

ANJUMAN-UL-MUSLIMEEN LTD

England & Wales · Charity number 262392

Details

Status Registered

Legal form Charitable company

Company number [01003214](#)

Registered 1971-05-04

Register [View on the Charity Commission register](#)

Contact

Address 345 Berkhamstead Road
Chesham
HP5 3AU

Phone 01494580810

Email iameen@hotmail.co.uk

Activities

Objects: A) THE ADVANCEMENT OF THE EDUCATION OF MEMBERS OF THE PAKISTANI COMMUNITY AND PROVIDING COURSES OF INSTRUCTION IN THE ENGLISH LANGUAGE AND ASSOCIATED SUBJECTS. B) TO ADVANCE MUSLIM RELIGION. (FOR FURTHER DETAILS SEE CLAUSE 3 OF THE MEMORANDUM)

Activities: The principal activity of the charity is to promote various educational and religious activities and upkeep of a mosque.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** CHESHAM, BUCKINGHAMSHIRE AND THE NEIGHBOURHOOD THEREOF.
- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£264,517	£193,519	-	-
2024-03-31	£273,355	£166,754	-	-
2023-03-31	£276,223	£163,145	-	-
2022-03-31	£329,319	£127,845	-	-
2021-03-31	£743,094	£112,334	£2,134,523	7

Trustees

Name	Role	Appointed
Abdul Bari		2019-07-01
IBRAHIM AMEEN		
Imran Rasool		2019-07-01
Tanveer Akhtar		2019-07-01

ANJUMAN-UL-MUSLIMEEN LTD

England & Wales - Charity number 262392

Accounts

Charity Registration No. 262392

Company Registration No. 01003214 (England and Wales)

ANJUMAN-UL-MUSLIMEEN LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ANJUMAN-UL-MUSLIMEEN LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	262392
Company number	01003214
President	I Ameen
Vice President	A Bari
Treasurer	T Akhtar
Secretary	I Rasool
Registered office	212 Bellingdon Road Chesham Bucks HP5 2NN
Independent examiner	Kaiser Nouman Nathan LLP 57 Alfred Street Sparkbrook Birmingham B12 8JP
Bankers	Barclays Bank PLC 32 Clarendon Road Watford Herts WD17 1GT

ANJUMAN-UL-MUSLIMEEN LIMITED

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ANJUMAN-UL-MUSLIMEEN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Directors present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the Anjuman-UI-Muslimeen's Memorandum and Articles of Association, the Companies Act 2006 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 1 January 2019)".

Objectives and activities

The Anjuman-UI-Muslimeen's objects are to promote various educational and religious activities, e.g. Teaching of Holy Quran, five times/Friday prayers, Ramadan facilities and the upkeep of a Mosque. The policies adopted in furtherance of these objects are same and there has been no change in these during the year.

The Directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the Anjuman-UI-Muslimeen should undertake.

Achievements and performance

A summary of the main achievements of the charity during the year in furtherance of its charitable objectives for the public benefit is

- successful fulfilment of funding criteria for all the projects that have been provided this year
- 40 years of existence in the community providing information, advice, guidance and maintaining the mosque.

Financial review

It is the policy of the Anjuman-UI-Muslimeen that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Directors considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Anjuman-UI-Muslimeen's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Directors has assessed the major risks to which the Anjuman-UI-Muslimeen is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Anjuman-UI-Muslimeen is a company limited by guarantee and does not have a share capital. The liability of the Council Members is limited to £1 each. It was incorporated on 24 February 1971.

The Directors who served during the year and up to the date of signature of the financial statements were:

I Ameen
T Akhtar
A Bari
I Rasool (Secretary)

Prospective new trustees are sought from the Muslim community. When a vacancy on the Board of Trustees occurs it is filled following an election of duly nominated candidates.

None of the Directors has any beneficial interest in the company. All of the Directors are members of the company and guarantee to contribute £1 in the event of a winding up.

ANJUMAN-UL-MUSLIMEEN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The Trustees report was approved by the Board of Directors.

I Ameen

Director

Dated: 29 December 2025

ANJUMAN-UL-MUSLIMEEN LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF ANJUMAN-UL-MUSLIMEEN LIMITED

We report to the Directors on our examination of the financial statements of Anjuman-UI-Muslimeen Limited (the Anjuman-UI-Muslimeen) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Directors of the Anjuman-UI-Muslimeen (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Anjuman-UI-Muslimeen are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, We report in respect of our examination of the Anjuman-UI-Muslimeen's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. we confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Anjuman-UI-Muslimeen as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We have no concerns and 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 financial statements to be reached.

Nouman Shahzad
For and on behalf of Kaiser
Nouman Nathan LLP
57 Alfred Street
Sparkbrook
Birmingham
B12 8JP

Dated: 29 December 2025

ANJUMAN-UL-MUSLIMEEN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Charitable activities	3	171,215	15,690	186,905	165,251	38,595	203,846
Rental Income			74,012	74,012		69,509	69,509
Sale of burial plots / graves			3,600	3,600			
TOTAL INCOME		<u>171,215</u>	<u>93,302</u>	<u>264,517</u>	<u>165,251</u>	<u>108,104</u>	<u>273,355</u>
Expenditure on:							
Charitable activities	4	177,831	15,690	193,519	128,159	38,595	166,754
Net income for the year/ Net movement in funds		(6,616)	77,612	70,998	37,092	69,509	106,601
Fund balances at 1 April 2024		2,320,050	235,626	2,555,676	2,282,958	166,117	2,449,075
Fund balances at 31 March 2025		<u>2,313,434</u>	<u>313,238</u>	<u>2,626,674</u>	<u>2,320,050</u>	<u>235,626</u>	<u>2,555,676</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ANJUMAN-UL-MUSLIMEEN LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	7	1,206,426		2,751,080	
Investment properties	8	1,526,227			
Current assets					
Debtors	9	2,212		2,212	
Cash at bank and in hand		141,633		185,421	
Stocks - burial plots / graves held for resale		41,302			
		<u>185,147</u>		<u>187,633</u>	
Creditors: amounts falling due within one year	10	(291,126)		(383,037)	
Net current assets		(105,979)		(195,404)	
Total assets less current liabilities		<u>2,626,674</u>		<u>2,555,676</u>	
Income funds					
Unrestricted funds		2,626,674		2,555,676	
		<u>2,626,674</u>		<u>2,555,676</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The Directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 29 December 2025

I Ameen
Director

Company Registration No. 01003214

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Anjuman-UI-Muslimeen Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 212 Bellingdon Road, Chesham, Bucks, HP5 2NN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Anjuman-UI-Muslimeen's codes of Principle, the Companies Act 2006 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 1 January 2019)". The Anjuman-UI-Muslimeen is a Public Benefit Entity as defined by FRS 102.

