

The Charity Registration Number is: - 278535

ANJUMAN- E- ISLAMIA, NEWHAM

Report and Accounts

31 March 2023

ANJUMAN- E- ISLAMIA, NEWHAM

Report and accounts for the year ended 31 March 2023

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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 2023

ANJUMAN- E- ISLAMIA, NEWHAM

Trustees' Annual Report for the year ended 31 March 2023:

The Trustees present their Report and Accounts for the year ended 31 March 2023.

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 daily prayers, lectures, facilitate 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

- Daily regular prayer facilities
- 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 evening classes for religious education, conducted marriage services, funeral services and provided the place of prayers to the members of the community.

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

The main achievements and performance of the charity during the year:

During the year we provided religious education to 110 children, provided funeral services to 35 families, provided 20 marriage services and hosted school trips.

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.

Trustees' Annual Report for the year ended 31 March 2023

Governance, structure and management of the charity

The methods used to recruit and appoint new charity trustees. The Charity in AGM shall elect 13 trustees for a term of 3 years. If a position becomes vacant then 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 13 Trustees (at present 12) including trustees were responsible for the general control and management of the charity. The Executive Council gave their time freely and received no remuneration or other financial benefits.

The Executive Council met on monthly basis during the year ended 31 March 2023 for decision making in relation to the running of the mosque to provide facilities and activities to the community.

The office bearers consist of President, Vice President, General Secretary, Assistant General Secretary, Finance Secretary and Assistant Finance Secretary and helped by 7 other trustees.

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.

Financial review of the position at the reporting date, 31 March 2023:

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.

ANJUMAN- E- ISLAMIA, NEWHAM

Trustees' Annual Report for the year ended 31 March 2023

- 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 2023

Statement of Financial Activities for the year ended 31 March 2023

Recommended categories by activity	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£ 2023	£ 2023	£ 2023	£ 2022
Incoming resources				
Income and endowments from:				
Donations and legacies	135,397	43,687	179,084	123,331
Charitable activities	-	-	-	-
Other trading activities	-	-	-	-
Investments	159,543	-	159,543	64,997
Separate material item of income	-	-	-	-
Other	-	-	-	-
Total	294,940	43,687	338,627	188,328
Resources expended				
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	165,114	49,310	214,424	113,041
Separate material item of expense	-	-	-	-
Other	-	-	-	-
Total	165,114	49,310	214,424	113,041
Net income/(expenditure) before investment gains/(losses)	129,826	(5,623)	124,203	75,286
Net gains/(losses) on investments	-	-	-	-
Net income/(expenditure)	129,826	(5,623)	124,203	75,286
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	129,826	(5,623)	124,203	75,286
Reconciliation of funds:				
Total funds brought forward	4,561,015	15,700	4,576,715	4,501,429
Total funds carried forward	4,690,841	10,077	4,700,918	4,576,715

ANJUNIAN- E- ISLAMIA, NEWHAM - Balance Sheet as at 31 March 2023

	Unrestricted funds	Restricted income funds	Total this year	Total last year
	£ 2023	£ 2023	£ 2023	£ 2022
Fixed assets				
Intangible assets		-	-	-
Tangible assets	4,376,464	-	4,376,464	4,378,684
Heritage assets	-	-	-	-
Investments	-	-	-	-
Total fixed assets	4,376,464	-	4,376,464	4,378,684
Current assets				
Stocks	-	-	-	-
Debtors	1,102	-	1,102	3,297
Investments	-	-	-	-
Cash at bank and in hand	360,701	-	360,701	223,048
Total current assets	361,803	-	361,803	226,345
Creditors: amounts falling due within one year	4,409	-	4,409	25,374
Net current assets/(liabilities)	357,394	-	327,394	200,971
Total assets less current liabilities	4,733,858	-	4,733,858	4,579,655
Creditors: amounts falling due after one year		30,000	30,000	
Provisions for liabilities	-	-	-	-
Total net assets or liabilities	4,733,858	30,000	4,703,858	4,579,655
Funds of the Charity				
Endowment funds	-	-	-	-
Restricted income funds			-	
Unrestricted funds			-	
Revaluation reserve			-	
Total funds	-	-	-	

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

	Date of approval 07/01/2024
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ANJUMAN- E- ISLAMIA, NEWHAM

Name:

IRFAN ALI

KAMRAN YOUSAF

Signature:

Irfan Ali
Kamran Yousaf

Date:

28-01-2024
28-01-2024

ANJUMAN- E- ISLAMIA, NEWHAM

Trustees' Annual Report for the year ended 31 March 2023

Notes to the Accounts for the year ended 31 March 2023

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.

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 101,733 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:	20% reducing balance basis
Motor vehicles:	20% reducing balance basis

Notes to the Accounts for the year ended 31 March 2023

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

ANJUMAN- E- ISLAMIA, NEWHAM

Trustees' Annual Report for the year ended 31 March 2023

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 £
90,674	61,530
-	2,282
702	1,543
-	-
91,376	65,355

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

Notes to the Accounts for the year ended 31 March 2023

Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery	Motor vehicles	Total
	£	£	£	£	£
At the beginning of the year	-	4,353,024	98,133	19,577	4,470,734
Additions	-		3,640	-	3,640
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	4,353,024	101,773	19,577	4,474,334

Depreciation and impairments

**Basis	Reducing Balance	RB	RB	RB	RB
** Rate	20%				

At beginning of the year	-	-	73,358	18,692	92,050
Disposals	-	-			
Depreciation	-	-	5,683	177	5,860
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	79,041	18,869	97,910

Net book value

Net book value at the beginning of the year	-	4,353,024	24,775	885	4,378,684
Net book value at the end of the year	-	4,353,024	22,732	708	4,376,464

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*

This year Last year

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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.

-	-

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
£	£
3,960	3,297.0
-	
3,960	3,297.0

Analysis of creditors

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

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year	Last year	This year	Last year
£	£	£	£
	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
		-	-
		-	-

Analysis of income

	Analysis	Unrestricted funds	Restrict income funds	Total funds	Prior year
				£	£
Donations and legacies:	Donations and gifts	77,463	-		60,377
	Eid Collection	5,824	-		5,980
	Fitrana and Sadqa	-	43,687		10,722
	General grants provided by government/other charities		-	-	-
	Membership Fees	1,348	-		1,840
	Donated goods, facilities and services	-	-	-	-
	Other	-	-	-	-
	Total	84,635	43,687	128,322	78,919
Charitable activities:		-	-	-	-
	Education	22,682	-		7,853
	Nikkah Fees	1,100	-		1,200
	Funeral Services	22,689	-		31,039
	Fees for hiring community space	4,290	-		4,320
	Other	-	-	-	-
	Total	50,761	-	50,761	44,412
Other trading activities:		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
	Total	-	-	-	-
Income from investment		-	-	-	-
	Interest income	-	-	-	-
	Dividend income	-	-	-	-
	Rental and leasing income	159,543	-		64,997
	Other	-	-	-	-
	Total	159,543	-	159,543	64,997
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		294,939	43,687	338,626	188,328

ANJUMAN- E- ISLAMIA, NEWHAM

Trustees' Annual Report for the year ended 31 March 2023