented are designed to minimise any impact on the Charity, should any of these risks materialise.

Reserves policy

The trustees aim to maintain reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure approximately £30,000. The trustees consider that a level of three months will provide sufficient funds to cover any unexpected expenditure requirements.

Plans for future periods

In the forthcoming year, the Charity will aim to:

- Promote and support excellence in the delivery of its activities
- Ensure strong governance, leadership and accountability
- To hold regular meetings and engage with member organisations
- To oversee the operation of its two subsidiaries
- To ensure financial stability and viability of the Charity

Auditors

The auditors, Brian Paul Limited, were appointed late in 2022 to fill a casual vacancy and are eligible for re-appointment.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 December 2022

Fundraising policy

Although the charity is not a member of the Institute of Fundraising it does however abide by the principles of good fundraising practices. The charity doesn't work with or employ third party fundraisers. A complaints policy is in operation and the trustees are pleased to confirm that no complaint on fundraising or any other matter has come to light.

Trustees' responsibilities statement

The trustees 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).

The law applicable to charities in England and Wales requires the Charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity 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 in the applicable 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 the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 08/10/2023 and signed on behalf of the board of trustees by:

Salim Rehmatullah
Salim Rehmatullah (Oct 8, 2023 11:52 GMT+1)

Mr S Rehmatullah
President

Mohammed Muraj
Mohammed Muraj (Oct 8, 2023 11:50 GMT+1)

Mr M Muraj
Honorary Treasurer

THE COUNCIL OF EUROPEAN JAMAATS
INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS
YEAR ENDED 31 December 2022

Opinion

We have audited the financial statements of The Council of European Jamaats (the "Charity") for the year ended 31 December 2022 which comprise the consolidated statement of financial activities, consolidated statement of financial position, charity statement of financial position, consolidated statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. 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 Charity's affairs as at 31 December 2022 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;
- 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 Charity'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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 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.

THE COUNCIL OF EUROPEAN JAMAATS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS (continued) YEAR ENDED 31 December 2022

Opinions on other matters prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the trustees' report has been prepared in accordance with applicable requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees 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 they 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 auditor's 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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;

THE COUNCIL OF EUROPEAN JAMAATS

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS *(continued)*
YEAR ENDED 31 December 2022**

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, UK Taxes Acts, data protection, anti-bribery, employment, environmental and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

THE COUNCIL OF EUROPEAN JAMAATS

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS (continued)
YEAR ENDED 31 December 2022

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Brian Paul

Paul Phillips (Senior Statutory Auditor)

For and on behalf of
Brian Paul Limited
Chartered Accountants & Statutory Auditors
Chase Green House
42 Chase Side
Enfield
Middlesex
EN2 6NF

Dated 09/12/2023

THE COUNCIL OF EUROPEAN JAMAATS
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments					
Donations and legacies	4	131,473	620,501	751,974	1,151,089
Other income	5	117,807	-	117,807	197,515
Total income		249,280	620,501	869,781	1,348,604
Expenditure					
Expenditure on charitable activities	6,7	(156,279)	(699,576)	(855,855)	(1,133,513)
Other expenditure	8	-	2,248	2,248	1,542
Total expenditure		(156,279)	(697,328)	(853,607)	(1,131,971)
Net income		93,001	(76,828)	16,174	216,633
Reconciliation of funds					
Total funds brought forward	21	1,237,684	129,597	1,367,281	1,119,719
Total funds carried forward	21	1,330,685	52,769	1,383,455	1,336,352

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED BALANCE SHEET
AS AT 31 December 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	12	-	-	-	-
Investment property	14	270,000		270,000	
Investment		<u>645,105</u>	915,105	<u>645,105</u>	915,105
Current assets					
Debtors	15	336,728		346,898	
Cash at bank and in hand	16	<u>527,528</u>		<u>464,127</u>	
		864,256		811,025	
CREDITORS : amounts falling due within one year	17	<u>(395,907)</u>		<u>(389,778)</u>	
NET CURRENT ASSETS			<u>468,349</u>		<u>421,247</u>
Total assets less current liabilities			<u>1,383,454</u>		<u>1,336,352</u>
Net assets			<u><u>1,383,454</u></u>		<u><u>1,336,352</u></u>
Funds					
Restricted funds	21		52,769		168,549
Unrestricted funds	21		1,330,685		1,167,803
Total charity funds			<u><u>1,383,454</u></u>		<u><u>1,336,352</u></u>

These financial statements were approved by the board of trustees and authorised for issue on
08/10/2023 and are signed on behalf of the board by:

Salim Rehmatullah
Salim Rehmatullah (Oct 8, 2023 11:52 GMT+1)

.....
Mr Salim Rehmatullah
President

Mohammed Muraj
Mohammed Muraj (Oct 8, 2023 11:50 GMT+1)

.....
Mr Mohammed Muraj
Honorary Treasurer

THE COUNCIL OF EUROPEAN JAMAATS

**BALANCE SHEET (CHARITY)
AS AT 31 December 2022**

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	12		270,000		270,000
Investments	13		645,206		645,206
			<u>915,206</u>		<u>915,206</u>
Current assets					
Debtors	15	277,347		316,550	
Cash at bank and in hand	16	439,404		382,967	
		<u>716,751</u>		<u>699,517</u>	
CREDITORS : amounts falling due within one year	17	<u>(255,251)</u>		<u>(251,942)</u>	
NET CURRENT ASSETS			461,500		447,574
Total assets less liabilities			<u>1,376,706</u>		<u>1,362,780</u>
Net assets			<u><u>1,376,706</u></u>		<u><u>1,362,780</u></u>
Funds					
Restricted funds	21		46,021		125,096
Unrestricted funds	21		1,330,686		1,237,684
Total charity funds			<u><u>1,376,706</u></u>		<u><u>1,362,780</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 08/10/2023 and are signed on behalf of the board by:

Salim Rehmatullah
Salim Rehmatullah (Oct 8, 2023 11:52 GMT+1)

Mr Salim Rehmatullah
President

Mohammed Muraj
Mohammed Muraj (Oct 8, 2023 11:50 GMT+1)

Mr Mohammed Muraj
Honorary Treasurer

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED STATEMENT OF CASH FLOWS

AS AT 31 December 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income for the year	16,174	216,633
Adjustments for:		
Dividends, interest and rents from investments	(117,807)	(197,515)
Write off from CoEJ Investment Ltd	-	(30,033)
Depreciation	-	-
(Increase)/decrease in debtors	10,170	146,889
Increase/(decrease) in creditors	37,057	(141,082)
Net cash from operating activities	(54,406)	(5,107)
Cash flows from investing activities		
Dividends, interest and rents received from investments	117,807	227,548
Disposal/(purchase) of investments		-
Net Cash (used in) investing activities	117,807	227,548
Change in cash and cash equivalents in the year	63,401	222,441
Cash and cash equivalents at the beginning of the year	464,127	241,686
Cash and cash equivalents at end of year	527,528	464,127

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 December 2022

1. General information

The Charity is a registered charity in England and Wales and is unincorporated. The financial statements are prepared in sterling, which is the functional currency of the entity.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Basis of consolidation

The financial statements consolidate the results of the Charity and its subsidiary undertaking on a line-by-line basis. The entity consolidated is listed in note 23 of the accounts with further analysis provided. A separate Statement of Financial Activities for the Charity has not been presented as the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006. The surplus of the parent Charity was £13,926 (2021: £215,091). Uniform SORP accounting policies have been applied.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the Charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the Charity; it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is confirmed and its amount can be measured reliably

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2022

3. Accounting policies (continued)

• income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

• expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

• expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

• other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	- over the life of the asset
Fixtures and fittings	- 20% straight line
Equipment	- 20% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2022

3. Accounting policies (*continued*)

Investment properties are measured initially at cost, and subsequently at fair value at the reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments,' regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2022

4 Donations and legacies

<i>Consolidated</i>	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Donations				
Donations	1,491	-	1,491	35,133
Subscriptions	13,600	-	13,600	13,600
East Africa trip	-	-	-	1
Marriage seminar	1,200	-	1,200	180
Bab Al & Madinatul; Ilm Camp	11,839	-	11,839	-
MAMT	11,796	-	11,796	-
Capacity building	5,524	-	5,524	290
Mediation	-	-	-	250
Seniors Trip	2,687	-	2,687	-
CoEJ/WF heritage project	-	-	-	50
Wellbeing	-	-	-	1,280
Scholars/ICRA	3,000	-	3,000	3,854
Womens retreat	-	-	-	75
Madrasah Centre of Excellence	-	-	-	3,508
DBS checks	-	-	-	1,648
WF Grant	74,410	-	74,410	-
Seniors Trip Africa	-	-	-	-
COVID funds	-	-	-	-
Gift Aid income	5,926	-	5,926	17,829
Rent Income - Mobile Homes	72,750	-	72,750	-
Rent income - properties	17,645	-	17,645	-
General donations (note 20)	-	620,501	620,501	1,073,391
Donation - CoEJ Investment	27,412	-	27,412	-
	249,280	620,501	869,781	1,151,089

<i>Charity</i>	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Donations				
Donations	1,491	-	1,491	35,133
Subscriptions	13,600	-	13,600	13,600
East Africa trip	-	-	-	1
Marriage seminar	1,200	-	1,200	180
Bab Al & Madinatul; Ilm Camp	11,839	-	11,839	-
MAMT	11,796	-	11,796	-
Capacity building	5,524	-	5,524	290
Seniors Trip	2,687	-	2,687	-
CoEJ/WF heritage project	-	-	-	50
Wellbeing	-	-	-	1,280
Scholars/ICRA	3,000	-	3,000	3,854
Women's retreat	-	-	-	75
Madrasah Centre of Excellence	-	-	-	3,508
DBS checks	-	-	-	1,648
WF Grant	74,410	-	74,410	-
Seniors Trip Africa	-	-	-	-
Gift Aid income	5,926	-	5,926	17,829
General donations	-	620,501	620,501	1,073,391
	131,473	620,501	751,974	1,151,089