The Anjuman-UI-Muslimeen has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Anjuman-UI-Muslimeen. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the Anjuman-UI-Muslimeen has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Anjuman-UI-Muslimeen.

1.4 Income

Income is recognised when the Anjuman-UI-Muslimeen is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Anjuman-UI-Muslimeen has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Anjuman-UI-Muslimeen has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

The expenses are included on accrual basis.

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% on Straight line basis
Fixtures and fittings	15% on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Anjuman-UI-Muslimeen reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Anjuman-UI-Muslimeen has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Anjuman-UI-Muslimeen's balance sheet when the Anjuman-UI-Muslimeen becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ANJUMAN-UL-MUSLIMEEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Anjuman-UI-Muslimeen's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Anjuman-UI-Muslimeen is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Anjuman-UI-Muslimeen's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ANJUMAN-UL-MUSLIMEEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

3 Charitable activities

	2025	2024
	£	£
Sales within charitable activities	186,905	203,846
Analysis by fund		
Unrestricted funds	171,215	165,251
Restricted funds	15,690	38,595
	<u>186,905</u>	<u>203,846</u>

4 Charitable activities

	2025	2024
	£	£
Staff costs & Employer NI	66,929	63,296
Depreciation and impairment	18,425	33,984
Al-Mustafa Welfare (Restricted)	7,750	4,094
Muslim Hands (Restricted)	-	10,501
Zia Ummah Foundation (Restricted)	7,760	-
Hiba box	180	-
British Red Cross (Restricted)	-	9,000
Pension	781	511
Bank charges	600	1,366
Water rates	3,095	2,472
Light & heat	18,015	18,708
Sundry	963	500
Telecommunication	720	1,107
Repairs and maintenance	59,928	15,075
Accountancy	720	2,443
Insurance	3,654	3,697
Cleaning	312	-
Marketing	500	-
Printing & stationery	89	-
Grave cost	3,098	-
	<u>193,519</u>	<u>166,754</u>
Analysis by fund		
Unrestricted funds	<u>177,829</u>	<u>128,159</u>
Restricted funds	<u>15,690</u>	<u>38,595</u>
	<u>193,519</u>	<u>166,754</u>

ANJUMAN-UL-MUSLIMEEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

5 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the Anjuman-UI-Muslimeen during the year.

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	7	7
	<u>7</u>	<u>7</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	64,033	60,793
Other pension costs	781	511
	<u>64,814</u>	<u>61,304</u>

7 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2024	3,204,193	52,978	3,257,171
Reclassification	(1,526,227)	-	(1,526,227)
	<u>1,677,966</u>	<u>52,978</u>	<u>1,730,944</u>
At 31 March 2025	1,677,966	52,978	1,730,944
Depreciation and impairment			
At 1 April 2024	464,116	41,975	506,091
Depreciation charged in the year	16,777	1,650	18,427
	<u>480,893</u>	<u>43,625</u>	<u>524,518</u>
At 31 March 2025	480,893	43,625	524,518
Carrying amount			
At 31 March 2025	<u>1,197,073</u>	<u>9,353</u>	<u>1,206,426</u>
At 31 March 2024	<u>2,740,077</u>	<u>11,003</u>	<u>2,751,080</u>

ANJUMAN-UL-MUSLIMEEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

8 Investment property	2025
	£
Fair value	
Reclassification	1,526,227
	<hr/>
At 31 March 2025	<u>1,526,227</u>

During the year the property which is let for investment purposes on leases was transferred from freehold property to investment property.

9 Debtors	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	2,212	2,212
	<hr/>	<hr/>
10 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals and Deferred Income	-	-
PAYE & NI	8,391	5,047
Pension Payable	180	180
Loans (Interest free)	278,746	374,752
Wage Costs	3,809	3,058
	<hr/>	<hr/>
	291,126	383,037
	<hr/>	<hr/>

11 Related party transactions

There were no disclosable related party transactions during the year (2024 – none).

ANJUMAN-UL-MUSLIMEEN LTD

England & Wales - Charity number 262392

Accounts

Charity Registration No. 262392

Company Registration No. 01003214 (England and Wales)

ANJUMAN-UL-MUSLIMEEN LIMITED
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ANJUMAN-UL-MUSLIMEEN LIMITED

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Achievements and performance

A summary of the main achievements of the charity during the year in furtherance of its charitable objectives for the public benefit is

- successful fulfilment of funding criteria for all the projects that have been provided this year
- 40 years of existence in the community providing information, advice, guidance and maintaining the mosque.

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The Directors who served during the year and up to the date of signature of the financial statements were:

I Ameen

T Akhtar

A Bari

I Rasool (Secretary)

Prospective new trustees are sought from the Muslim community. When a vacancy on the Board of Trustees occurs it is filled following an election of duly nominated candidates.

None of the Directors has any beneficial interest in the company. All of the Directors are members of the company and guarantee to contribute £1 in the event of a winding up.

ANJUMAN-UL-MUSLIMEEN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2024***

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

The Trustees report was approved by the Board of Directors.

I Ameen

Director

Dated: 31 January 2025

ANJUMAN-UL-MUSLIMEEN LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF ANJUMAN-UL-MUSLIMEEN LIMITED

We report to the Directors on our examination of the financial statements of Anjuman-UI-Muslimeen Limited (the Anjuman-UI-Muslimeen) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Directors of the Anjuman-UI-Muslimeen (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Anjuman-UI-Muslimeen are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, We report in respect of our examination of the Anjuman-UI-Muslimeen's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. we confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Anjuman-UI-Muslimeen as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We have no concerns and 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 financial statements to be reached.



