

ANJUMAN-E-HUSAINIYAH

REPORT AND FINANCIAL STATEMENTS
For the period 01.11.2023 to 30.04.2025 30.04.2025

Charity Number 1162229

ANJUMAN-E-HUSAINIYAH

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the period 01.11.2023 to 30.04.2025 30.04.2025

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ANJUMAN-E-HUSAINIYAH

TRUSTEES ANNUAL REPORT

For the period 01.11.2023 to 30.04.2025

The trustees are pleased to present their extended annual trustees' report together with the financial statements of the charity for the period 01.11.2023 to 30.04.2025.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019)

1. Objectives and Activities

Aims of the Charity

The aim of the Charity is to advance the Shia Ithna Asheri religion in Newcastle upon Tyne and surrounding area for the benefit of the public.

1. To hold prayer meetings and lectures:- A full calendar of programmes, lectures and events are held in remembrance of the Prophet Muhammad (SAW) and his family where the members congregate for prayer and learn the teaching and practices. The annual programmes calendar currently has 52 set programmes which are being run.

2. To hold public celebrations of religious festivals:- Social gatherings to celebrate religious festivals and events.

3. To disseminate information about the Shia Ithna Asheri religion:- Development of social media pages and providing literature.

4. Expansion of the community centre to make this fit for purpose and fully compliant with all planning and building regulations.

2. Public Benefit Statement

In setting objectives and delivery of its activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and to its supplementary public benefit guidance.

3. Policy on Grant Making

Not Applicable

4. Policy on Social Investment

Not applicable

5. Contribution by Volunteers

The trustees wish to record their sincere thanks to all volunteers who contributed their time and skill during the year. Volunteers played a vital role in delivering the charity's activities, supporting areas such as programme delivery, food preparation and ordering, events, financial administration, governance, IT systems, property maintenance and expansion.

Their contribution significantly enhances the charity's capacity and helped ensure that resources were used effectively for public benefit. The value of volunteer time although not included in the financial statements, represents an important resource without which many of our services could not be delivered.

The charity has a total of 17 volunteers within the management structure, including the 5 trustees who serve on a bona fide basis. Management structure has sub-categories with delegated duties overseen by at least 1 trustee.

6. Achievements and Performance

The charity has seen significant exponential growth during the period with record fundraising for activities and expansion projects and increased number of members:-

During this period:-

- Building work has progressed on the expansion and renovation of the 2 adjacent properties owned by the charity, to provide a center fit for purpose. The center is nearing completion.
- During the expansion phase, activities have been continuous and a full schedule of programmes have been delivered at an alternative venue on hire.
- Increased number of members attending on a regular basis.
- Development of new I.T suite: Anjuman-e-Husainiyah App, New Website, Facebook Page, Instagram Page, New Whatsapp Community Page and Email Facilities.
- Defibrillator grant received from British Heart Foundation for the benefit of the local community
- Health and safety interactive sessions;- CPR/Lifesaving skills, mental health awareness
- Grants have been received for the expansion project of £50,000 and £2,000 towards the running of programmes
- The organisation is now registered with HMRC for Gift Aid

Evaluation and outputs

- All the structural building works was completed and signed off.
- Around 52 programmes are held annually including religious and social events.
- The first Eid day was organised at Kenton Park Sports Centre Hall with over 100 attendees.

7.Fundraising

Not applicable

8. Investments

Not applicable

9. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the period the Charity had income of £195,091 (2023: £165,417) and expenditure of £32,908 (2024: £9,587). There was an operating surplus of £162,183 (2024: £155,830).

At 30 April 2025 the Charity had net assets of £577,749 (2024: £415,566).

Reserves policy/No reserves reason/Going concern

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity. This provide sufficient funds to cover the administrative costs. Our Reserves Policy is reviewed annually

10. Risk Management

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

The trustees have appointed 2 volunteers with charity experience to complete a full internal governance and compliance review which has identified some areas of improvements with regards to governance required and operational risks the charity faces. An action plan has been developed to safeguard the organisation for the future, during its period of rapid growth.

A risk management plan has been introduced to assess organisational risk and implement appropriate strategies. The plan considers the types of risk faced by the charity, prioritising them in terms of impact and likelihood of occurrence, and identifying means of mitigating the risks.

Systems have been established to enable regular reviews to be undertaken so that essential action is taken to minimise those risks.

11. Plans for future periods

- Full programmes and events, schedule of 52 activities for the next 12 months.
- Completion and opening of the fully expanded and refurbished centre.

- Further expansion of the centre within the yard area to add additional facility space and services, subject to planning permission.
- AGM to be held within the next 12 months to discuss and implement a timeline for the proposed changes to the constitution:- to give members voting rights in election of trustees following registration of members.

12. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	ANJUMAN-E-HUSAINIYAH
Charity number	1162229
Registered office	52A Wingrove Road Fenham Newcastle upon Tyne NE4 9BR
Trustees and Members of the Board	Rafique Bhojani (Chairman) Syed Sajjad Shah Syed Bizaat Imam Mr Mohammad Hassnain Malik Mr Tasawar Hussain (resigned 19/06/24) Mrs Shamsunnisa Bashey (appointed 23/10/25)
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne. NE1 4BX.
Bankers	Lloyds TSB

13. Fund held as custodian trustees on behalf of others

Not applicable

14. Exemptions from disclosures

Not applicable

15. Structure, governance and management

Governing Document

The Anjuman-e-Husainiyah is a registered Charitable Incorporated Organisation (Registered Charity No. 1162229) and the current constitution is dated 1st October 2023.

Structure

The CIO is governed by a trustee board of a minimum of three and a maximum of 5 members. A Voluntary Management Committee, in place with a total of 17 members: 5 trustees and 12 volunteers. There are 8 sub-committees with at least one trustee within each committee.

Recruitment and Appointment of the Board

Under the constitution, First Trustees are Lifetime trustees, thereafter trustees are appointed for an unlimited term by a resolution passed at a properly convened meeting of the charity trustees.

Board Induction and Training

Following a recent internal governance review, induction and training will be introduced for new trustees. Currently, there are no provisions in place.

16. Related parties

The Chairman of Anjuman-E-Husainiyah is also a trustee of Friends Foundation who loaned £10,000 to the charity over a three-year period.

-2517. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable 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 operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 05.12.2025 and signed on their behalf by:

Rafique Bhojani
Chairman

ANJUMAN-E-HUSAINIYAH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the period 01.11.2023 to 30.04.2025 30.04.2025

I report on the financial statements of Anjuman-E-Husainiyah for the period 01.11.2023 to 30.04.2025 30.04.2025, which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Doug Maltman FMAAT
Fellow member of the Association of Accountancy Technicians
Connected Voice Charity Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 05.12.2025

ANJUMAN-E-HUSAINIYAH

STATEMENT OF FINANCIAL ACTIVITIES

For the period 01.11.2023 to 30.04.2025 30.04.2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 01.11.2023 to 30.04.2025 £	Total 2023 £
Income from:					
Donations and legacies	6	143,091	-	143,091	163,917
Charitable activities					
Grants and contracts	7	52,000	-	52,000	1,500
Total income		195,091	-	195,091	165,417
Expenditure on:					
Charitable activities					
Operation of the charity	8	32,908	-	32,908	9,587
Total expenditure		32,908	-	32,908	9,587
Net movement of funds		162,183	-	162,183	155,830
Reconciliation of funds					
Total funds brought forward		415,566	-	415,566	259,736
Total funds carried forward		577,749	-	577,749	415,566

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 10 to 16 form an integral part of these accounts.

BALANCE SHEET

As at 30.04.2025

	Notes	£	Total 2025 £	£	Total 2023 £
<u>Fixed assets</u>					
Tangible assets	12		511,096		417,172
Total fixed assets			511,096		417,172
<u>Current assets</u>					
Debtors	13	34,697		-	
Cash at bank and in hand	14	42,586		8,394	
Total current assets		77,283		8,394	
Creditors: amounts falling due within one year	15	(10,630)		(10,000)	
Net current assets or liabilities			66,653		(1,606)
Total assets less current liabilities			577,749		415,566
Total net assets or liabilities			577,749		415,566
<u>Funds of the charity</u>					
Unrestricted income funds			577,749		415,566
Restricted income funds			-		-
Total funds			577,749		415,566

The notes on pages 10 to 16 form an integral part of these accounts.

These financial statements were approved by the Board on: 05.12.2025

and are signed on its behalf by: M H Malik
Treasurer

ANJUMAN-E-HUSAINIYAH

NOTES TO THE FINANCIAL STATEMENTS

For the period 01.11.2023 to 30.04.2025 30.04.2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

Anjuman-E-Husainiyah meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £162,183 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.6 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

ANJUMAN-E-HUSAINIYAH

NOTES TO THE FINANCIAL STATEMENTS

For the period 01.11.2023 to 30.04.2025 30.04.2025

3.7 Interest receivable

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

4.0 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis.

