

CHARITY REGISTRATION NUMBER: 1196680

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

TRUSTEE'S ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Accounts

Year ended 31 December 2024

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AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Trustees' Annual Report Year ended 31 December 2024

The trustees present their report and the unaudited accounts of the charity for the Year ended 31 December 2024.

Reference and administrative details

Registered Charity Name : AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Charity Registration Number : 1196680

Principal Office : 49 Aldersey Gardens
Barking
Essex
IG11 9UG
UK

The Trustees : Mr. Jahur Akanjee
Mrs. Jannatul Meah
Ms. Nelufa Ahmed
Mrs. Colsum Akanjee

Accountants : Rehana Akhter AFA MIPA,ICPA
23 Bulrush Terrace
London, UK
IG11 ONT

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Trustees' Annual Report (continued)

Year ended 31 December 2024

Structure, governance and management

Akanjee Foundation Mosque & Islamic Centre is constituted as a charitable trust registered with the Charity Commission in 19th November 2022 under the charity number 1196680. The organisation is chaired by Mr. Jahur Akanjee.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet as a body on a quarterly basis to review overall direction of the foundations, facilities and activities provided by the charity.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees.

Induction and training of trustees

Upon appointment, new trustees are introduced to their new roles and responsibilities and given a copy of the trust deed. They are introduced to their sources available on the Charity Commission website and encouraged to become familiar with the requirements and good practice processes applicable to our charity, namely the Charities Act 1993.

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Trustees' Annual Report (continued)

Year ended 31 December 2024

Objectives and activities

Our aims

The objects of the charity are set out in the charity's trust deed and are summarised here:

- a) The advancement of the Islamic religion for the public benefit, but not exclusively by the provision of prayer facilities and sessions and the teaching of the Quran.
- b) The relief of poverty and the promotion and protection of good health through the provision of information and advice sessions.
- c) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

"The Charity's objects are for the benefit of the inhabitants of the United Kingdom"

Our Objects

Our objects are set out to reflect our faith and community aims. The trustees reflect on these annually to ensure they are relevant to the aims of the trust and needs of the community.

The trustees always consider the Charity Commissions general guidance on public-benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our aims remain to provide a facility where Muslims can worship and provide a community facility for all the inhabitancy of Barking and the wider area as well as ensuring good community citizenship.

Activities

The charity has sold the lease to a third party on 29th November 2022 in return for a monthly rent of £4,333.33. From December 2023, the charity does not provide any activities to the Mosque and Madrasa.

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Trustees' Annual Report (continued)

Year ended 31 December 2024

Achievements and performance

The **Akanjee Foundation Masjid & Islamic Centre** receives rental income as its primary source of charitable funding. The Foundation has leased the management of the mosque to another entity, and the rental payments from this arrangement form the main income stream for the charity. In addition to rental income, the charity also receives donations and other restricted funds such as **Sadaqah** and **Zakat**, which are distributed in accordance with their designated charitable purposes.

Financial review

During the year, the charity received £91,975 in rental income and £7,675 in restricted income. The net surplus for the year amounted to £85,599.71. From the restricted income, the charity donated £6,575 to other charitable organisations in line with its charitable objectives.

Investment policy and objectives

The charity has no long term investments other than the masjid property. Cash reserves are held in a charity bank account and any interest earned is considered by the trustees as a gift of the UK banking system and supplements the work of the charity.

Plans for the future period

We intend to maintain our existing range of community activities working in partnership with the community and continue sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

The financial position of the Trust is portrayed in the accompanying Annual Account.

The trustees' annual report was approved on 21 July 2024 and signed on behalf of the board of trustees by:



M.r Jahur Akanjee
Chairman

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

INDEPENDENT EXAMINER'S STATEMENT

Year ended 31 December 2024

I report on the accounts of the charity for the Year ended 31 December 2024.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

INDEPENDENT EXAMINER'S STATEMENT

Year ended 31 December 2024

INDEPENDENT EXAMINER'S STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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



Rehana Akhter AFA MIPA, ICPA
Independent examiner

23 Bulrush Terrace
London, UK
IG11 0NT

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Statement of Financial Activities

31-Dec-24

			2024		2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£		£	£
Income and endowments					
Donations and legacies	4	1,129	-	1,129	2,395
Investment income	5	91,975	-	91,975	84,490
Sadaka			7,675	7,675	4,679
Total income		93,104.00	7,675.00	100,779.00	91,564
Expenditure					
Expenditure on charitable activities	6	8,604	6,575	15,179	32,429
Total expenditure		8,604	6,575	15,179	32,429
Net income and net movement in funds		84,500.00	1,100.00	85,600.00	59,135
Reconciliation of funds					
Total funds brought forward		807,098	-	807,098	747,962
Prior year adjustment for Loan					
Total funds carried forward		891,598	1,100	892,698	807,097

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

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Statement of Financial Position

31-Dec-24

		2024	2023
		Unrestricted	
	Note	funds	Total funds
		£	£
Fixed Assets			
Tangible fixed assets	11		818,012
Current assets			
Cash at bank and in hand		201,256	
Prepayment		13,630	
Other Debtor		1,200	
Creditors: amounts falling due within one year	12	700	
Net current assets			215,386
Total assets less current liabilities	13		1,033,398
Creditors: amounts falling due after more than one year			140,700
Net assets			892,698
Funds of the charity			
Unrestricted funds			892,698
Restricted funds			807,097
Total charity funds	14		892,698

These accounts were approved by the board of trustees and authorised for issue on 21 July 2025, and are signed on behalf of the board by:

Jahur Akanjee

Mr Jahur Akanjee
Chairman

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Notes to the Accounts

Year ended 31 December 2024

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 49 Aldersey Gardens, Barking, Essex, IG11 9UG, UK.