Kaiser Nouman Nathan LLP
57 Alfred Street
Sparkbrook
Birmingham
B12 8JP

Dated: 31 January 2025

ANJUMAN-UL-MUSLIMEEN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Charitable activities	3	165,251	38,595	203,846	172,025	28,685	200,710
Rental Income			69,509	69,509		75,513	75,513
TOTAL INCOME		<u>165,251</u>	<u>108,104</u>	<u>273,355</u>	<u>172,025</u>	<u>104,198</u>	<u>276,223</u>
Expenditure on:							
Charitable activities	4	<u>128,159</u>	<u>38,595</u>	<u>166,754</u>	<u>134,460</u>	<u>28,685</u>	<u>163,145</u>
Net income for the year/ Net movement in funds		37,092	69,509	106,601	37,565	75,513	113,078
Fund balances at 1 April 2023		<u>2,282,958</u>	<u>166,117</u>	<u>2,449,075</u>	<u>2,245,393</u>	<u>90,604</u>	<u>2,335,997</u>
Fund balances at 31 March 2024		<u><u>2,320,050</u></u>	<u><u>235,626</u></u>	<u><u>2,555,676</u></u>	<u><u>2,282,958</u></u>	<u><u>166,117</u></u>	<u><u>2,449,075</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ANJUMAN-UL-MUSLIMEEN LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	7		2,751,080		2,783,965
Current assets					
Debtors	8	2,212		2,370	
Cash at bank and in hand		185,421		251,630	
		<u>187,633</u>		<u>254,000</u>	
Creditors: amounts falling due within one year	9	<u>(383,037)</u>		<u>(588,890)</u>	
Net current assets			(195,404)		(334,890)
Total assets less current liabilities			<u>2,555,676</u>		<u>2,449,075</u>
Income funds					
Unrestricted funds			2,555,676		2,449,075
			<u>2,555,676</u>		<u>2,449,075</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The Directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 31 January 2025

I Ameen
Director

Company Registration No. 01003214

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Anjuman-UI-Muslimeen Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 212 Bellingdon Road, Chesham, Bucks, HP5 2NN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Anjuman-UI-Muslimeen's codes of Principle, the Companies Act 2006 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 1 January 2019)". The Anjuman-UI-Muslimeen is a Public Benefit Entity as defined by FRS 102.

The Anjuman-UI-Muslimeen has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Anjuman-UI-Muslimeen. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the Anjuman-UI-Muslimeen has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Anjuman-UI-Muslimeen.

1.4 Income

Income is recognised when the Anjuman-UI-Muslimeen is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Anjuman-UI-Muslimeen has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Anjuman-UI-Muslimeen has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

The expenses are included on accrual basis.

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% on Straight line basis
Fixtures and fittings	15% on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Anjuman-UI-Muslimeen reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Anjuman-UI-Muslimeen has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Anjuman-UI-Muslimeen's balance sheet when the Anjuman-UI-Muslimeen becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Anjuman-UI-Muslimeen's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Anjuman-UI-Muslimeen is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Anjuman-UI-Muslimeen's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	2024	2023
	£	£
Sales within charitable activities	203,846	200,710
Analysis by fund		
Unrestricted funds	165,251	172,025
Restricted funds	38,595	28,685
	<u>203,846</u>	<u>200,710</u>

4 Charitable activities

	2024	2023
	£	£
Staff costs & Employer NI	63,296	57,760
Depreciation and impairment	33,984	34,132
Al-Mustafa Welfare (Restricted)	4,094	4,000
Muslim Hands (Restricted)	10,501	390
PeerKamranShah/Zia Ummah Foundation (Restricted)	-	5,000
Saba Relief (Restricted)	-	9,000
British Red Cross (Restricted)	9,000	10,000
Community Heart	-	295
Pension	511	638
Bank charges	1366	500
Water rates	2,472	2,351
Light & heat	18,708	12,671
Sundry	500	1,017
Telecommunication	1,107	1,942
Repairs and maintenance	15,075	16,743
Accountancy	2,443	3,108
Insurance	3,697	3,598
	<u>166,754</u>	<u>163,145</u>
	<u>166,754</u>	<u>163,145</u>
Analysis by fund		
Unrestricted funds	128,159	134,460
Restricted funds	38,595	28,685
	<u>166,754</u>	<u>163,145</u>

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the Anjuman-UI-Muslimeen during the year.

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	7	7
	<u>7</u>	<u>7</u>

Employment costs

	2024 £	2023 £
Wages and salaries	60,793	57,760
Other pension costs	511	638
	<u>61,304</u>	<u>58,398</u>

7 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	3,204,193	51,879	3,256,072
Additions	-	1,099	1,099
	<u>3,204,193</u>	<u>52,978</u>	<u>3,257,171</u>
At 31 March 2024	3,204,193	52,978	3,257,171
Depreciation and impairment			
At 1 April 2023	432,074	40,033	472,107
Depreciation charged in the year	32,042	1,942	33,984
	<u>464,116</u>	<u>41,975</u>	<u>506,091</u>
At 31 March 2024	464,116	41,975	506,091
Carrying amount			
At 31 March 2024	<u>2,740,077</u>	<u>11,003</u>	<u>2,751,080</u>
At 31 March 2023	<u>2,772,119</u>	<u>11,846</u>	<u>2,783,965</u>

The trustees have confirmed the value of the properties to be at £3,204,193

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	2,212	2,370
	<u> </u>	<u> </u>
9 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals and Deferred Income	-	-
PAYE & NI	5,047	2,446
Pension Payable	180	128
Loans (Interest free)	374,752	581,752
Wage Costs	3,058	4,564
	<u>383,037</u>	<u>588,890</u>

10 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

ANJUMAN-UL-MUSLIMEEN LTD

England & Wales - Charity number 262392

Accounts

BCharity Registration No. 262392

Company Registration No. 01003214 (England and Wales)

ANJUMAN-UL-MUSLIMEEN LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ANJUMAN-UL-MUSLIMEEN LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	262392
Company number	01003214
President	I Ameen
Vice President	A Bari
Treasurer	T Akhtar
Secretary	I Rasool
Registered office	212 Bellingdon Road Chesham Bucks HP5 2NN
Independent examiner	Kaiser Nouman Nathan LLP 57 Alfred Street Sparkbrook Birmingham B12 8JP
Bankers	Barclays Bank PLC 32 Clarendon Road Watford Herts WD17 1GT

ANJUMAN-UL-MUSLIMEEN LIMITED

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Balance sheet	5
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ANJUMAN-UL-MUSLIMEEN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Directors present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the Anjuman-UI-Muslimeen's Memorandum and Articles of Association, the Companies Act 2006 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 1 January 2019)".

Objectives and activities

The Anjuman-UI-Muslimeen's objects are to promote various educational and religious activities, e.g. Teaching of Holy Quran, five times/Friday prayers, Ramadan facilities and the upkeep of a Mosque. The policies adopted in furtherance of these objects are same and there has been no change in these during the year.

The Directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the Anjuman-UI-Muslimeen should undertake.

