

The Charity Registration Number is: - 278535

ANJUMAN- E- ISLAMIA, NEWHAM

Report and Accounts

31 March 2021

ANJUMAN- E- ISLAMIA, NEWHAM

Report and accounts for the year ended 31 March 2021

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ANJUNIAN- E- ISLAMIA, NEWHAM

Reference and administrative details

Charity name

ANJUMAN- E- ISLAMIA, NEWHAM

Charity registration number:

278535

Principal

266-268 High Street North

London

E12 6SB

Registered

266-268 High Street North

London

E12 6SB

Bankers

HSBC Bank

118 High Street North

London

E6 2HX

Accountants:

GM Professional Accountants

Unit14 Clements Court,

Clements Lane

Ilford

Essex

IG1 2QY

ANJUMAN- E- ISLAMIA, NEWHAM

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Objectives and activities of the charity

The purposes of the charity as set out in its governing document.

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

To advance the Islamic faith in the Newham area for the benefit of the public in particular through the holding of prayer meetings, lectures, the public celebration of religious festivals and distribute literature on the Islamic faith to enlighten others.

To advance the education of, and to provide facilities in the social welfare for leisure-time occupation with objective of improving the conditions of life for all residents of Newham and the neighbourhood by the provision, maintenance, and management of the community centre.

The main objects of the Charity are to provide

- Funeral services**
- Religious education**
- Social and welfare**
- Religious facilities for the community**

the main activities undertaken during the year to further the charity's purpose for the public benefit.

During the year we provided religious education, conducted marriage services, funeral services and provided the place of prayers to the members of community.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The Situation during the year 1st April 2020 to 31st March 2021

Due to Covid-19 and the fact that the charity had 5 trustees, who were unable to operate the masjid to full capacity. All masjid services were suspended in line with government guidelines, with the exception of funeral services.

The Internal development works of the mosque on-going; some snagging remains.

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Fundraising activities during the year

The charity relies on gifts and donations from the donors, whose support is valued. There have been no other fundraising activities.

ANJUMAN- E- ISLAMIA, NEWHAM

Trustees' Annual Report for the year ended 31 March 2021

Governance, structure and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are selected and recruited by advertising positions through the charity's network or head hunted from the pool of prominent personalities within the community and the potential candidates are interviewed by Chair and trustees. Successful candidate is asked to join the board and appointed officially

The policies and procedures for the induction and training of trustees.

All new trustees are given opportunity for sufficient training and to gain enough knowledge of their specific field to understand the nature of the Charity and fully comply with the Charity's current view of its progression. They are required to participate in an orientation day to ensure they are aware of both their legal and professional responsibilities under Charity Regulations. The trustees participate in security, hate crime and other relevant training offered by local Council to keep up and be able to tackle the social issues in community.

The charity's organisational structure.

The charity comprised of total 5 Trustees were responsible for the general control and management of the charity. The Trustees gave their time freely and receive no remuneration or other financial benefits.

The office bearers consist of President, Vice President, General Secretary, Assistant General Secretary, Finance Secretary and Assistant Finance Secretary.

ANJUMAN- E- ISLAMIA, NEWHAM

Trustees' Annual Report for the year ended 31 March 2021

Risk management

During the year

The trustees and office bearer have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees and office bearer were at the year end satisfied that systems were in place, or arrangements in hand to manage the risks that have been identified. In particular, insurance cover was in place and finances of the Mosque were kept under review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, were made for all those who work with children or other vulnerable groups within the Mosque or community centre.

As per Charity Commission's visit and followed up with their directions and recommendations to hold elections and follow Governing Documents, trustees wish to hold elections to form new Executive Council.

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ANJUMAN- E- ISLAMIA, NEWHAM

Trustees' Annual Report for the year ended 31 March 2021

Financial review of the position at the reporting date, 31 March 2021.

The trustees are satisfied with the financial statements as at the year end

Policies on reserves.

The trustees are committed to maintain an adequate, justified and reasonable level of reserve in line with the guidance from the Charity Commission and governing documents. It is trustees' aim to ensure that reserves are available equivalent to three month's running cost.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on

ANJUMAN- E- ISLAMIA, NEWHAM - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

Recommended categories by activity	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
	2021	2021	2021	2020
Incoming resources				
Income and endowments from:				
Donations and legacies	85,925	9,712	95,636	69,766
Charitable activities	-	-	-	46,843
Other trading activities	-	-	-	-
Investments	67,595	-	67,595	69,600
Separate material item of income	-	-	-	-
Other	38,636	-	38,636	-
Total	192,156	9,712	201,867	186,209
Resources expended				
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	105,540	73,902	179,442	142,065
Separate material item of expense	-	-	-	-
Other	-	-	-	-
Total	105,540	73,902	179,442	142,065
Net income/(expenditure) before investment gains/(losses)	86,616	- 64,190	22,426	44,144
Net gains/(losses) on investments	-	-	-	-
Net income/(expenditure)	86,616	- 64,190	22,426	44,144
Extraordinary items	-	-	-	-
Transfers between funds	-	-	-	-
Other recognised gains/(losses):				
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-
Other gains/(losses)	-	-	-	-
Net movement in funds	86,616	- 64,190	22,426	44,144
Reconciliation of funds:				
Total funds brought forward	-	-	-	4,434,859
Total funds carried forward	86,616	- 64,190	22,426	4,479,003

