

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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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.



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	<u>134,460</u>	<u>28,685</u>	<u>163,145</u>	<u>116,913</u>	<u>10,932</u>	<u>127,845</u>
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		<u>2,245,393</u>	<u>90,604</u>	<u>2,335,997</u>	<u>2,116,942</u>	<u>17,581</u>	<u>2,134,523</u>
Fund balances at 31 March 2023		<u><u>2,282,958</u></u>	<u><u>166,117</u></u>	<u><u>2,449,075</u></u>	<u><u>2,245,393</u></u>	<u><u>90,604</u></u>	<u><u>2,335,997</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 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	
		254,000		165,810	
Creditors: amounts falling due within one year	9	(588,890)		(647,911)	
Net current assets			(334,890)		(482,101)
Total assets less current liabilities			2,449,075		2,335,997
Income funds					
Unrestricted funds			2,449,075		2,335,997
			2,449,075		2,335,997

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
	200,710	262,395

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
	163,145	127,845
	163,145	127,845
Analysis by fund		
Unrestricted funds	134,460	116,913
Restricted funds	28,685	10,932
	163,145	127,845

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
Employment costs	2023	2012
	£	£
Wages and salaries	57,760	58,663
Other pension costs	638	656
	58,398	59,319

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

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

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
	588,890	647,911

10 Related party transactions

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