Achievements and performance

A summary of the main achievements of the charity during the year in furtherance of its charitable objectives for the public benefit is

- successful fulfilment of funding criteria for all the projects that have been provided this year
- 40 years of existence in the community providing information, advice, guidance and maintaining the mosque.

Financial review

It is the policy of the Anjuman-UI-Muslimeen that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Directors considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Anjuman-UI-Muslimeen's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Directors has assessed the major risks to which the Anjuman-UI-Muslimeen is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Anjuman-UI-Muslimeen is a company limited by guarantee and does not have a share capital. The liability of the Council Members is limited to £1 each. It was incorporated on 24 February 1971.

The Directors who served during the year and up to the date of signature of the financial statements were:

I Ameen
T Akhtar
A Bari
I Rasool (Secretary)

Prospective new trustees are sought from the Muslim community. When a vacancy on the Board of Trustees occurs it is filled following an election of duly nominated candidates.

None of the Directors has any beneficial interest in the company. All of the Directors are members of the company and guarantee to contribute £1 in the event of a winding up.

ANJUMAN-UL-MUSLIMEEN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The Trustees report was approved by the Board of Directors.

I Ameen

Director

Dated: 15 January 2024

ANJUMAN-UL-MUSLIMEEN LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF ANJUMAN-UL-MUSLIMEEN LIMITED

We report to the Directors on our examination of the financial statements of Anjuman-UI-Muslimeen Limited (the Anjuman-UI-Muslimeen) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Directors of the Anjuman-UI-Muslimeen (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Anjuman-UI-Muslimeen are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, We report in respect of our examination of the Anjuman-UI-Muslimeen's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. we confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Anjuman-UI-Muslimeen as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We have no concerns and 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 financial statements to be reached.

KNN UP

Kaiser Nouman Nathan LLP
57 Alfred Street
Sparkbrook
Birmingham
B12 8JP

Dated: 15 January 2024

ANJUMAN-UL-MUSLIMEEN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Charitable activities	3	172,025	28,685	200,710	245,364	17,031	262,395
Rental Income			75,513	75,513		66,924	66,924
TOTAL INCOME		<u>172,025</u>	<u>104,198</u>	<u>276,223</u>	<u>245,364</u>	<u>83,955</u>	<u>329,319</u>
Expenditure on:							
Charitable activities	4	134,460	28,685	163,145	116,913	10,932	127,845
Net income for the year/ Net movement in funds		37,565	75,513	113,078	128,451	73,023	201,474
Fund balances at 1 April 2022		2,245,393	90,604	2,335,997	2,116,942	17,581	2,134,523
Fund balances at 31 March 2023		<u>2,282,958</u>	<u>166,117</u>	<u>2,449,075</u>	<u>2,245,393</u>	<u>90,604</u>	<u>2,335,997</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ANJUMAN-UL-MUSLIMEEN LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	7		2,783,965		2,818,098
Current assets					
Debtors	8	2,370		2,176	
Cash at bank and in hand		251,630		163,634	
		<u>254,000</u>		<u>165,810</u>	
Creditors: amounts falling due within one year	9	(588,890)		(647,911)	
Net current assets			<u>(334,890)</u>		<u>(482,101)</u>
Total assets less current liabilities			<u>2,449,075</u>		<u>2,335,997</u>
Income funds					
Unrestricted funds			<u>2,449,075</u>		<u>2,335,997</u>
			<u>2,449,075</u>		<u>2,335,997</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The Directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 15 January 2024

I Ameen
Director

Company Registration No. 01003214

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Anjuman-UI-Muslimeen Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 212 Bellingdon Road, Chesham, Bucks, HP5 2NN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Anjuman-UI-Muslimeen's codes of Principle, the Companies Act 2006 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 1 January 2019)". The Anjuman-UI-Muslimeen is a Public Benefit Entity as defined by FRS 102.

The Anjuman-UI-Muslimeen has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Anjuman-UI-Muslimeen. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the Anjuman-UI-Muslimeen has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Anjuman-UI-Muslimeen.

1.4 Income

Income is recognised when the Anjuman-UI-Muslimeen is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Anjuman-UI-Muslimeen has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Anjuman-UI-Muslimeen has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

The expenses are included on accrual basis.

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% on Straight line basis
Fixtures and fittings	15% on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Anjuman-UI-Muslimeen reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Anjuman-UI-Muslimeen has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Anjuman-UI-Muslimeen's balance sheet when the Anjuman-UI-Muslimeen becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Anjuman-UI-Muslimeen's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Anjuman-UI-Muslimeen is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Anjuman-UI-Muslimeen's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	2023 £	2022 £
Sales within charitable activities	200,710	262,395
Analysis by fund		
Unrestricted funds	172,025	245,364
Restricted funds	28,685	17,031
	<u>200,710</u>	<u>262,395</u>

4 Charitable activities

	2023 £	2022 £
Staff costs	57,760	58,663
Depreciation and impairment	34,132	34,501
Al-Mustafa Welfare (Restricted)	4,000	5,830
My Charity Box/Hiba Box (Restricted)	390	-
PeerKamranShah/Zia Ummah Foundation (Restricted)	5,000	-
Saba Relief (Restricted)	9,000	2,500
Global Helping (Restricted)	10,000	2,602
Community Heart	295	-
Pension	638	656
Bank charges	500	50
Alarm maintenance	-	900
Water rates	2,351	1,960
Light & heat	12,671	6,727
Sundry	1,017	869
Telecommunication	1,942	1,932
Repairs and maintenance	16,743	6,099
Accountancy	3,108	1,100
Insurance	3,598	3,456
	<u>163,145</u>	<u>127,845</u>
	<u>163,145</u>	<u>127,845</u>
Analysis by fund		
Unrestricted funds	134,460	116,913
Restricted funds	28,685	10,932
	<u>163,145</u>	<u>127,845</u>

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the Anjuman-UI-Muslimeen during the year.