5 Other income - Consolidated

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Haji income - European Haji Company Ltd	-	-	-
Part settlement income - mobile homes	72,750	-	72,750
Rent income - properties	17,645	-	17,645
Donation income from KSIMC JV	27,412	-	27,412
	117,807	-	117,807

Previous year - consolidated and charity

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Haji income - European Haji Company Ltd	-	-	-
Part settlement income - mobile homes	119,965	-	119,965
Rent income - properties	13,836	-	13,836
Donation income from KSIMC JV	63,714	-	63,714
	197,515	-	197,515

Other income - Charity

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Part settlement income - mobile homes	72,750	-	72,750
Rent income - properties	17,645	-	17,645
Donation income from KSIMC JV	27,412	-	27,412
	117,807	-	117,807

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2022

6. Expenditure on charitable activities - Consolidated and charity

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Bab Al Madinatul Ilm Camp	22,295	-	22,295	-
MAMT- Gents	17,605	-	17,605	814
Womens retreat	-	-	-	75
Womens activities	1,333	-	1,333	-
Marriage seminar	5,232	-	5,232	61
Capacity building	7,343	-	7,343	-
Board secretary	2,610	-	2,610	-
Mediation	-	-	-	1,045
Madrasah Centre of Excellence	-	-	-	3,508
Scholars/ICRA	6,000	-	6,000	-
Seniors trip	7,687	-	7,687	-
Board Conference	2,232	-	2,232	-
Census	4,880	-	4,880	-
CoEJ/WF heritage project	-	-	-	247
Business directory	5,041	-	5,041	789
Scholars/ICRA	-	-	-	4,600
Leadership summit	-	-	-	4,041
Other donations	-	-	-	37,253
Support costs (Note 7)	74,021	-	74,021	82,766
Other charitable activities (Note 20)	-	699,576	699,576	998,314
	156,279	699,576	855,855	1,133,513

7. Expenditure on charitable activities - Support costs
Charity

	2022 £	2021 £
Rent	4,836	18,144
Rates	-	993
Photocopier rental	-	2,006
Travelling	15,744	301
Meeting expenses	2,666	356
Printing, postage and stationary	8	338
Telephone and internet	342	669
Cleaning	-	20
Software and website	3,757	8,051
ID checks	1,497	3,270
Legal fees	12,087	4,575
Professional fees	-	520
Accounting fees	3,405	300
Insurance	1,918	1,725
Bank and card charges	1,601	1,476
Marketing	2,751	77
Salaries and social security costs	12,167	32,952
Audit fees	9,500	3,000
IT Costs	2,046	-
Leases	979	-
foreign exchange gains and losses	(834)	-
Recruitment expenses	-	1,036
General expenses	310	825
Bad debt write off	-	18
Subscription	(875)	2,112
Equipment hire	116	-
	74,021	82,766

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)

8. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Arrangement costs	-	3,588	3,588
Audit fees	-	600	600
Profit or loss on foreign exchange	-	(6,964)	(6,964)
Taxation	-	528	528
	<u>-</u>	<u>(2,248)</u>	<u>(2,248)</u>

Previous year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Other operating income	-	(1,635)	(1,635)
Administrative costs	-	39	39
Bank charges	-	6	6
Subscriptions	-	1,106	1,106
Audit fees	-	600	600
Profit or loss on foreign exchange	-	(2,020)	(2,020)
Taxation	-	362	362
	<u>-</u>	<u>(1,542)</u>	<u>-</u>
	<u>-</u>	<u>(1,542)</u>	<u>(1,542)</u>

9. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Audit fees	6,850	3,600

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2022

10. Staff costs

The total staff costs and employee remuneration for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	12,167	32,952
Social security costs	-	-
Pension	-	-
	<u>12,167</u>	<u>32,952</u>

The average head count of employees during the year was 1 (2021:3).

The key management personnel of the charity comprise trustees.

11. Trustee remuneration and expenses

No remuneration from employment with the Charity or a related entity were received by the trustees in this or the previous year.

Travelling expenses amounting to £15,744 (2021: £301) were incurred by the trustees

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2022

12. Tangible fixed assets
Consolidated

	Investment property £	Total £
Cost		
At 1 January 2022	270,000	270,000
Additions	-	-
At 31 December 2022	270,000	270,000
Depreciation		
At 1 January 2022	-	-
Charge for the year	-	-
At 31 December 2022	-	-
Carrying amount		
At 31 December 2022	270,000	270,000
At 31 December 2021	270,000	270,000

Charity

	Investment property £	Total £
Cost		
At 1 January 2022	270,000	270,000
Additions	-	-
At 31 December 2022	270,000	270,000
Depreciation		
At 1 January 2022	-	-
Charge for the year	-	-
At 31 December 2022	-	-
Carrying amount		
At 31 December 2022	270,000	270,000
At 31 December 2021	270,000	270,000

The investment property was valued by an independent professional valuer in 2017. In 2022 it is the opinion of the trustees that the market value has not changed since its last valuation by an independent professional valuer.

13. Investment

	Consolidated £	Charity £
At 1 January 2022	645,105	645,206
Write off		
At 31 December 2022	645,105	645,206
At 31 December 2021	645,105	645,206

14. Investment property

	Total £
At 31 December 2022	270,000
At 31 December 2021	270,000

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2022

15. Debtors

Consolidated	2022	2021
	£	£
Prepayments and accrued income	105,169	101,255
Other debtors	231,559	245,643
	336,728	346,898

Charity	2022	2021
	£	£
Prepayments and accrued income	5,596	1,680
Other debtors	271,751	314,870
	277,347	316,550

16. Cash at hand

Consolidated	2022	2021
	£	£
Current accounts and deposit accounts	527,457	464,056
Cash in hand	71	70
	527,528	464,127

Charity	2022	2021
	£	£
Current accounts and deposit accounts	439,333	382,896
Cash in hand	71	70
	439,404	382,967

17. Creditors: amounts falling due within one year

Consolidated	2022	2021
	£	£
Trade creditors	37,702	38,816
Accruals	15,400	600
Corporation tax	890	362
Other creditors	341,915	350,000
	395,907	389,778

Charity	2022	2021
	£	£
Trade creditors	2,726	1,942
Accruals	14,200	-
Other creditors	238,325	250,000
	255,251	251,942

18. Subsidiary Company

	2022	2021
	£	£
Included in debtors are amount due from:		
European Hajj Company Limited	40,192	39,192

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2022

19. Related party transactions

The trustees give freely of their time and expertise without any form of remuneration or other benefit in cash or any kind (2021: £nil)

Included within other debtors in note 15 is a loan to Essex Jamaat of £206,525 (2021 : £250,000) which amount is matched by a loan from The World Federation in the same amounts and included within other creditors in note 17.

20. Analysis of movement in funds - Charity

Restricted Funds

	Opening balance	Income	Expenditure	Closing balance
	£	£	£	£
Peterborough	-	1,056	(1,057)	(1)
Hujjat	-	1,000	(1,000)	-
Paris	50		(50)	-
Leicester	2,000	6,093	(6,093)	2,000
Imam Reza Hardship Fund		56,377	(44,147)	12,230
Birmingham	-	10,202	(10,202)	-
AFED Sdolidarity Day		1	(1)	(0)
General Capital Projects		1	(1)	(0)
The Bhavnagar Tenant Housing		1	(1)	(0)
Refugees in Brussels		51	(6)	45
Nazar		1	(21)	(20)
East Africa Trip		1	(0)	1
WF Brighter Future		230	(230)	-
Switzerland	6,000	14,000	(6,000)	14,000
WHIPAS	180		(180)	-
Khums	40,559	339,824	(370,200)	10,184
Fitra	212	42,671	(42,145)	738
Relief funds	25,074	103,497	(107,783)	20,789
Welfare	3,805	1	(3,806)	(0)
COVID funds	(1,264)	6,606	(5,341)	1
Fidya and kaffara	490	15,395	(17,993)	(2,108)
Sadaqa	3,511	16,892	(14,404)	6,000
Zakaat	248	1,530	(1,670)	108
Alim grant	39,661	4,458	(65,850)	(21,731)
Muharram grant	2,000		(500)	1,500
Ramadhan grant	2,400		(500)	1,900
Qurbani	172	612	(396)	388
	125,096	620,501	(699,576)	46,021

Unrestricted funds

	Opening balance	Income	Expenditure	Closing balance
	£	£	£	£
General funds	1,237,684	249,280	156,279	1,330,685
	1,237,684	249,280	156,279	1,330,685

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2022

21. Analysis of charitable funds

**Consolidated
Unrestricted funds**

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
Unrestricted funds	1,167,803	249,280	(156,279)	1,260,804
Prior period error arising on consolidation	69,881			69,881
	1,237,684	249,280	(156,279)	1,330,685

Restricted funds

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
Restricted funds	168,549	620,501	(697,328)	91,721
Prior period error arising on consolidation	(38,952)			(38,952)
	129,597	620,501	(697,328)	52,769

**Charity
Unrestricted funds**

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
Unrestricted funds	1,237,684	249,280	(156,279)	1,330,685
	1,237,684	249,280	(156,279)	1,330,685

Restricted funds

	At 1 Jan 2021	Income	Expenditure	At 31 Dec 2021
	£	£	£	£
Restricted funds	125,096	620,501	(699,576)	46,021
	125,096	620,501	(699,576)	46,021

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2022

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	862,336	52,769	915,105
Net current assets	468,349		468,349
Net assets	1,330,685	52,769	1,383,454

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	746,556	168,549	915,105
Net current assets	421,247		421,247
Net assets	1,167,803	168,549	1,336,352

23. Subsidiary company - The European Hajj Company Ltd

The Charity owns the whole of the issued ordinary share capital of The European Hajj Company Limited, a company registered in England and Wales (Reg. No. 06281391). The subsidiary is used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the SOFA. The total net profit forms part of the restricted funds of the consolidated accounts. A summary of the results of the subsidiary is shown below:

	2022 £	2021 £
Turnover	-	-
Cost of sales	-	-
	-	-
Sundry income		1,635
Administrative expenses	2,776	269
	2,776	1,904
Taxation	(528)	(362)
Profit for the financial year	2,248	1,542

The aggregate of the assets, liabilities and funds was:

	2022 £	2021 £
Assets	187,697	180,734
Liabilities	(180,845)	(176,130)
	6,852	4,604

24. Contingent liabilities

The Council of European Jamaats acts as guarantor to a loan made to The European Hajj Company Limited by The World Federation of KSMIC. As at 31st December 2022 £100,000 was outstanding. During 2023 \$70,000 of this amount has been repaid.

