

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> £ |
|--|--------------|------------------------------------|----------------------------------|------------------|------------------|
| 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 | | <u>245,364</u> | <u>83,955</u> | <u>329,319</u> | <u>743,094</u> |
| RESOURCES EXPENDED | | | | | |
| Governance Costs | 2 | 116,913 | - | 116,913 | 106,514 |
| Charitable Activities | 7 | - | 10,932 | 10,932 | 5,820 |
| TOTAL RESOURCES EXPENDED | | <u>116,913</u> | <u>10,932</u> | <u>127,845</u> | <u>112,334</u> |
| 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 | | <u>2,245,393</u> | <u>90,604</u> | <u>2,335,997</u> | <u>2,134,523</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 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) |
| 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>£</u> | <u>2021</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>£</u> | <u>2021</u> <u>£</u> |
| Sundry Debtors | <u>2,176</u> | <u>2,257</u> |
| 5. ACCUMULATED FUNDS | <u>2022</u> <u>£</u> | <u>2021</u> <u>£</u> |
| Opening Unrestricted Fund | 2,134,523 | 1,503,763 |
| Surplus/(Deficit) for the year | 201,474 | 630,760 |
| Closing Unrestricted Fund | <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>£</u> | <u>2021</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: | <u>£</u> | <u>£</u> |
| 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> |
| | <u>£</u> | <u>£</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 |
| | <hr/> | <hr/> |
| | 329,320 | 743,094 |
| | ===== | ===== |
| 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 | - |
| | <hr/> | <hr/> |
| | 127,845 | 112,334 |
| | ===== | ===== |