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	7	7
	<u>7</u>	<u>7</u>
Employment costs	2023	2022
	£	£
Wages and salaries	57,760	58,663
Other pension costs	638	656
	<u>58,398</u>	<u>59,319</u>
	<u>58,398</u>	<u>59,319</u>

7 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022	3,204,193	51,879	3,256,072
Additions	-	-	-
	<u>3,204,193</u>	<u>51,879</u>	<u>3,256,072</u>
At 31 March 2023	3,204,193	51,879	3,256,072
	<u>3,204,193</u>	<u>51,879</u>	<u>3,256,072</u>
Depreciation and impairment			
At 1 April 2022	400,032	37,943	437,975
Depreciation charged in the year	32,042	2,090	34,132
	<u>432,074</u>	<u>40,033</u>	<u>472,107</u>
At 31 March 2023	432,074	40,033	472,107
	<u>432,074</u>	<u>40,033</u>	<u>472,107</u>
Carrying amount			
At 31 March 2023	2,772,119	11,846	2,783,965
	<u>2,772,119</u>	<u>11,846</u>	<u>2,783,965</u>
At 31 March 2022	2,804,160	13,937	2,818,097
	<u>2,804,160</u>	<u>13,937</u>	<u>2,818,097</u>

The trustees have confirmed the value of the properties to be at £3,200,000

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	2,370	2,176
	<hr/>	<hr/>
9 Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals and Deferred Income	-	52
PAYE & NI	2,446	2,615
Pension Payable	128	128
Loans (Interest free)	581,752	640,700
Wage Costs	4,564	4,416
	<hr/>	<hr/>
	588,890	647,911
	<hr/>	<hr/>

10 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

ANJUMAN-UL-MUSLIMEEN LTD

England & Wales - Charity number 262392

Accounts

Charity Registration No. 262392
Company Registration No. 1003214 (England and Wales)

ANJUMAN-UL-MUSLIMEEN LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

ANJUMAN-UL-MUSLIMEEN LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ibrahim Ameen - (Chairman)
Abdul Bari - (Vice Chairman)
Imran Rasool - (Secretary)
Tanveer Akhtar - (Treasurer)

Charity number

262392

Company number

1003214

Registered office

212 Bellingdon Road
Chesham
Bucks
HP5 2NN

ANJUMAN-UL-MUSLIMEEN LIMITED

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ANJUMAN-UL-MUSLIMEEN LIMITED

REPORT INCLUDING DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees presents it's report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the Anjuman-UI-Muslimeen's governing documents, the Companies Act 2006 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 1 January 2019)".

DIRECTORS/TRUSTEES

The directors/trustees shown below have held office during the whole of the period from 1 April 2021 to the date of this report.

Ibrahim Ameen
Abdul Bari
Imran Rasool
Tanveer Akhtar

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee, incorporated on 24 February 1971. It is governed by its Memorandum and Articles of Association and controlled by the Board of Trustees.

Prospective new trustees are sought from the muslim community. When a vacancy on the Board of Trustees occurs it is filled following an election of duly nominated candidates.

OBJECTS AND PRINCIPAL ACTIVITY

The principal objective of the Charity for which the company is established are to promote various educational and religious activities, e.g. Teaching of Holy Quran, five times/Friday prayers, Ramadan facilities and the upkeep of a Mosque.

ACHIEVEMENTS AND PERFORMANCE

A summary of the main achievements of the charity during the year in furtherance of its charitable objectives for the public benefit is

- successful fulfilment of funding criteria for all the projects that have been provided this year
- 40 years of existence in the community providing information, advice, guidance and maintaining the mosque.

FINANCIAL REVIEW

The financial results for the year are set out in the financial statements attached to this report.

ANJUMAN-UL-MUSLIMEEN LIMITED

REPORT INCLUDING DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

RESERVES POLICY

The Unrestricted Funds, except for those invested in tangible fixed assets, are the free reserves of the charity. The trustees have determined that in order to maintain the level of services provided in the year to March 2022 a balance of Unrestricted Funds of approximately £50,000 should be maintained. The trustees feel that this will provide sufficient funds to continue the current activities of the charity in the event of a significant reduction in funding, enabling replacement funding to be sought and cost reduction measures to be implemented.

RISK MANAGEMENT

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

PUBLIC BENEFIT

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

STATEMENT OF DIRECTORS'/TRUSTEES' RESPONSIBILITIES

The directors/trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors/trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies regime.

ON BEHALF OF THE BOARD:

.....
Ibrahim Ameen (Chairman and Director/Trustee)

Date 20 January 2023

ANJUMAN-UL-MUSLIMEEN LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANJUMAN-UL-MUSLIMEEN LIMITED

FOR THE YEAR ENDED 31 MARCH 2022

We report to the Trustees on our examination of the financial statements of Anjuman-UI-Muslimeen Limited for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Anjuman-UI-Muslimeen Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Anjuman-UI-Muslimeen are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, We report in respect of our examination of the Anjuman-UI-Muslimeen Limited financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act) . In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We confirm that we are qualified to undertake the examination because we are a member of Chartered Certified Accountants, which is one of the listed bodies.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Anjuman-UI-Muslimeen as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We have no concerns and 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 financial statements to be reached.

Nouman Shahzad

Member of Association of Chartered Certified Accountants

Kaiser Nouman Nathan LLP

57 Alfred Street
Sparkbrook
Birmingham
B12 8JP

20 January 2023

ANJUMAN-UL-MUSLIMEEN LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
INCOME AND EXPENDITURE					
INCOMING RESOURCES:					
INCOMING RESOURCES FROM GENERATED FUNDS					
Voluntary Income		245,364	17,031	262,395	725,513
JRS Grant		-	-	-	17,581
Rental Income		-	66,924	66,924	-
TOTAL INCOMING RESOURCES		245,364	83,955	329,319	743,094
RESOURCES EXPENDED					
Governance Costs	2	116,913	-	116,913	106,514
Charitable Activities	7	-	10,932	10,932	5,820
TOTAL RESOURCES EXPENDED		116,913	10,932	127,845	112,334
NET INCOMING RESOURCES	8	128,451	73,023	201,474	630,760
FUNDS AT 1 APRIL 2021		2,116,942	17,581	2,134,523	1,503,763
FUNDS AT 31 MARCH 2022		2,245,393	90,604	2,335,997	2,134,523

Continuing Operations

Income and operating surplus derive wholly from continuing operations.

Total Recognised Gains and Losses

The company has no recognised surplus or deficits other than the net incoming resources for the above financial year.

Historical cost Profits and Losses

There is no difference between the results disclosed in the Statement of Financial Activities and the results calculated on a historical cost basis.

The notes on pages 6-10 form part of these accounts.