Freehold land and building	Not in use
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ANJUMAN-E-HUSAINIYAH

NOTES TO THE FINANCIAL STATEMENTS

For the period 01.11.2023 to 30.04.2025 30.04.2025

Analysis of income

	Unrestricted	Restricted	Total 01.11.2023 to 30.04.2025	Total
	Funds £	Funds £	£	2023 £
6 Donations and legacies				
Standing orders	11,004	-	11,004	5,594
Donations (building, lecturers and Niaz)	88,809	-	88,809	158,323
Gift Aid	38,597	-	38,597	-
Khums donation	4,681	-	4,681	-
	<u>143,091</u>	<u>-</u>	<u>143,091</u>	<u>163,917</u>
7 Charitable activities				
<u>Income from grants</u>				
The Mainstay Foundation	52,000	-	52,000	1,500
	<u>52,000</u>	<u>-</u>	<u>52,000</u>	<u>1,500</u>

Income was £195,091 (2023: £165,417) of which £195,091 was unrestricted or designated (2023: £165,417) and £0 was restricted (2023: £0)

ANJUMAN-E-HUSAINIYAH

NOTES TO THE FINANCIAL STATEMENTS

For the period 01.11.2023 to 30.04.2025 30.04.2025

Analysis of expenditure on charitable activities

	Unrestricted	Restricted	Total 01.11.2023 to 30.04.2025	Total 2023
	Funds £	Funds £	£	£
8 Charitable activities				
<u>Direct costs</u>				
Lecturers and interfaith meetings	18,608	-	18,608	5,900
Khums - Imam Ali Foundation	2,341	-	2,341	-
Niaz	6,783	-	6,783	-
<u>Support costs</u>				
Heating, light and water	2,407	-	2,407	690
Security and insurance	330	-	330	588
Internet	806	-	806	393
Repairs and renewals	859	-	859	5
Professional and independent examination	634	-	634	2,011
Cleaning	140	-	140	-
	<u>32,908</u>	<u>-</u>	<u>32,908</u>	<u>9,587</u>

Expenditure on charitable activities was £32,908 (2023: £9,587) of which £32,908 was unrestricted or designated (2023: £9,587) and £0 was restricted (2023: £0)

9 Fees for examination of the accounts

	01.11.2023 to 30.04.2025 £	2023 £
Independent examiner's fees for reporting on the accounts	630	-
	<u>630</u>	<u>-</u>

There were no other fees paid to the examiner (2023: £nil)

10 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

ANJUMAN-E-HUSAINIYAH

NOTES TO THE FINANCIAL STATEMENTS

For the period 01.11.2023 to 30.04.2025 30.04.2025

Transaction(s) with related parties

The following detail the related party transactions in the reporting period.

Name of the trustee or related party	Relationship to charity	Description of the transaction	Amount £	Balance at period end £	Amounts written off £
Friends Foundation	R Bhojani, Chairman	Loan received	10,000	10,000	-

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12 Tangible fixed assets

	Freehold land and building £	Total £
Cost		
Balance brought forward	417,172	417,172
Additions	93,924	93,924
Revaluations	-	-
Disposals	-	-
Transfers	-	-
Balance carried forward	511,096	511,096
Depreciation		
Balance brought forward	-	-
Disposals	-	-
Depreciation charge for year	-	-
Impairment	-	-
Transfers	-	-
Balance carried forward	-	-
Net book value		
Brought forward	417,172	417,172
Carried forward	511,096	511,096

The freehold property is currently not in use and as such has no depreciation rate applied. Architect and professional fees during the period 01.11.2023 to 30.04.2025 were £5,604.

ANJUMAN-E-HUSAINIYAH

NOTES TO THE FINANCIAL STATEMENTS

For the period 01.11.2023 to 30.04.2025 30.04.2025

13 Debtors and prepayments (receivable within 1 year)

	01.11.2023 to 30.04.2025 £	2023 £
Gift Aid	34,697	-
	<u>34,697</u>	<u>-</u>

14 Cash at bank and in hand

	01.11.2023 to 30.04.2025 £	2023 £
Cash at bank and in hand	42,112	8,394
Cash in hand	474	-
	<u>42,586</u>	<u>8,394</u>

15 Creditors and accruals (payable within 1 year)

	01.11.2023 to 30.04.2025 £	2023 £
Accruals		
Independent examination of accounts	630	-
Loans	10,000	10,000
	<u>10,630</u>	<u>10,000</u>

16 Events after the end of the repo Unrestricted Funds

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

17 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	415,566	195,091	(32,908)	(2,000)	575,749
Designated funds					
6 Agricola Road	-	-	-	2,000	2,000
Totals	<u>415,566</u>	<u>195,091</u>	<u>(32,908)</u>	<u>-</u>	<u>577,749</u>

ANJUMAN-E-HUSAINIYAH

NOTES TO THE FINANCIAL STATEMENTS

For the period 01.11.2023 to 30.04.2025 30.04.2025

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated funds:	
6 Agricola Road	Property costs.

18 Capital commitments

As at 30.04.2025, the charity had capital commitments £73,000 (2023 -£nil)

19 Analysis of net assets between funds

	Unrestricted	Restricted	Total 01.11.2023 to 30.04.2025	Total
	Funds £	Funds £	£	2023 £
Tangible fixed assets	511,096	-	511,096	417,172
Cash at bank and in hand	42,586	-	42,586	8,394
Other net current assets/(liabilities)	24,067	-	24,067	(10,000)
	577,749	-	577,749	415,566