Accounts



CHARITY REGISTRATION NUMBER: 1096111

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED FINANCIAL STATEMENTS

31st December 2021

BRIAN PAUL LIMITED

Chartered Accountants & Statutory Auditors

Chase Green House

42 Chase Side

Enfield

Middlesex

THE COUNCIL OF EUROPEAN JAMAATS
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 December 2021

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THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 December 2021

The trustees present their report and the financial statements of the Charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity No: 1096111 (England & Wales)

Principal Office The Council of European Jamaats
Unit 401, 1st floor
Metroline House, 118-122 College Road
HA1 1BQ

Trustees:	Mr Salim Rehmatullah	Appointed 9/10/2021 President
	Mr Murtaza Kanani	Appointed 09/10/2021 Vice President
	Ms Sabira Lakha	Appointed 09/10/2021 Secretary General
	Mr Mohammed Ali Muraj	Appointed 09/10/2021 Honorary Treasurer
	Mr Farhan Jamal	Appointed 09/10/2021 Assistant Secretary General
	Mr Naïme Vally	Appointed 09/10/2021 Assistant Honorary Treasurer
	Dr Akber Mohamedali	Resigned 10 October 2021
	Mr Mahmood Hooda	Resigned 10 October 2021
	Mr Murtaza Bharwani	Appointed 12/03/2021
	Mr Mohamed Hassan Visram	Resigned 10 October 2021
	Mr Arif Hirdjee	
	Mr Tawfiq Jivraj	Resigned 10 October 2021
	Mr Murtaza Gulamhusein	Resigned 10 October 2021
	Mrs Waheeda Rahim	Resigned 10 October 2021
	Dr Husein Jiwa	
	Syed Mohammed Naqvi	Resigned 10 October 2021
	Miss Esmat Jeraj	Resigned 10 October 2021
	Mr Makbul Jaffer	Resigned 10 October 2021
	Mr Salim Hamir	
	Dr Rizwan Alidina	
	Mrs Ismat Ramji	
	Mr Imran Najafi	
	Mr Rasool Bhamani	
	Mr Fayyaz Haji	Resigned 10 October 2021
	Mr Salim Govani	Resigned 10 October 2021
	Mr Mukhtarali Hirani	Resigned 10 October 2021
	Mr Hussein-Ali Rahemtulla	
	Mr Mohamedtaki Mohamedali Jaffer	Resigned 10 October 2021
	Mr Kamran Shah	
	Mr Shaneabbas Fidahusseini Rajani	Resigned 10 October 2021
	Mr Komeil Rajani	Resigned 10 October 2021
	Mr Shakir Rahemtulla	
	Mrs Mariam Hassam	Resigned 10 October 2021
	Mr Rizwan Rahemtulla	
	Mr Irad Michael Hassanaly	Resigned 10 October 2021
	Mr Mohammed Mohsin Asaria	
	Dr Hassanali Dewji	
	Mr Hamid Pirbhai	Resigned 29 October 2021
	Mr Sibtain Allibhai	
	Mr Moshin Kassam	
	Mr Soudjad Cassam Chenai	
	Mr Arif Kassam	Appointed 09/05/2021
	Mr Azad Poptani	Appointed 09/10/2021
	Mr Mounisse Cheraly	Appointed 01/11/2021
	Mr Muntazir Haji	Appointed 09/10/2021
	Mrs Nasima Karim	Appointed 12/11/2021
	Mr Riaz Kaba	Appointed 09/10/2021
	Mr Zaheer Allarakhia	Appointed 14/03/2021
	Ms Zainab Ladha	Appointed 09/10/2021

Auditors: Brian Paul Limited
Chartered Accountants & Statutory Auditor
Chase Green House
42 Chase Side
Enfield
Middlesex EN2 6NF

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 December 2021

Bankers:

Habib Bank AG Zurich	National Westminster bank PLC
Habib House	Cathedral square
42 Moorgate, London	Peterborough
EC2R 6JJ	PE1 1XH

Structure, governance and management

The Charity is governed by its constitution and is constituted as a charitable trust. The constitution was adopted on 15 December 2002 as amended on 01 December 2013.

The trustees of The Council of European Jamaats are the members of the council of management. They are for the purposes of the constitution, officers of the Charity.

The trustees are responsible for the overall management and control of the Charity and meet regularly to manage its affairs. Staff and volunteer resources are divided into religious, finance and administration.

Objectives and activities

The object for which the Charity has been established is to promote and advance the Islamic Religion in accordance with the principles of the Shia Ithna-Asheri faith. The Charity through its Executive Committee shall have the power:

- (a) To encourage the practice of the Islamic Religion as taught by Shia Ithna-Asheri Sharia throughout Europe,
- (b) To eradicate poverty,
- (c) To advance education amongst the community,
- (d) To relieve those in need by reason of youth, age, ill health, and disability, financial hardship or other disadvantages, and
- (e) To do all such other things as shall further the above-mentioned object.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and setting the grant making policy for the year.

In addition to the above objectives, during 2022 the Charity intends to hold courses, covering a variety of academic subjects at various levels to assist students in their quest for educational excellence.

The Charity also aims to foster closer relationships amongst the elderly by facilitating various meetings and seminars as well as holding social events in the year.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* FOR THE YEAR ENDED 31 December 2021

Achievements and performance

The trustees are pleased that the achievements and performance of the Trust, as set out below, demonstrate concrete progress during the year.

The Charity has organised several events, activities and programmes to fulfil its objectives using all mediums at its disposal to promote the services provided.

Amongst the activities held during the year were the following:

- Publishing:
 - Regular publications for members
 - Religious materials for use by members
 - Arranging seminars and events
- Organising:
 - Media training
 - Seminars and events for women and senior citizens
 - Annual conferences for religious scholars and students
 - Fund raising activities for a number of relief and humanitarian projects
- Enhancing relationships with other charities
- Working with government departments and Charity Commission on mutual projects
- Promotion of education, both secular and religious through seminars, courses and camps
- Provide Mediation Services
- Revamp and maximize the utilization of the Charity's website
- Due to COVID-19 Pandemic, many of CoEJ projects had to be cancelled.

Developments and improvements across all main areas during 2021 have enabled the Charity to enhance its services to its members. Furthermore, we hope to resume face to face events from 2022 onwards when the COVID-19 restrictions would have been lifted.

Financial review

The results of the group's activities are shown on pages 10 to 25 of the financial statements.

The incoming resources of the Group decreased by 57% to £1,818,074 and the Outgoing Group's Resources decreased by 64% to £1,972,975

Unrestricted funds amounted to £1,167,803 (2020 - £1,027,789) at the balance sheet date. These are unrestricted funds which are available for use at the discretion of the trustees to further the general objects of the Charity and which have not been designated for other purposes.

Restricted funds comprise unexpended balances of donations held on trust to be applied for specific purposes.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* **FOR THE YEAR ENDED 31 December 2021**

With respect to the Charity's subsidiary, European Hajj Company Limited, the unprecedented and rapid spread of COVID-19 has put a temporary restriction on the performance of the company's activities. Therefore during this period the company did not carry out the activities from which it generates most of its income.

Key management personnel remuneration

The Office Bearers, comprising the President, Vice President, Secretary General, Honorary Treasurer, Assistant Secretary General and Assistant Honorary Treasurer are considered to be the key management personnel of the Charity, in charge of directing and controlling the Charity and running its day to day operations. All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with the Board of Trustees, and, in accordance with the Trust's policy, withdraw from decisions where a conflict of interest arises.

Details of trustee expenses and related party transactions are disclosed in note 19 to the accounts.

Risk management

The trustees have assessed the major risks to which the charity may be exposed, in particular those relating to meeting payments to suppliers and the use of restricted funds. The trustees are also satisfied that systems are in place to mitigate exposure to these risks and the processes implemented are designed to minimise any impact on the Charity, should any of these risks materialise.

Reserves policy

The trustees aim to maintain reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure approximately £30,000. The trustees consider that a level of three months will provide sufficient funds to cover any unexpected expenditure requirements.

Plans for future periods

With respect to the charity, we hope for 2022 and subsequent to be more positive year despite the ongoing and unprecedented potential impact of COVID-19 putting a temporary restriction on the current and future activities. This is closely being monitored as the restrictions are eased in the coming months.