ANJUMAN-UL-MUSLIMEEN LIMITED

BALANCE SHEET AS AT 31 MARCH 2022

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>
FIXED ASSETS			
Tangible Assets	3	2,818,098	1,541,877
CURRENT ASSETS			
Debtors and Prepayments	4	2,176	2,257
Cash at Bank and in Hand		163,634	1,371,837
		<u>165,810</u>	<u>1,374,094</u>
CREDITORS			
Amounts falling due within one year	4	(647,911)	(781,448)
		<u>(482,101)</u>	<u>592,646</u>
NET CURRENT ASSETS/ (LIABILITIES)			
		<u>(482,101)</u>	<u>592,646</u>
NET ASSETS	5	<u>2,335,997</u>	<u>2,134,523</u>
CAPITAL AND RESERVES			
Unrestricted Funds		<u>2,335,997</u>	<u>2,134,523</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Directors on 20 January 2023 and signed on their behalf by:

Ibrahim Ameen

Tanveer Akhtar

The notes on pages 6-10 form part of these accounts

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Anjuman-UI-Muslimeen Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 212 Bellingdon Road, Chesham, Bucks, HP5 2NN

1.1 Accounting convention

The financial statements have been prepared in accordance with the Anjuman-UI-Muslimeen Limited's [governing document], the Companies Act 2006 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 1 January 2019)". The is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Anjuman-UI-Muslimeen. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees has a reasonable expectation that the Anjuman-UI-Muslimeen Limited has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Anjuman-UI-Muslimeen.

ANJUMAN-UL-MUSLIMEEN LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2022

1 Accounting Policies

Continued.....

1.4 Income

Income is recognised when the Anjuman-UI-Muslimeen is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Anjuman-UI-Muslimeen has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Anjuman-UI-Muslimeen has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is included in the financial statements on an accruals basis.

1.6 Depreciation

Freehold land is not depreciated. All other tangible fixed assets are depreciated as shown below.

Depreciation is provided to write off the cost less residual values of all fixed assets over their expected useful economic lives as follows:

Freehold Buildings – New Building – 1% on Straight Line basis

Fixtures, Fittings and Equipment – 15% residual value basis

The construction of New Building is in final stage of completion and its expected useful life is over 100 years. It is to be depreciated at 1% on straight line basis over its expected useful life of 100 years.

ANJUMAN-UL-MUSLIMEEN LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2022

2. GOVERNANCE COSTS	<u>2022</u>	<u>2021</u>
	£	£
Light and Heat	6,727	7,665
Repairs and Maintenance	6,099	5,828
Salaries, Social Security Costs and Expenses	58,663	59,410
Insurance	3,456	3,422
Telephone	1,932	1,710
Depreciation	34,501	21,828
Bank Charges	50	25
Professional Fees	-	2,087
Alarm Maintenance	900	1,110
Water	1,960	1,136
Pension	656	658
Accountancy	1,100	1,100
Bookkeeping	-	385
Sundry	869	150
	<u>116,913</u>	<u>106,514</u>

3. TANGIBLE ASSETS	<u>Freehold Properties</u>	<u>Fixtures Fittings and Equipment</u>	<u>Total</u>
	£	£	£
COST			
At 1 April 2021	1,893,472	51,879	1,945,351
Additional cost during the year	1,310,721	-	1,310,721
	<u>3,204,193</u>	<u>51,879</u>	<u>3,256,072</u>
DEPRECIATION			
At 1 April 2021	367,991	35,483	403,474
Charge for the year	32,042	2,459	34,501
	<u>400,033</u>	<u>37,942</u>	<u>437,975</u>
NET BOOK VALUE			
At 31 March 2022	<u>2,804,160</u>	<u>13,937</u>	<u>2,818,097</u>
At 31 March 2021	<u>1,525,481</u>	<u>16,396</u>	<u>1,541,877</u>

The trustees have confirmed the value of the properties to be over £3,200,000.

ANJUMAN-UL-MUSLIMEEN LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2022

4. CREDITORS AND DEBTORS	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
CREDITORS		
Accruals and Deferred Income	52	52
PAYE & NI	2,615	2,267
Pension Payable	128	128
Loans (interest free)	640,700	774,500
Wages Costs	4,416	4,501
	<u>647,911</u>	<u>781,448</u>
	=====	=====
DEBTORS		
	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Sundry Debtors	2,176	2,257
	<u>2,176</u>	<u>2,257</u>
	=====	=====
5. ACCUMULATED FUNDS		
	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Opening Unrestricted Fund	2,134,523	1,503,763
Surplus/(Deficit) for the year	201,474	630,760
	<u>2,335,997</u>	<u>2,134,523</u>
	=====	=====
6. GUARANTEE		
The company is limited by guarantee and does not have a share capital. The liability of the Council Members is limited to £1 each.		
7. CHARITABLE ACTIVITIES		
	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Al-Mustafa Welfare	5,830	4,345
My Charity Box	-	475
Peer Kamran Shah	-	1,000
Saba Relief	2,500	-
Global Helping	2,602	-
	<u>10,932</u>	<u>5,820</u>
	=====	=====

ANJUMAN-UL-MUSLIMEEN LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2022

8. OPERATING (DEFICIT) / SURPLUS	<u>2022</u>	<u>2021</u>
The operating (deficit) / surplus is stated after charging:	£	£
Depreciation – owned assets	34,501	21,828
	=====	=====
Directors’ remuneration and benefits	-	-
	=====	=====

9. ANALYSIS OF ASSETS BETWEEN FUNDS	<u>2022</u>	<u>2021</u>
	Restricted funds	<u>Unrestricted funds</u>
	£	£
	£	£
Tangible fixed assets	-	2,818,098
Net current assets	-	(482,101)
	-----	-----
	-	2,335,997
	=====	=====
	-	2,134,523
	=====	=====

ANJUMAN-UL-MUSLIMEEN LIMITED

ANALYSIS OF INCOME AND EXPENDITURE DISCLOSED

YEAR ENDED 31 MARCH 2022

INCOME	<u>2022</u> £	<u>2021</u> £
Donations and Subscriptions	262,396	725,513
Rental Income	66,924	-
HMRC JRS Grant	-	17,581
	-----	-----
	<u>329,320</u>	<u>743,094</u>
	=====	=====
EXPENDITURE	<u>2022</u> £	<u>2021</u> £
Light and Heat	6,727	7,665
Repairs and Maintenance	6,099	5,828
Salaries, Social Security Costs and Expenses	58,663	59,410
Pension	656	658
Insurance	3,456	3,422
Telephone	1,932	1,710
Depreciation	34,501	21,828
Professional Fees	-	2,087
Bookkeeping	-	385
Accountancy	1,100	1,100
Alarm Maintenance	900	1,110
Water Rates	1,960	1,136
Bank Charges	50	25
Sundry	869	150
Global Helping	2,602	-
Al-Mustafa Welfare	5,830	4,345
My Charity Box	-	475
Peer Kamran Shah	-	1,000
Saba Relief	2,500	-
	-----	-----
	<u>127,845</u>	<u>112,334</u>
	=====	=====