2. Statement of compliance

These accounts 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 accounts 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.

The accounts are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2016. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 16.

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 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.

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Notes to the Accounts (continued)

Year ended 31 December 2024

3. Accounting policies (continued)

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 probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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 accruals 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.

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Notes to the Accounts (continued)

Year ended 31 December 2024

3. Accounting policies (continued)

Tangible assets (continued)

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:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

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.

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Notes to the Accounts (continued)

Year ended 31 December 2024

3. Accounting policies (continued)

Financial instruments (continued)

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.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	2024		2023	
	Unrestricted Funds	Restricted	Unrestricted Funds	Total Funds
	£		£	£
Donations				
Donations Received	1,129.49		2,395	2,395
Sadka, Fitra & Zakat	-	7,675	4,679	4,679
	1,129.49	7,675	7,074	7,074

5. Investment income

	2024		2023	
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	£	£	£
Income from Investment Properties	9 1,975.00	9 1,975.00	84,490	84,490
Bank Interest receivable			-	-
	9 1,975.00	9 1,975.00	84,490	84,490

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Notes to the Accounts (continued)

Year ended 31 December 2024

6. Expenditure on charitable activities by fund type

	2024			2023	
	Unrestricted Funds	Restricted	Total Funds	Unrestricted Funds	Total Funds
	£		£	£	£
Mosque Maintenance & Upkeep	-		-	-	-
Support costs	8,604.78		8,604.78	32,429	32,429
Sadaqa and Zakat Donation		6,575			
	8,604.78	6,575	8,604.78	32,429	32,429

8. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	988	1,162

9. Staff costs and emoluments

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

	2024	2023
	£	£
Wages and salaries	-	-

The average head count of employees during the year was Nil (2016: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	£	£
Number of staffs	-	-

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Notes to the Accounts (continued)

Year ended 31 December 2024

10. Trustee remuneration and expenses

Trustees are working on voluntary basis.

11. Tangible fixed assets

The title deeds of the land and buildings (the masjid) are in the name of Colsum akanjee and Helal Khan . Colsum Akanjee is the daughter of the chair of trustees. This arrangement came about as the charity itself was not able to raise the loan finance to purchase the masjid. The property is considered an asset of the charity as under a contractual agreement between the charity and Colsum Akanjee and Helal khan , once a loan is fully repaid (expected to be in 2023) then title will be transferred to the charity. The loan is now fully repaid and the title was transferred to the charity.

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	812,410	24,320	836,730
Additions		-	-
Revaluations		-	-
At 31 December 2024	812,410	24,320	836,730
Depreciation			
At 1 January 2024	-	17,729	17,729
Charge for the year	-	988	988
At 31 December 2024	812,410	18,717	18,717
Carrying amount			
At 31 December 2023	812,410	6590	819,000
At 31 December 2024	812,410	5603	818,013

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	700	840

13. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Loans from trustees & related parties		-
Loan from members of the public	109,000	121,500
Bank loan & overdraft		-
Rent Deposit	31,700	27,200
	140,700	148,700

Trustee loans are interest free loans (Qardahasana). They are considered long term creditors as the trustees do not expect repayment within one year.

Outstanding loans:

Loans from members of the public represent funds received to enable the construction of the rear extension to the mosque. These loans are repayable over the longer term as and when repayment is requested.

The bank loan is a mortgage secured on the property at 86 Longbridge Road, Barking, Essex, IG11 8SF used as a masjid by a charity.

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	807,097	100,779.49	15,179.78	892,696.71

Prior Year Adjustment

Restricted Funds

At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
0.00	7,675	6,575	1,100

General Funds

15. Prior year adjustments

Prior year adjustment represents previous adjustment for the Bank Loan & overdraft of which the interest element was added with the principal amount which now rectified and represented properly.

AKANJEE FOUNDATION MASJID & ISLAMIC CENTRE

Notes to the Accounts (continued)

Year ended 31 December 2024

16. Transition to FRS 102

These are the first accounts that comply with FRS 102. The charity transitioned to FRS 102 on 1 January 2016. No transitional adjustments were required in the retained funds or income or expenditure for the year.

17. Related Party Transaction:

As noted above in notes 11 and 13, the masjid and the long term loan are both held in the name of Colsum Akanjee and Helal Khan. Colsum Akanjee is the daughter of the chair of trustees.

Funds to cover the monthly mortgage repayments are transferred by the charity to Colsum Akanjee and Helal Khan. In the year the total outstanding amount were fully paid and the title was transferred to the charity. No personal benefit has derived from these transactions.

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