Auditors

The auditors, Brian Paul Limited, were appointed late in 2022 to fill a casual vacancy and are eligible for re-appointment.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 December 2021

Fundraising policy

Although the charity is not a member of the Institute of Fundraising it does however abide by the principles of good fundraising practices. The charity doesn't work with or employ third party fundraisers. A complain policy is in operation and the trustees are pleased to confirm that no complain on fundraising or any other matter has come to light.

Trustees' responsibilities statement

The trustees 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).

The law applicable to charities in England and Wales requires the Charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity 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 in the applicable 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 the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 21/02/23 and signed on behalf of the board of trustees by:

Salim Rehmatullah

Mr S Rehmatullah
President

M.Muraj

Mr M Muraj
Honorary Treasurer

THE COUNCIL OF EUROPEAN JAMAATS
INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS
YEAR ENDED 31 December 2021

Opinion

We have audited the financial statements of The Council of European Jamaats (the "Charity") for the year ended 31 December 2021 which comprise the consolidated statement of financial activities, consolidated statement of financial position, charity statement of financial position, consolidated statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. 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 Charity's affairs as at 31 December 2021 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;
- 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 Charity'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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 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.

THE COUNCIL OF EUROPEAN JAMAATS
INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS (continued)
YEAR ENDED 31 December 2021

Opinions on other matters prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the trustees' report has been prepared in accordance with applicable requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees 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 they 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 auditor's 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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;

THE COUNCIL OF EUROPEAN JAMAATS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS *(continued)* YEAR ENDED 31 December 2021

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, UK Taxes Acts, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we

THE COUNCIL OF EUROPEAN JAMAATS
INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS (continued)
YEAR ENDED 31 December 2021

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Phillips

Paul Phillips (Senior Statutory Auditor)

For and on behalf of
Brian Paul Limited
Chartered Accountants & Statutory Auditors
Chase Green House
42 Chase Side
Enfield
Middlesex
EN2 6NF

21st February 2023
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THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 December 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments					
Donations and legacies	4	77,698	1,073,391	1,151,089	3,159,508
Other income	5	197,515	-	197,515	7,170
Total income		275,213	1,073,391	1,348,604	3,166,678
Expenditure					
Expenditure on charitable activities	6,7	(135,199)	(998,314)	(1,133,513)	(3,097,782)
Other expenditure	8	-	1,542	1,542	(7,164)
Total expenditure		(135,199)	(996,772)	(1,131,971)	(3,104,946)
Net income		140,014	76,619	216,633	61,733
Reconciliation of funds					
Total funds brought forward		1,027,789	91,930	1,119,719	1,057,985
Total funds carried forward		1,167,803	168,549	1,336,352	1,119,718

The statement of financial activities includes all gains and losses recognised in the year.
 All income and expenditure derive from continuing activities.

THE COUNCIL OF EUROPEAN JAMAATS

**CONSOLIDATED BALANCE SHEET
AS AT 31 December 2021**

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	12	-		-	
Investment property	14	270,000		270,000	
Investment	13	<u>645,105</u>	915,105	<u>645,107</u>	915,107
Current assets					
Debtors	15	346,898		493,787	
Cash at bank and in hand	16	<u>464,127</u>		<u>241,686</u>	
		811,025		735,473	
CREDITORS : amounts falling due within one year	17	<u>(389,778)</u>		<u>(530,860)</u>	
NET CURRENT ASSETS			<u>421,247</u>		<u>204,612</u>
Total assets less current liabilities			<u>1,336,352</u>		<u>1,119,719</u>
Net assets			<u><u>1,336,352</u></u>		<u><u>1,119,719</u></u>
Funds					
Restricted funds	21		168,549		91,930
Unrestricted funds	21		1,167,803		1,027,789
Total charity funds			<u><u>1,336,352</u></u>		<u><u>1,119,719</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 23/02/23 and are signed on behalf of the board by:

Salim Rehmatullah

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Mr Salim Rehmatullah

President

M.Muraj

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Mr Mohammed Muraj

Honorary Treasurer

THE COUNCIL OF EUROPEAN JAMAATS

BALANCE SHEET (CHARITY)

AS AT 31 December 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	12		270,000		270,000
Investments	13		645,206		645,208
			<u>915,206</u>		<u>915,208</u>
Current assets					
Debtors	15	316,550		463,436	
Cash at bank and in hand	16	382,967		156,993	
		<u>699,516</u>		<u>620,429</u>	
CREDITORS : amounts falling due within one year	17	<u>(251,942)</u>		<u>(387,948)</u>	
NET CURRENT ASSETS			447,574		232,481
Total assets less liabilities			<u>1,362,780</u>		<u>1,147,689</u>
Net assets			<u><u>1,362,780</u></u>		<u><u>1,147,689</u></u>
Funds					
Restricted funds	21		125,096		50,019
Unrestricted funds	21		1,237,684		1,097,670
Total charity funds			<u><u>1,362,780</u></u>		<u><u>1,147,689</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 21/02/23 and are signed on behalf of the board by:

Salim Rehmatullah
.....

Mr Salim Rehmatullah

President

M.Muraj
.....

Mr Mohammed Muraj

Honorary Treasurer

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED STATEMENT OF CASH FLOWS
AS AT 31 December 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income for the year	216,633	61,733
Adjustments for:		
Dividends, interest and rents from investments	(197,515)	-
Write off from CoEJ Investment Ltd	(30,033)	-
Depreciation	-	1,515
(Increase)/decrease in debtors	146,889	(135,196)
Increase/(decrease) in creditors	(141,082)	138,920
Net cash from operating activities	(5,107)	66,972
Cash flows from investing activities		
Dividends, interest and rents received from investments	227,548	-
Disposal/purchase of investments	-	(15,000)
Net Cash (used in) investing activities	227,548	(15,000)
Change in cash and cash equivalents in the year	222,441	51,972
Cash and cash equivalents at the beginning of the year	241,686	189,714
Cash and cash equivalents at end of year	464,127	241,686

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 December 2021

1. General information

The Charity is a registered charity in England and Wales and is unincorporated. The financial statements are prepared in sterling, which is the functional currency of the entity.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Basis of consolidation

The financial statements consolidate the results of the Charity and its subsidiary undertaking on a line-by-line basis. The entity consolidated is listed in note 23 of the accounts with further analysis provided. A separate Statement of Financial Activities for the Charity has not been presented as the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006. The surplus of the parent Charity was £215,091 (2020: £62,325 surplus). Uniform SORP accounting policies have been applied.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the Charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the Charity; it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is confirmed and its amount can be measured reliably

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2021

3. Accounting policies (continued)

• income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

• expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

• expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

• other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	- over the life of the asset
Fixtures and fittings	- 20% straight line
Equipment	- 20% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2021

3. Accounting policies (*continued*)

Investment properties are measured initially at cost, and subsequently at fair value at the reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments, regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2021

4 Donations and legacies

<i>Consolidated</i>	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Donations				
Donations	35,133	-	35,133	54,568
Subscriptions	13,600	-	13,600	22,177
East Africa trip	1	-	1	-
Marriage seminar	180	-	180	80
MAMT	-	-	-	588
Capacity building	290	-	290	-
Leadership Development Program	-	-	-	700
Mediation	250	-	250	2,320
CoEJ/WF heritage project	50	-	50	-
Wellbeing	1,280	-	1,280	1,080
Scholars/ICRA	3,854	-	3,854	-
Womens retreat	75	-	75	-
Young Girls camp	-	-	-	(850)
Youth conference	-	-	-	50
Madrasah Centre of Excellence	3,508	-	3,508	6,606
DBS checks	1,648	-	1,648	-
Government grant	-	-	-	20,789
COVID funds	-	-	-	5,749
Gift Aid income	17,829	-	17,829	56,931
Rent income - properties	-	-	-	13,483
General donations (note 20)	-	1,073,391	1,073,391	2,945,798
Donation from KSIMC JV	-	-	-	29,440
	77,698	1,073,391	1,151,089	3,159,508

<i>Charity</i>	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Donations				
Donations	35,133	-	35,133	54,568
Subscriptions	13,600	-	13,600	22,177
East Africa trip	1	-	1	-
Marriage seminar	180	-	180	80
MAMT	-	-	-	588
Capacity building	290	-	290	-
Leadership Development Program	-	-	-	700
Mediation	250	-	250	2,320
CoEJ/WF heritage project	50	-	50	-
Wellbeing	1,280	-	1,280	1,080
Scholars/ICRA	3,854	-	3,854	-
Womens retreat	75	-	75	-
Young Girls camp	-	-	-	(850)
Youth conference	-	-	-	50
Madrasah Centre of Excellence	3,508	-	3,508	6,606
DBS checks	1,648	-	1,648	-
Government grant	-	-	-	20,789
COVID funds	-	-	-	5,749
Gift Aid income	17,829	-	17,829	56,931
General donations	-	1,073,391	1,073,391	2,945,798
Donation from CoEJ Investments Ltd	-	-	-	599
Rent income - properties	-	-	-	13,483
Donation from KSIMC JV	-	-	-	29,440
	77,698	1,073,391	1,151,089	3,160,107

5 Other income - Consolidated

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Hajj income - European Hajj Company Ltd	-	-	-
Part settlement income - mobile homes	119,965	-	119,965
Rent income - properties	13,836	-	13,836
Donation income from KSIMC JV	63,714	-	63,714
	197,515	-	197,515

Previous year

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Hajj income - European Hajj Company Ltd	-	7,170	7,170
	-	7,170	7,170

Other income - Charity

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Part settlement income - mobile homes	119,965	-	119,965
Rent income - properties	13,836	-	13,836
Donation income from KSIMC JV	63,714	-	63,714
	197,515	-	197,515

Part settlement income from Mobile homes of £119,965 includes a the write off from CoEJ Investment Ltd amounting to £30,033