ANJUMAN-UL-MUSLIMEEN LTD

England & Wales - Charity number 262392

Accounts

Charity Registration No. 262392
Company Registration No. 1003214 (England and Wales)

ANJUMAN-UL-MUSLIMEEN LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

ANJUMAN-UL-MUSLIMEEN LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ibrahim Ameen - (Chairman)
Abdul Bari - (Vice Chairman)
Imran Rasool - (Secretary)
Tanveer Akhtar - (Treasurer)

Charity number

262392

Company number

1003214

Registered office

212 Bellingdon Road
Chesham
Bucks
HP5 2NN

ANJUMAN-UL-MUSLIMEEN LIMITED

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ANJUMAN-UL-MUSLIMEEN LIMITED

REPORT INCLUDING DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees presents it's report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the Anjuman-UI-Muslimeen's governing documents, the Companies Act 2006 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 1 January 2019)".

DIRECTORS/TRUSTEES

The directors/trustees shown below have held office during the whole of the period from 1 April 2020 to the date of this report.

Ibrahim Ameen
Abdul Bari
Imran Rasool
Tanveer Akhtar

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee, incorporated on 24 February 1971. It is governed by its Memorandum and Articles of Association and controlled by the Board of Trustees.

Prospective new trustees are sought from the muslim community. When a vacancy on the Board of Trustees occurs it is filled following an election of duly nominated candidates.

OBJECTS AND PRINCIPAL ACTIVITY

The principal objective of the Charity for which the company is established are to promote various educational and religious activities, e.g. Teaching of Holy Quran, five times/Friday prayers, Ramadan facilities and the upkeep of a Mosque.

ACHIEVEMENTS AND PERFORMANCE

A summary of the main achievements of the charity during the year in furtherance of its charitable objectives for the public benefit is

- successful fulfilment of funding criteria for all the projects that have been provided this year
- 40 years of existence in the community providing information, advice, guidance and maintaining the mosque.

FINANCIAL REVIEW

The financial results for the year are set out in the financial statements attached to this report.

ANJUMAN-UL-MUSLIMEEN LIMITED

REPORT INCLUDING DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

RESERVES POLICY

The Unrestricted Funds, except for those invested in tangible fixed assets, are the free reserves of the charity. The trustees have determined that in order to maintain the level of services provided in the year to March 2021 a balance of Unrestricted Funds of approximately £50,000 should be maintained. The trustees feel that this will provide sufficient funds to continue the current activities of the charity in the event of a significant reduction in funding, enabling replacement funding to be sought and cost reduction measures to be implemented.

RISK MANAGEMENT

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

PUBLIC BENEFIT

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

STATEMENT OF DIRECTORS'/TRUSTEES' RESPONSIBILITIES

The directors/trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors/trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies regime.

ON BEHALF OF THE BOARD:

.....
Ibrahim Ameen (Chairman and Director/Trustee)

Date

ANJUMAN-UL-MUSLIMEEN LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANJUMAN-UL-MUSLIMEEN LIMITED

FOR THE YEAR ENDED 31 MARCH 2021

We report to the Trustees on our examination of the financial statements of Anjuman-UI-Muslimeen Limited for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Anjuman-UI-Muslimeen Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Anjuman-UI-Muslimeen are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, We report in respect of our examination of the Anjuman-UI-Muslimeen Limited financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act) . In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We confirm that we are qualified to undertake the examination because we are a member of Chartered Certified Accountants, which is one of the listed bodies.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Anjuman-UI-Muslimeen as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We have no concerns and 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 financial statements to be reached.

Kaiser Nouman Nathan LLP
57 Alfred Street
Sparkbrook
Birmingham
B12 8JP

Tel: 0121 622 1369
Fax: 0121 622 3069

31 January 2022

ANJUMAN-UL-MUSLIMEEN LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2021</u> £	<u>2020</u> £
INCOME AND EXPENDITURE					
INCOMING RESOURCES:					
INCOMING RESOURCES FROM GENERATED FUNDS					
Voluntary Income		719,693	5,820	725,513	120,902
JRS Grant		-	17,581	17,581	-
TOTAL INCOMING RESOURCES		<u>719,693</u>	<u>23,401</u>	<u>743,094</u>	<u>120,902</u>
RESOURCES EXPENDED					
Governance Costs	2	106,514	-	106,514	110,337
Charitable Activities	7	-	5,820	5,820	9,766
TOTAL RESOURCES EXPENDED		<u>106,514</u>	<u>5,820</u>	<u>112,334</u>	<u>120,103</u>
NET INCOMING RESOURCES	8	613,179	17,581	630,760	799
FUNDS AT 1 APRIL 2020		<u>1,503,763</u>	-	<u>1,503,763</u>	<u>1,502,857</u>
FUNDS AT 31 MARCH 2021		<u><u>2,116,942</u></u>	<u><u>17,581</u></u>	<u><u>2,134,523</u></u>	<u><u>1,503,656</u></u>

Continuing Operations

Income and operating surplus derive wholly from continuing operations.

Total Recognised Gains and Losses

The company has no recognised surplus or deficits other than the net incoming resources for the above financial year.

Historical cost Profits and Losses

There is no difference between the results disclosed in the Statement of Financial Activities and the results calculated on a historical cost basis.

The notes on pages 6-10 form part of these accounts.

ANJUMAN-UL-MUSLIMEEN LIMITED

BALANCE SHEET AS AT 31 MARCH 2021

	<u>Notes</u>	<u>2021</u>		<u>2020</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS					
Tangible Assets	3		1,541,877		1,332,105
CURRENT ASSETS					
Debtors and Prepayments	4	2,257		2,132	
Cash at Bank and in Hand		1,371,837		174,663	
		1,374,094		176,795	
CREDITORS					
Amounts falling due within one year	4	(781,448)		(5,244)	
NET CURRENT ASSETS/ (LIABILITIES)					
			592,646		171,551
NET ASSETS					
	5		2,134,523		1,503,656
CAPITAL AND RESERVES					
Unrestricted Funds			2,134,523		1,503,656

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Directors on

and signed on their behalf by:

Ibrahim Ameen

Tanveer Akhtar

The notes on pages 6-10 form part of these accounts

ANJUMAN-UL-MUSLIMEEN LIMITED

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Anjuman-UI-Muslimeen Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 212 Bellingdon Road, Chesham, Bucks, HP5 2NN

1.1 Accounting convention

The financial statements have been prepared in accordance with the Anjuman-UI-Muslimeen Limited's [governing document], the Companies Act 2006 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 1 January 2019)". The is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Anjuman-UI-Muslimeen. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees has a reasonable expectation that the Anjuman-UI-Muslimeen Limited has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Anjuman-UI-Muslimeen.