ANJUNIAN- E- ISLAMIA, NEWHAM - Balance Sheet as at 31 March 2021

	Unrestricted funds	Restricted income funds	Total this year	Total last year
	£ 2021	£ 2021	£ 2021	£ 2020
Fixed assets				
Intangible assets		-	-	-
Tangible assets	4,381,635	-	4,381,635	4,374,049
Heritage assets	-	-	-	-
Investments	-	-	-	-
Total fixed assets	4,381,635	-	4,381,635	4,374,049
Current assets				
Stocks	-	-	-	-
Debtors	3,566	-	3,566	3,833
Investments		-	-	-
Cash at bank and in hand	147,637	-	147,637	145,845
Total current assets	151,203	-	151,203	149,678
Creditors: amounts falling due within one year	13,259	11,178	24,437	44,724
Net current assets/(liabilities)	137,944	- 11,178	126,766	104,954
Total assets less current liabilities	4,519,579	- 11,178	4,508,401	4,479,003
Creditors: amounts falling due after one year	3,172	3,800	6,973	-
Provisions for liabilities	-	-	-	-
Total net assets or liabilities	4,516,406	- 14,978	4,501,428	4,479,003
Funds of the Charity				
Endowment funds	-		-	-
Restricted income funds			-	79,168
Unrestricted funds			-	2,251,837
Revaluation reserve			-	2,147,998
Total funds	-	-	-	4,479,003

Signed by one or two trustees on behalf of all the trustees

	Date of approval 29/01/2022
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ANJUMAN- E- ISLAMIA, NEWHAM

Name:

Irfan Ali

Signature:



Date:

Jan 29, 2022

Mohammed Tayyab Sadiq



Jan 29, 2022

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015

"The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn. " The trust constitutes a public benefit entity as defined by FRS102.

Going concern

The Trustees' Annual Report indicates that the trustees have divided opinions as to how the charity is managed. The Charity Commission has given guidance to the trustees to hold elections to form a new Executive Council which is not yet held due to lack of consensus among the trustees. These events or conditions along with the other matters in the Trustees' Annual Report indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern.

Income recognition

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities include income recognised as earned (as the related goods or services are provided) under contract, and recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

All income is accounted for gross, before deducting any related fees or costs.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated

Charitable expenditures comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them

Fixed asset

Individual fixed assets costing 61,000 or more are capitalised.

Fixed asset including Land and Building are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period.

Land and building is not depreciated as the residual value of the building is at least that in the accounts due to continued repairs and maintenance.

Any gains on fixed asset revaluations, whether realised or unrealised, are included in the Statement of Financial Activities.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost less any estimated residual value, over their expected useful economic life as follows:

Plant & machinery:	25% reducing balance basis
Motor vehicles:	25% reducing balance basis

ANJUMAN- E- ISLANIIA, NEWHAM

Notes to the Accounts for the year ended 31 March 2021

Debtors

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect an amount due according to the original terms of receivables.

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.

Creditors

Trade creditors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective method. Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured at fair value, net of transaction costs, and are measured subsequently at amortised cost using effective interest method.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the Charity is potentially exempt from taxation in respect of income or capital gains of the charity Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Staff costs and emoluments

Salary costs

Gross salaries excluding trustees and key management personnel
Employers National Insurance for all staff

11.1 Staff Costs

Gross Salaries excluding trustees and key management personnel
Employer's National Insurance for all staff
Pension costs (defined contribution scheme)
Other employee benefits
Total staff costs

This year £	Last year £
65,466	91,145
3,090	1,341
2,941	
-	-
71,497	92,486

There is no key management compensation and no employees received remuneration over £60,000

ANJUMAN- E- ISLAMIA NEWHAM

Notes to the Accounts for the year ended 31 March 2021

Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery	Motor vehicles	Total
	£	£	£	£	£
At the beginning of the year	-	4,353,024	77,552	19,577	4,450,153
Additions	-		17,116	-	17,116
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	4,353,024	94,668	19,577	4,467,269

Depreciation and impairments

**Basis	Reducing Balance	RB	RB	RB	RB
** Rate	25%				

At beginning of the year	-	-	57,997	18,107	76,104
Disposals	-	-	9,168	362	9,530
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	67,165	18,469	85,634

Net book value

Net book value at the beginning of the year	-	4,353,024	19,555	1,470	4,374,049
Net book value at the end of the year	-	4,353,024	27,503	1,108	4,381,635

Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year

Last year

-	-

Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
275.0	275.0
3,558.0	3,558.0
-	
3,833.0	3,833.0

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable		-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	28,237	44,724	-	-
Total	28,237	44,724	-	-

Analysis of income

	Analysis	Unrestricted funds	Restrict income funds	Total funds	Prior year
				£	£
Donations and legacies:	Donations and gifts	44,295	-	44,295	5,066
	Eid Collection	2,170	-	2,170	54,040
	Fitrana and Sadqa	-	9,712	9,712	10,660
	General grants provided by government/other charities	38,636	-	38,636	-
	Funeral Services	-	-	-	-
	Donated goods, facilities and services	-	-	-	-
	Other	-	-	-	-
	Total	85,101	9,712	94,812	69,766
Charitable activities:					
		-	-	-	-
	Education	-	-	-	25,265
	Nikkah Fees	750	-	750	950
	Funeral Services	38,710	-	38,710	18,128
	Fees for hiring community space	-	-	-	2,500
	Other	-	-	-	-
	Total	39,460	-	39,460	46,843
Other trading activities:					
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
	Total	-	-	-	-
Income from investment					
	Interest income	-	-	-	-
	Dividend income	-	-	-	-
	Rental and leasing income	67,595	-	67,595	69,600
	Other	-	-	-	-
	Total	67,595	-	67,595	69,600
Separate material item of income:					
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total	-	-	-	-
Other:					
	Conversion of endowment funds into income	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-
	Other	-	-	-	-
	Total	-	-	-	-
TOTAL INCOME		192,156	9,712	201,867	186,209