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2021

6. Expenditure on charitable activities - Consolidated

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
MAMT- Gents	814	-	814	100
Leadership Development Program	-	-	-	4,691
Womens retreat	75	-	75	-
Marriage seminar	61	-	61	-
Mediation	1,045	-	1,045	8,736
Madrasah Centre of Excellence	3,508	-	3,508	240
CoEJ/WF heritage project	247	-	247	951
Wellbeing	789	-	789	200
Scholars/ICRA	4,600	-	4,600	-
Leadership summit	4,041	-	4,041	-
Eid gifts	-	-	-	100
Other donations	37,253	-	37,253	38,684
Support costs (Note 7)	82,766	-	82,766	114,326
Other charitable activities (Note 20)	-	998,314	998,314	2,929,753
	135,199	998,314	1,133,513	3,097,782

7. Expenditure on charitable activities - Support costs
Charity

	2021 £	2020 £
Rent	18,144	9,072
Rates	993	993
Photocopier rental	2,006	2,006
Travelling	301	-
Meeting expenses	356	569
Printing, postage and stationary	338	275
Telephone and internet	669	1,262
Cleaning	20	130
Software and website	8,051	6,944
ID checks	3,270	1,530
Legal fees	4,575	8,659
Professional fees	520	600
Accounting fees	300	-
Insurance	1,725	1,739
Bank and card charges	1,476	1,613
Marketing	77	15
Salaries and social security costs	32,952	72,675
Audit fees	3,000	3,000
Recruitment expenses	1,036	-
General expenses	825	358
Bad debt write off	18	-
Subscription	2,112	1,370
Depreciation	-	1,515
	82,766	114,326

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Other expenditure

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Other operating income	-	(1,635)	(1,635)
Administrative costs	-	39	39
Bank charges	-	6	6
Subscriptions	-	1,106	1,106
Audit fees	-	600	600
Profit or loss on foreign exchange		(2,020)	(2,020)
Taxation	-	362	362
	<u>-</u>	<u>(1,542)</u>	<u>(1,542)</u>

Previous year

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Hajj costs	-	920	920
Administrative costs	-	681	681
Insurance	-	910	910
Bank charges	-	12	12
Subscriptions	-	1,028	1,028
Audit fees	-	1,200	1,200
Profit or loss on foreign exchange	-	2,412	2,412
Taxation	-	1	1
	<u>-</u>	<u>7,164</u>	<u>7,164</u>

9. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Audit fees	3,600	4,200
Depreciation of tangible fixed assets	-	1,515

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2021

10. Staff costs

The total staff costs and employee remuneration for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	32,952	69,039
Social security costs	-	1,214
Pension	-	853
	<u>32,952</u>	<u>71,106</u>

The average head count of employees during the year was 3 (2020:5).

The key management personnel of the charity comprise trustees.

11. Trustee remuneration and expenses

No remuneration from employment with the Charity or a related entity were received by the trustees in this or the previous year.

Travelling expenses amounting to £301 (2020: £nil) were incurred by the trustees

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2021

12. Tangible fixed assets
Consolidated

	Investment property £	Total £
Cost		
At 1 January 2021	270,000	270,000
Additions	-	-
At 31 December 2021	270,000	270,000
Depreciation		
At 1 January 2021	-	-
Charge for the year	-	-
At 31 December 2021	-	-
Carrying amount		
At 31 December 2021	270,000	270,000
At 31 December 2020	270,000	270,000

Charity

	Investment property £	Total £
Cost		
At 1 January 2021	270,000	270,000
Additions	-	-
At 31 December 2021	270,000	270,000
Depreciation		
At 1 January 2021	-	-
Charge for the year	-	-
At 31 December 2021	-	-
Carrying amount		
At 31 December 2021	270,000	270,000
At 31 December 2020	270,000	270,000

The investment property was valued by an independent professional valuer in 2017. In 2021 it is the opinion of the trustees that the market value has not changed since its last valuation by an independent professional valuer.

13. Investment

	Consolidated £	Charity £
At 1 January 2021	645,107	645,208
Write off	(2)	(2)
At 31 December 2021	645,105	645,206
At 31 December 2020	645,107	645,208

14. Investment property

	Total £
At 31 December 2021	270,000
At 31 December 2020	270,000

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2021

15. Debtors

Consolidated	2021	2020
	£	£
Prepayments and accrued income	101,255	99,558
Other debtors	245,643	394,229
	346,898	493,787

Charity	2021	2020
	£	£
Prepayments and accrued income	1,680	(17)
Other debtors	314,870	463,453
	316,550	463,436

16. Cash at hand

Consolidated	2021	2020
	£	£
Current accounts and deposit accounts	464,056	241,616
Cash in hand	70	70
	464,127	241,686

Charity	2021	2020
	£	£
Current accounts and deposit accounts	382,896	156,923
Cash in hand	70	70
	382,967	156,993

17. Creditors: amounts falling due within one year

Consolidated	2021	2020
	£	£
Trade creditors	38,816	39,940
Accruals	600	23,419
Corporation tax	362	1
Other creditors	350,000	467,500
	389,778	530,860

Charity	2021	2020
	£	£
Trade creditors	1,942	560
Accruals	-	19,888
Other creditors	250,000	367,500
	251,942	387,948

18. Subsidiary Company

	2021	2020
	£	£
Included in debtors are amount due from:		
European Hajj Company Limited	39,192	39,192

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2021

19. Related party transactions

The trustees give freely of their time and expertise without any form of remuneration or other benefit in cash or any kind (2020: £nil)

The following related party transactions took place during the year with the Charity's wholly owned subsidiary (Note 23)

20. Analysis of movement in funds - Charity

Restricted Funds

	Opening balance	Income	Expenditure	Closing balance
	£	£	£	£
Essex	-	13,686	(13,686)	-
Peterborough	-	26,429	(26,429)	-
Hyderi	-	8,750	(8,750)	-
Hujjat	-	16,175	(16,175)	-
Paris	50	-	-	50
Wessex	-	33,712	(33,712)	-
Leicester	-	2,000	-	2,000
Birmingham	-	20,910	(20,910)	-
Switzerland	-	6,000	-	6,000
WHIPAS	-	180	-	180
Al Mahdi Institute	200	-	(200)	-
European refugee crisis 2015	12,313	-	(12,313)	-
Khums	18,421	570,408	(548,270)	40,559
Fitra	5	40,109	(39,901)	212
Relief funds	1,527	206,772	(183,225)	25,074
Welfare	6,737	101	(3,032)	3,805
COVID funds	-	93	(1,357)	(1,264)
Fidya and kaffara	106	34,471	(34,087)	490
Sadaqa	648	33,387	(30,524)	3,511
Zakaat	5,000	7,204	(11,956)	248
Alim grant	4,124	40,037	(4,500)	39,661
Muharram grant	-	7,000	(5,000)	2,000
Ramadhan grant	900	4,400	(2,900)	2,400
Qurbani	(10)	1,567	(1,385)	172
	50,019	1,073,391	(998,314)	125,096

Unrestricted funds

	Opening balance	Income	Expenditure	Closing balance
	£	£	£	£
General funds	1,097,670	275,213	135,199	1,237,684
	1,097,670	275,213	135,199	1,237,684

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 December 2021

21. Analysis of charitable funds

**Consolidated
Unrestricted funds**

	At 1 Jan 2021	Income	Expenditure	At 31 Dec 2021
	£	£	£	£
Unrestricted funds	1,027,789	275,213	(135,199)	1,167,803
	1,027,789	275,213	(135,199)	1,167,803

Restricted funds

	At 1 Jan 2021	Income	Expenditure	At 31 Dec 2021
	£	£	£	£
Restricted funds	91,930	1,073,391	(996,772)	168,549
	91,930	1,073,391	(996,772)	168,549

**Charity
Unrestricted funds**

	At 1 Jan 2021	Income	Expenditure	At 31 Dec 2021
	£	£	£	£
Unrestricted funds	1,097,670	275,213	(135,199)	1,237,684
	1,097,670	275,213	(135,199)	1,237,684

Restricted funds

	At 1 Jan 2021	Income	Expenditure	At 31 Dec 2021
	£	£	£	£
Restricted funds	50,019	1,073,391	(998,314)	125,096
	50,019	1,073,391	(998,314)	125,096

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 December 2021

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	746,556	168,549	915,105
Net current assets	421,247		421,247
Net assets	1,167,803	168,549	1,336,352

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	823,177	91,930	915,107
Net current assets	204,612		204,612
Net assets	1,027,789	91,930	1,119,719

23. Subsidiary company - The European Hajj Company Ltd

The Charity owns the whole of the issued ordinary share capital of The European Hajj Company Limited, a company registered in England and Wales (Reg. No. 06281391). The subsidiary is used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the SOFA. The total net profit forms part of the restricted funds of the consolidated accounts. A summary of the results of the subsidiary is shown below:

	2021 £	2020 £
Turnover	-	7,170
Cost of sales	-	(920)
	-	6,250
Sundry income	1,635	-
Administrative expenses	269	(6,243)
	1,904	7
Taxation	(362)	(1)
Profit for the financial year	1,542	6

The aggregate of the assets, liabilities and funds was:

	2021 £	2020 £
Assets	180,734	184,267
Liabilities	(176,130)	(181,205)
	4,604	3,062

Signature: 
M. Muraj (Feb 21, 2023 12:41 GMT)

Email: treasurer@coej.org

Signature: 
Paul Phillips (Feb 21, 2023 17:31 GMT)

Email: paul@brianpaul.co.uk

Signature: 
Salim Rehmatullah (Feb 21, 2023 17:33 GMT+1)

Email: president@coej.org

Accounts



CHARITY REGISTRATION NUMBER: 1096111

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED FINANCIAL STATEMENTS

31 DECEMBER 2020

FAIRMAN DAVIS

**Chartered Accountants & Statutory Auditors
Suite 6, Exhibition House
Addison Bridge Place
London
W14 8XP**

THE COUNCIL OF EUROPEAN JAMAATS
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

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THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2020

The trustees present their report and the financial statements of the Charity for the year ended 31 December 2020.