ANJUMAN-UL-MUSLIMEEN LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2021

1 Accounting Policies

Continued.....

1.4 Income

Income is recognised when the Anjuman-UI-Muslimeen is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Anjuman-UI-Muslimeen has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the BWA has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is included in the financial statements on an accruals basis.

1.6 Depreciation

Freehold land is not depreciated. All other tangible fixed assets are depreciated as shown below.

Depreciation is provided to write off the cost less residual values of all fixed assets over their expected useful economic lives as follows:

Freehold Buildings – New Building – 1% on Straight Line basis

Fixtures, Fittings and Equipment – 15% residual value basis

The construction of New Building is in final stage of completion and its expected useful life is over 100 years. It is to be depreciated at 1% on straight line basis over its expected useful life of 100 years.

ANJUMAN-UL-MUSLIMEEN LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2021

2. GOVERNANCE COSTS	<u>2021</u>	<u>2020</u>	
	<u>£</u>	<u>£</u>	
Light and Heat	7,665	7,895	
Printing and Stationery	-	-	
Repairs and Maintenance	5,828	15,207	
Salaries, Social Security Costs and Expenses	59,410	57,120	
Insurance	3,422	3,776	
Telephone	1,710	1,526	
Depreciation	21,828	18,040	
Bank Charges	25	13	
Professional Fees	2,087	1,485	
Alarm Maintenance	1,110	1,731	
Equipment Hire	-	-	
Water	1,136	2,069	
Pension	658	1,475	
Accountancy	1,100	-	
Bookkeeping	385	-	
Sundry	150	-	
	<u>106,514</u>	<u>110,337</u>	
	=====	=====	
 3. TANGIBLE ASSETS			
	<u>Freehold Properties</u>	<u>Fixtures Fittings and Equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
COST			
At 1 April 2020	1,665,472	48,279	1,713,751
Additional cost during the year	228,000	3,600	231,600
	<u>1,893,472</u>	<u>51,879</u>	<u>1,945,351</u>
At 31 March 2021	<u>1,893,472</u>	<u>51,879</u>	<u>1,945,351</u>
	=====	=====	=====
DEPRECIATION			
At 1 April 2020	349,056	32,590	381,646
Charge for the year	18,935	2,893	21,828
	<u>367,991</u>	<u>35,483</u>	<u>403,474</u>
At 31 March 2021	<u>367,991</u>	<u>35,483</u>	<u>403,474</u>
	=====	=====	=====
NET BOOK VALUE			
At 31 March 2021	<u>1,525,481</u>	<u>16,396</u>	<u>1,541,877</u>
	=====	=====	=====
At 31 March 2020	<u>1,316,416</u>	<u>15,689</u>	<u>1,332,105</u>
	=====	=====	=====

The trustees have confirmed the value of the properties to be at £1,900,000.

ANJUMAN-UL-MUSLIMEEN LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2021

4. CREDITORS AND DEBTORS	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
CREDITORS		
Accruals and Deferred Income	52	567
PAYE & NI	2,267	1,924
Pension Payable	128	129
Loans (interest free)	774,500	-
Wages Costs	4,501	2,624
	<hr/>	<hr/>
	781,448	5,244
	=====	=====
DEBTORS		
	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Sundry Debtors	2,257	2,132
	=====	=====
5. ACCUMULATED FUNDS		
	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Opening Unrestricted Fund	1,503,763	1,502,857
Surplus/(Deficit) for the year	630,760	906
	<hr/>	<hr/>
Closing Unrestricted Fund	2,328,023	1,503,763
	=====	=====
6. GUARANTEE		
The company is limited by guarantee and does not have a share capital. The liability of the Council Members is limited to £1 each.		
7. CHARITABLE ACTIVITIES		
	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Al-Mustafa Welfare	4,345	2,136
My Charity Box	475	-
Peer Kamran Shah	1,000	-
Muslim Hands	-	5,630
Dar-UI-Jamia Naemia	-	1,000
Al-Karim	-	1,000
	<hr/>	<hr/>
	5,820	9,766
	=====	=====

ANJUMAN-UL-MUSLIMEEN LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2021

8. OPERATING (DEFICIT) / SURPLUS	<u>2021</u>	<u>2020</u>
The operating (deficit) / surplus is stated after charging:	£	£
Depreciation – owned assets	21,828	17,933
	=====	=====
Directors’ remuneration and benefits	-	-
	=====	=====

9. ANALYSIS OF ASSETS BETWEEN FUNDS	<u>2021</u>	<u>2020</u>
	Restricted funds	<u>Unrestricted funds</u>
	£	£
	£	£
Tangible fixed assets	-	1,541,877
Net current assets	-	786,039
	-----	-----
	-	1,503,763
	=====	=====

ANJUMAN-UL-MUSLIMEEN LIMITED

ANALYSIS OF INCOME AND EXPENDITURE DISCLOSED

YEAR ENDED 31 MARCH 2021

INCOME	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Donations and Subscriptions	725,513	120,902
HMRC JRS Grant	17,581	-
	=====	=====
EXPENDITURE	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Light and Heat	7,665	7,895
Printing and Stationery	-	-
Repairs and Maintenance	5,828	15,207
Salaries, Social Security Costs and Expenses	59,410	57,120
Pension	658	1,475
Insurance	3,422	3,776
Telephone	1,710	1,526
Depreciation	21,828	18,040
Professional Fees	2,087	-
Bookkeeping	385	385
Accountancy	1,100	1,100
Alarm Maintenance	1,110	1,731
Water Rates	1,136	2,069
Bank Charges	25	13
Equipment Hire	-	-
Sundry	150	-
Al-Mustafa Welfare	4,345	2,136
My Charity Box	475	-
Peer Kamran Shah	1,000	-
Muslim Hands	-	5,630
Dar-Ul-Jamia Naemia	-	1,000
Al-Karam	-	1,000
	-----	-----
	112,334	120,103
	=====	=====