Reference and Administrative Details

Registered Charity No: 1096111 (England & Wales)

Principal Office The Council of European Jamaats
Unit 101, 1st floor
Metroline House, 118-122 College Road
HA1 1BQ

Trustees:

Dr Akber Mohamedali	
Mr Mahmood Hooda	
Mr Murtaza Bharwani	
Mr Mohamed Hassan Visram	Appointed 23/04/2020
Mr Arif Hiridjee	
Mr Tawfiq Jivraj	
Mr Murtaza Gulamhusein	
Mrs Waheeda Rahim	
Dr Husein Jiwa	
Syed Mohammed Naqvi	
Miss Esmat Jeraj	
Mr Makbul Jaffer	
Mr Salim Hamir	
Dr Rizwan Alidina	
Mrs Ismat Ramji	
Mr Imran Najafi	
Mr Rasool Bhamani	
Mr Fayyaz Haji	
Mr Salim Govani	
Mr Mukhtarali Hirani	
Mr Hussein-Ali Rahemtulla	
Mr Mohamedtaki Mohamedali Jaffer	
Mr Kamran Shah	
Mr Shaneabbas Fidahusseini Rajani	
Mr Komeil Rajani	
Mr Shakir Rahemtulla	
Mrs Mariam Hassam	
Mr Rizwan Rahemtulla	
Mr Irad Michael Hassanaly	Appointed 02/04/2020
Mr Mohammed Mohsin Asaria	Appointed 30/06/2020
Dr Hassanali Dewji	Appointed 30/06/2020
Mr Hamid Pirbhai	Appointed 04/10/2020
Mr Sibtain Allibhai	Appointed 04/10/2020
Mr Moshin Kassam	Appointed 04/10/2020
Mr Soudjad Cassam Chenai	Appointed 31/12/2020
Mr Azad Hedaraly	Resigned 31/12/2020
Mr Mohammed Mohsin Asaria	Resigned 26/02/2020
Mr Sibtain Raffiq-Fazal	Resigned 30/03/2020
Mr Azim Jetha	Resigned 02/04/2020
Mr Abbas Datoo	Resigned 30/06/2020
Mr Sarfraz Jeraj	Resigned 30/06/2020
Dr Munir Datoo	Resigned 04/10/2020
Mr Altaf Daya	Resigned 04/10/2020
Mr Muzafer Sultanali Rashid	Resigned 04/10/2020

Auditors:

Fairman Davis
Chartered Accountants & Statutory Auditor
Suite 16, Exhibition House
Addison Bridge Place
London W14 8XP

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 DECEMBER 2020

Bankers:

Habib Bank AG Zurich	National Westminster Bank PLC
Habib House	Cathedral Square
42 Moorgate, London	Peterborough
EC2R 6JJ	PE1 1XH

Structure, Governance and Management

The Charity is governed by its constitution and is constituted as a charitable trust. The constitution was adopted on 15 December 2002 and as amended on 01 December 2013.

The trustees of The Council of European Jamaats are the members of the council of management. They are for the purposes of the constitution, officers of the charity.

The trustees are responsible for the overall management and control of the charity and meet regularly to manage its affairs. Staff resources are divided into religious, finance and administration.

Objectives and Activities

The object for which the Charity has been established is to promote and advance the Islamic Religion in accordance with the principles of the Shia Ithna-Asheri faith. The Charity through its Executive Committee shall have the power:

- (a) To encourage the practice of the Islamic Religion as taught by Shia Ithna-Asheri Sharia throughout Europe
- (b) To eradicate poverty
- (c) To advance education amongst the community.
- (d) To relieve those in need by reason of youth, age, ill health, and disability, financial hardship or other disadvantages
- (e) To do all such others things as shall further the above-mentioned object.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and setting the grant making policy for the year.

In addition to the above objectives, during 2020 the Charity intends to hold courses, covering a variety of academic subjects at various levels to assist students in their quest for educational excellence.

The Charity also aims to foster closer relationships amongst the elderly by facilitating various meetings and seminars as well as holding social events in the year.

THE COUNCIL OF EUROPEAN JAMAATS
TRUSTEES' ANNUAL REPORT *(continued)*
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and Performance

The trustees are pleased that the achievements and performance of the Trust, as set out below, demonstrate concrete progress during the year.

The Charity has organised several events, activities and programmes to fulfil its objectives using all mediums at its disposal to promote the services provided.

Amongst the activities held during the year were the following:

- Publishing:
 - Regular publications for members
 - Religious materials for use by members
 - Arranging seminars and events
- Organising:
 - Media training
 - Seminars and events for women and senior citizens
 - Annual conferences for religious scholars and students
 - Fund raising activities for a number of relief and humanitarian projects
- Enhancing relationships with other charities
- Working with government departments and Charity Commission on mutual projects
- Promotion of education, both secular and religious through seminars, courses and camps
- Provide Mediation Services
- Revamp and maximize the utilization of the Charity's website
- Due to COVID-19 Pandemic, many of CoEJ Projects had to be cancelled.

There has been continued growth of the Charity over the past several years. We have now doubled our volunteer base, so the number of volunteers is increasing exponentially. Developments and improvements across all main areas during 2019 have enabled the Charity to enhance its services to its members.

Financial Review

The results of the Group's activities are shown on pages 8 to 23 of the financial statements.

The Incoming Resources of the Group increased by 36% to £3,162,382 and the Outgoing Group's Resources increased by 33% to £3,104,897.

At the balance sheet date, the Charity has voluntary designated funds amounting to £350,225 (2019 - £293,294). These funds comprise gift aid donations.

Designated funds are unrestricted funds consisting of amounts allocated by the trustees for Charity purposes. Investment income is allocated to the unrestricted funds.

General funds amounted to £805,409 (2019 - £758,096) at the balance sheet date. These are unrestricted funds which are available for use at the discretion of the trustees to further the general objects of the Charity and which have not been designated for other purposes.

Restricted funds comprise unexpended balances of donations held on trust to be applied for specific purposes.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* **FOR THE YEAR ENDED 31 DECEMBER 2020**

Since October 2018, there have been numerous issues with respect to the investment held within CoEJ Investments Ltd. The Trustees have been working diligently with Independent Counsel to ensure the Charity is protected, as well as, trying to secure the investment longer term. The trustees have also made a full impairment provision against the assets in 2018 and subsequently the company is now liquidated.

With respect to the Charity's other subsidiary, European Hajj Company Limited, the unprecedented and rapid spread of COVID-19 has put a temporary restriction on the performance of the company's activities. Therefore during this period the company did not carry out the activities from which it generates most of its income.

In the year, the Charity has invested the sum of £15,000 with a view of receiving regular return on their investment.

Key Management Personnel Remuneration

The Office Bearers, comprising the President, Vice President, Secretary General, Treasurer, Assistant Secretary General and Assistant Treasurer are considered to be the key management personnel of the Charity, in charge of directing and controlling the Charity and running its day to day operations. All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with the Board of Trustees, and, in accordance with the Trust's policy, withdraw from decisions where a conflict of interest arises.

Details of trustee expenses and related party transactions are disclosed in note 18 to the accounts.

Risk Management

The trustees have assessed the major risks to which the charity may be exposed, in particular those relating to meeting payments to suppliers and the use of restricted funds. The trustees are also satisfied that systems are in place to mitigate exposure to these risks and the processes implemented are designed to minimise any impact on the Charity, should any of these risks materialise.

Reserves Policy

The trustees aim to maintain reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure approximately £90,000. The trustees consider that a level of three months will provide sufficient funds to cover any unexpected expenditure requirements.

Plans for Future Periods

With respect to the charity, 2021 will be a difficult year. The ongoing and unprecedented potential impact of COVID-19 has put a temporary restriction on the current and future activities and is closely being monitored as the restrictions are eased in the coming months.

THE COUNCIL OF EUROPEAN JAMAATS

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 DECEMBER 2020

Fundraising Policy

Although the charity is not a member of the Institute of Fundraising it does however abide by the principles of good fundraising practices. The charity doesn't work with or employ third party fundraisers. A complain policy is in operation and the trustees are pleased to confirm that no complain on fundraising or any other matter has come to light.

Trustees' Responsibilities Statement

The trustees 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).

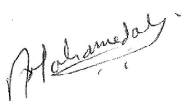
The law applicable to charities in England and Wales requires the Charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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 the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 08/09/2021 and signed on behalf of the board of trustees by:



Dr A Mohamedali
President



Mr M Visram
Treasurer

THE COUNCIL OF EUROPEAN JAMAATS
INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS
YEAR ENDED 31 DECEMBER 2020

Opinion

We have audited the financial statements of The Council of European Jamaats (the "Charity") for the year ended 31 December 2019 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. 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 Charity's affairs as at 31 December 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 Charity'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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 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.

THE COUNCIL OF EUROPEAN JAMAATS
INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COUNCIL OF EUROPEAN JAMAATS (continued)
YEAR ENDED 31 DECEMBER 2020

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- 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 obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees 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 they 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the Audit of the Financial Statements

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 auditor's 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: [\[www.frc.org.uk/auditorsresponsibilities\]](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our Report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed



Fairman Davis
Chartered Accountants & Statutory Auditors
Suite 16, Exhibition House
Addison Bridge Place, London
W14 8XP

Date:

08/09/2021

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income and Endowments					
Donations and Legacies	4	213,710	2,945,798	3,159,508	1,749,433
Other Income	5	-	7,170	7,170	562,865
Total Income		213,710	2,952,968	3,166,678	2,312,298
Expenditure					
Expenditure on Charitable Activities	6,7	(168,029)	(2,929,753)	(3,097,782)	(1,843,835)
Other Expenditure	8	-	(7,164)	(7,164)	(477,285)
Total Expenditure		(168,029)	(2,936,917)	(3,104,946)	(2,321,120)
Operating Income		45,682	16,051	61,733	(8,822)
Revaluation of Tangible Fixed Assets		-	-	-	-
Impairment of Tangible Fixed Assets		-	-	-	-
		-	-	-	-
Net Income		45,682	16,051	61,733	(8,822)
Reconciliation of Funds					
Total funds brought forward		982,107	75,879	1,057,985	1,066,807
Total funds carried forward		1,027,789	91,930	1,119,718	1,057,985

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

THE COUNCIL OF EUROPEAN JAMAATS

**CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Notes	2020		2019	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	12	-		1,515	
Investment Property	14	270,000		270,000	
Investment		645,107	915,107	630,208	901,723
Current Assets					
Debtors	15	493,787		358,490	
Cash at Bank and in Hand	16	241,686		189,713	
		735,473		548,203	
CREDITORS : amounts falling due within one year	17	(530,860)		(391,940)	
NET CURRENT ASSETS			204,612		156,263
Total Assets less Current Liabilities			1,119,719		1,057,985
Net Assets			1,119,719		1,057,985
Funds					
Restricted Funds	21		91,930		75,879
Unrestricted Funds	21		1,027,789		982,107
Total Charity Funds			1,119,719		1,057,985

These financial statements were approved by the board of trustees and authorised for issue on **08/09/2021** and are signed on behalf of the board by:



.....
Dr A Mohamedali
President



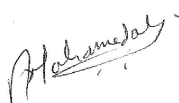
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Mr M Visram
Treasurer

THE COUNCIL OF EUROPEAN JAMAATS

**BALANCE SHEET (CHARITY)
AS AT 31 DECEMBER 2020**

	Notes	2020 £	2019 £
Fixed Assets			
Tangible Assets	12	270,000	1,515
Investments	13	645,208	630,208
		<u>915,208</u>	<u>631,723</u>
Current Assets			
Debtors	15	463,436	641,187
Cash at Bank and in Hand	16	156,993	154,504
		<u>620,429</u>	<u>795,692</u>
CREDITORS : amounts falling due within one year	17	<u>(387,948)</u>	<u>(342,051)</u>
NET CURRENT ASSETS		232,481	453,641
Total Assets less Liabilities		<u>1,147,689</u>	<u>1,085,363</u>
Net Assets		<u><u>1,147,689</u></u>	<u><u>1,085,363</u></u>
Funds			
Restricted Funds	21	50,019	33,974
Unrestricted Funds	21	1,097,670	1,051,390
Total Charity Funds		<u><u>1,147,689</u></u>	<u><u>1,085,363</u></u>

These financial statements were approved by the board of trustees and authorised for issue on **08/09/2021** and are signed on behalf of the board by:



.....
Dr A Mohamedali
President



.....
Mr M Visram
Treasurer

THE COUNCIL OF EUROPEAN JAMAATS

CONSOLIDATED STATEMENT OF CASH FLOWS

AS AT 31 DECEMBER 2020

	2020	2019
	£	£
Cash Flows from Operating Activities		
Net Income for the year	61,733	(8,822)
Adjustments for:		
Dividends, Interest and Rents from Investments	-	(87,737)
Depreciation	1,515	3,121
(Increase)/Decrease in Debtors	(135,196)	(323,821)
Increase/(Decrease) in Creditors	138,920	281,427
Net Cash from Operating Activities	66,972	(135,832)
Cash flows from Investing Activities		
Dividends, Interest and Rents Received from Investments	-	87,737
Purchase of Investments	(15,000)	(100,002)
Purchase of Fixed Assets		(881)
Net Cash (used in) Investing Activities	(15,000)	(13,146)
Change is Cash and Cash Equivalents in the year	51,972	(148,978)
Cash and Cash Equivalents at the beginning of the year	189,714	338,692
Cash and Cash Equivalents at end of year	241,686	189,714

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

1. General Information

The Charity is a registered charity in England and Wales and is unincorporated. The financial statements are prepared in sterling, which is the functional currency of the entity.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Basis of Consolidation

The financial statements consolidate the results of the Charity and its subsidiary undertakings on a line-by-line basis. The entities consolidated are those as listed in note 21 and 22 of the accounts with further analysis provided in respect to these subsidiaries. A separate Statement of Financial Activities for the Charity has not been presented as the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006. The surplus of the parent Charity was £58,077 (2019: £10,613 deficit). Uniform SORP accounting policies have been applied.

Going Concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the Charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the Charity; it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is confirmed and its amount can be measured reliably

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2020

3. Accounting Policies *(continued)*

• income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

• expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

• expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

• other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	- over the life of the asset
Fixtures and Fittings	- 20% straight line
Equipment	- 20% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2020

3. Accounting Policies *(continued)*

Investment properties are measured initially at cost, and subsequently at fair value at the reporting date.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments, regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

4 Donations and Legacies

Consolidated	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Donations				
Donations	54,568		54,568	59,144
Subscriptions	22,177		22,177	12,770
East Africa Trip	-		-	0
Marriage Seminar	80		80	0
Madinah & Bab	-		-	24,678
Other Misc. Activities	-		-	0
MAMT	588		588	46,167
Leadership Development Program	700		700	14,850
Mediation	2,320		2,320	2,841
Seniors Trip	-		-	14,755
CoEJ/WF Heritage Project	-		-	6,565
Wellbeing	1,080		1,080	2,618
Womens Retreat	-		-	3,138
Young Girls Camp	(850)		(850)	3,950
Youth Conference	50		50	
Summer Camp	-		-	2,000
Madrasah Centre of Excellence	6,606		6,606	15,212
WF Grant	-		-	70,000
Government Grant	20,789		20,789	
COVID funds	5,749		5,749	
Gift Aid Income	56,931		56,931	27,196
Rent Income - Mobile Homes	-		-	25,000
Rent Income - Properties	13,483		13,483	4,732
General Donations (note 19)	-	2,945,798	2,945,798	1,380,385
Donation from KSIMC Ltd	29,440		29,440	33,430
	213,710	2,945,798	3,159,508	1,749,433

Charity	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Donations				
Donations	54,568		54,568	59,144
Subscriptions	22,177		22,177	12,770
Marriage Seminar	80		80	0
Madinah & Bab	-		-	24,678
MAMT	588		588	46,167
Leadership Development Program	700		700	14,850
Mediation	2,320		2,320	2,841
Seniors Trip	-		-	14,755
CoEJ/WF Heritage Project	-		-	6,565
Wellbeing	1,080		1,080	2,618
Women's Retreat	-		-	3,138
Young Girls Camp	(850)		(850)	3,950
Youth Conference	50		50	0
Summer Camp	-		-	2,000
Madrasah Centre of Excellence	6,606		6,606	15,212
WF Grant	-		-	70,000
Government Grant	20,789		20,789	0
COVID funds	5,749		5,749	0
Gift Aid Income	56,931		56,931	27,196
General Donations	-	2,945,798	2,945,798	1,380,385
Donation from CoEJ Investments Ltd	599		599	90,000
Rent Income - Mobile Homes	-		-	25,000
Rent Income - Properties	13,483		13,483	4,732
Donation from KSIMC Ltd	29,440		29,440	33,430
Donation from European Hajj Company	-		-	-
Other Miscellaneous Activities	-		-	-
	214,309	2,945,798	3,160,107	1,839,433

5. Other Income - Consolidated

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Hajj Income- European Hajj Company Ltd	-	7,170	7,170
Rent Receivable- CoEJ Investments Ltd	-	-	-
	-	7,170	7,170

Previous Year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Hajj Income- European Hajj Company Ltd	-	475,128	475,128
Rent Receivable- CoEJ Investments Ltd	87,737	-	87,737
	87,737	475,128	562,866

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

6. Expenditure on Charitable Activities - Consolidated

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Madinah & Bab	-	-	-	24,678
MAMT- Gents	100	-	100	56,803
Leadership Development Program	4,691	-	4,691	12,148
Women Retreat	-	-	-	3,626
Young Girls Camp	-	-	-	3,903
Marriage Seminar	-	-	-	250
Ucas	-	-	-	40
Summer Camp	-	-	-	330
Mediation	8,736	-	8,736	2,260
Madressa of Excellence	240	-	240	4,387
Media Training	-	-	-	270
Seniors Trip	-	-	-	15,179
Seniors Gathering	-	-	-	2,100
Seniors Retreat	-	-	-	169
CoEJ/WF Heritage Project	951	-	951	4,275
Wellbeing	200	-	200	5,768
Eid Gifts	100	-	100	100
Women Empowerment	-	-	-	190
Other Misc. Activities	-	-	-	944
CoEJ Academy	-	-	-	-
CoEJ Sports	-	-	-	4,671
Other Donations	38,684	-	38,684	13,980
Support Costs (Note 7)	114,326	-	114,326	146,972
Other Charitable Activities (Note 19)	-	2,929,753	2,929,753	1,540,695
Donation to EHC	-	-	-	100
	168,029	2,929,753	3,097,782	1,843,835

7. Expenditure on Charitable activities - Support Costs
Charity

	2020 £	2019 £
Rent	9,072	19,464
Rates	993	978
Photocopier Rental	2,006	1,517
Travelling	-	2,956
Meeting Expenses	569	86
Printing ,Postage and Stationary	275	842
Telephone & Internet	1,262	1,740
Cleaning	130	510
Software & website	6,944	3,391
ID Checks	1,530	3,416
Legal Fees	8,659	10,004
Professional Fees	600	-
Insurance	1,739	2,260
Refurbishment Expenses	-	-
Forex Loss	-	-
Bank & Card Charges	1,613	2,867
Marketing	15	5,336
Salaries & Social Security costs	72,675	80,928
Audit Fees	3,000	3,000
Recruitment Expenses	-	1,757
General Expenses	358	654
Subscription	1,370	2,145
Depreciation	1,515	3,121
	114,326	146,972

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Other Expenditure

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Hajj Costs	-	920	920
Charitable Donations	-	-	-
Administrative Costs	-	681	681
Advertising	-	-	-
Insurance	-	910	910
Bank Charges	-	12	12
Computer Running Cost	-	-	-
Legal & Professional Fees	-	-	-
Subscriptions	-	1,028	1,028
Audit Fees	-	1,200	1,200
Profit or Loss on Foreign Exchange	-	2,412	2,412
Depreciation	-	-	-
Taxation	-	1	1
	-	7,164	7,164

Previous Year

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Hajj Costs	-	465,750	465,750
Repairs	-	-	-
Administrative Costs	28	1,600	1,628
Insurance	-	1,000	1,000
Bank Charges	-	910	910
Charitable Donations	30	38	68
Legal & Professional Fees	-	1,200	1,200
Subscriptions	3,838	-	3,838
Audit Fees	-	1,283	1,283
Depreciation	-	1,200	1,200
Taxation	-	408	408
	3,896	473,389	477,285

9. Net Income

Net Income is stated after charging/(crediting):

	2020	2019
	£	£
Audit Fees	4,200	4,200
Depreciation of Tangible Fixed Assets	1,515	3,121

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 DECEMBER 2020

10. Staff Costs

The total staff costs and employee remuneration for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	69,039	77,353
Social security costs	1,214	2,089
Pension	853	1,486
	<u>71,106</u>	<u>80,928</u>

The average head count of employees during the year was 5 (2019:5).

During the year, due to COVID-19, 3 staff members were furloughed from 01 April 2020. Total Job Retention Scheme grant received £20,789.

These employees were subsequently made redundant on 30 September 2020

The key management personnel of the charity comprise trustees.

11. Trustee Remuneration and Expenses

No remuneration from employment with the Charity or a related entity were received by the trustees in this or the previous year.

Travelling expenses amounting to £ 0.00 (2019: £2,955.69) were incurred by the trustees

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

12. Tangible Fixed Assets
Consolidated

	Land and Buildings £	Investment Property	Fixtures and Fittings £	Equipment £	Total £
Cost					
At 1 January 2020	-	270,000	23,394	36,699	330,093
Additions	-	270,000	-	-	270,000
Disposals		(270,000)			(270,000)
At 31 December 2020	-	270,000	23,394	36,699	330,093
Depreciation					
At 1 January 2020	-	-	22,584	35,995	58,579
Charge for the year	-	-	809	705	1,515
At 31 December 2020	-	-	23,394	36,699	60,094
Carrying Amount					
At 31 December 2020	-	270,000	-	-	270,000
At 31 December 2019	-	-	810	705	1,515

Charity

	Investment Property £	Fixtures and Fittings £	Equipment £	Total £
Cost				
At 1 January 2020	-	23,394	36,699	60,093
Additions	270,000	-	-	-
At 31 December 2020	270,000	23,394	36,699	60,093
Depreciation				
At 1 January 2020	-	22,584	35,995	58,579
Charge for the year	-	809	705	1,515
At 31 December 2020	-	23,394	36,699	60,094
Carrying Amount				
At 31 December 2020	270,000	-	-	270,000
At 31 December 2019	-	810	705	1,515

13. Investment

	Total £
At 1 January 2020	630,208
Additions	15,000
At 31 December 2020	645,208
At 31 December 2019	630,208

During the year the Charity made investment in KSIMC Investments Limited and KSIMC Residential Limited. The Charity financially owns 12.80% of the 2 companies.

14. Investment Property

	Total £
At 31 December 2020	270,000
At 31 December 2019	270,000

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

15. Debtors

Consolidated	2020	2019
	£	£
Prepayments and Accrued Income	99,558	54,810
Other Debtors	394,229	303,680
	493,787	358,490

Charity	2020	2019
	£	£
Prepayments and Accrued Income	(17)	5,183
Other Debtors	463,453	636,004
	463,436	641,187

16. Cash at hand

Consolidated	2020	2019
	£	£
Current accounts and deposit accounts	241,616	188,872
Cash in hand	70	841
	241,686	189,713

Charity	2020	2019
	£	£
Current accounts and deposit accounts	156,923	153,663
Cash in hand	70	841
	156,993	154,504

17. Creditors: amounts falling due within one year

Consolidated	2020	2019
	£	£
Trade Creditors	39,941	54,450
Accruals	23,419	19,990
Other Creditors	467,500	317,500
	530,860	391,940

Charity	2020	2019
	£	£
Trade Creditors	560	6,661
Accruals	19,888	17,890
Other Creditors	367,500	317,500
	387,948	342,051

18. Subsidiary Company

	2020	2019
	£	£
Included in Debtors are amount due from:		
• European Hajj Company Limited	39,192	32,192

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

18. Related Party Transactions

The Trustees give freely of their time and expertise without any form of remuneration or other benefit in cash or any kind (2019: £Nil)

The following related party transactions took place during the year with the Charity's wholly owned subsidiaries (Note 22)

CoEJ Investments Ltd

- Donation received (without conditions) by the Charity from the subsidiary amounted to £598.54 (2019: £90,000)

19 Analysis of Movement in Funds - Charity

Restricted Funds

	Opening Balance	Income	Expenditure	Closing Balance
	£	£	£	£
Essex	-	392,778	(392,778)	-
Peterborough	-	314,019	(314,019)	-
Hyderi	-	339,348	(339,348)	-
Hujjat Funds	-	1,600	(1,600)	-
Paris Funds	50	-	-	50
Wessex Funds	-	15,950	(15,950)	-
Birmingham Funds	-	1,166,954	(1,166,954)	-
Milton Keynes Funds	3,250	750	(4,000)	-
WHIPAS	-	100	(100)	-
Al Mahdi Institute	200	-	-	200
European Refugee Crisis 2015	12,313	-	-	12,313
Khums	2,105	411,333	(395,017)	18,421
Fitra	1,537	28,223	(29,755)	5
Relief Funds	1,694	105,186	(105,353)	1,527
Welfare	4,637	13,120	(11,020)	6,737
Fidya & Kaffara	677	25,717	(26,288)	106
Sadaqa	2,362	87,418	(89,131)	648
Zakaat	50	7,474	(2,524)	5,000
Alim Grant	4,124	29,500	(29,500)	4,124
Muharram Grant	-	500	(500)	-
Ramadhan Grant	800	2,100	(2,000)	900
Qurbani	175	3,728	(3,914)	(11)
	33,973	2,945,798	(2,929,753)	50,018

Unrestricted Funds

	Opening Balance	Income	Expenditure	Closing Balance
	£	£	£	£
General Funds	1,051,390	214,309	168,029	1,097,670
	1,051,390	214,309	168,029	1,097,670

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
YEAR ENDED 31 DECEMBER 2020

21. Analysis of Charitable Funds

**Consolidated
Unrestricted Funds**

	At 1 Jan 2020	Income	Expenditure	At 31 Dec 2020
	£	£	£	£
General Funds	714,799	213,710	(168,029)	760,481
Designated Funds	230,148	-	-	230,148
Revaluation Reserve	37,160	-	-	37,160
	982,107	213,710	(168,029)	1,027,788

Restricted Funds

	At 1 Jan 2020	Income	Expenditure	At 31 Dec 2020
	£	£	£	£
Restricted Funds	75,879	2,952,968	(2,936,917)	91,930
	75,879	2,952,968	(2,936,917)	91,930

**Charity
Unrestricted Funds**

	At 1 Jan 2020	Income	Expenditure	At 31 Dec 2020
	£	£	£	£
General Funds	758,096	214,309	(168,029)	804,376
Designated Funds	293,294	-	-	293,294
	1,051,390	214,309	(168,029)	1,097,670

Restricted Funds

	At 1 Jan 2020	Income	Expenditure	At 31 Dec 2020
	£	£	£	£
Restricted Funds	33,974	2,945,798	(2,929,753)	50,019
	33,974	2,945,798	(2,929,753)	50,019

THE COUNCIL OF EUROPEAN JAMAATS
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

21. Subsidiary Company - The European Hajj Company Ltd

The Charity owns the whole of the issued ordinary share capital of The European Hajj Company Limited, a company registered in England and Wales (Reg. No. 08563597). The subsidiary is used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the SOFA. The total net profit forms part of the restricted funds of the consolidated accounts. A summary of the results of the subsidiary is shown below:

	2020	2019
	£	£
Turnover	7,170	475,128
Cost of Sales	(920)	(465,750)
	<u>6,250</u>	<u>9,378</u>
Administrative Expenses	(6,243)	(7,231)
	<u>7</u>	<u>2,147</u>
Taxation	(1)	(408)
Profit for the Financial Year	<u>6</u>	<u>1,739</u>

The aggregate of the assets, liabilities and funds was:

	2020	2019
	£	£
Assets	184,267	84,237
Liabilities	(81,205)	(81,181)
	<u>103,062</u>	<u>3,056</u>

EHC 2019 figures have been restated as follows:

Assets: £75,104 Restated to £84,237

Liabilities: (£73,695) Restated to (£81,181)