

The Charity Registration Number is: - 278535

ANJUMAN- E- ISLAMIA, NEWHAM

Report and Accounts

31 March 2024

ANJUMAN- E- ISLAMIA, NEWHAM

Report and accounts for the year ended 31 March 2024

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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:

Geo Tax Solutions Limited

DBC, 29-31 Upminster Road

South Rainham

Essex

RM13 9YS

ANJUMAN- E- ISLAMIA, NEWHAM

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

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 120 children, provided funeral services, facilitated marriage services and hosted many school trips.

The comprehensive refurbishment work for mortuary and body washing facilities was completed during this period.

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 2024

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 2024 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 2024:

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 2024

Statement of Financial Activities for the year ended 31 March 2024

Recommended categories by activity	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
	2024	2024	2024	2023
Incoming resources				
Income and endowments from:				
Donations and legacies	175,892	23,012	198,904	179,084
Charitable activities	-	-	-	-
Other trading activities	-	-	-	-
Investments	117,656	-	117,656	159,543
Separate material item of income	-	-	-	-
Other	-	-	-	-
Total	293,548	23,012	316,560	338,627
Resources expended				
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	191,172	23,907	215,079	214,424
Separate material item of expense	-	-	-	-
Other	-	-	-	-
Total	191,172	23,907	215,079	214,424
Net income/(expenditure) before investment gains/(losses)	(15,280)	(895)	(16,175)	124,203
Net gains/(losses) on investments	117,656	-	117,656	-
Net income/(expenditure)	102,376	(895)	101,481	124,203
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	102,376	(895)	101,481	124,203
Reconciliation of funds:				
Total funds brought forward	4,690,841	10,077	4,700,918	4,576,715
Total funds carried forward	4,793,217	9,182	4,802,399	4,700,918

	Unrestricted funds	Restricted income funds	Total this year	Total last year
	£ 2024	£ 2024	£ 2024	£ 2023
Fixed assets				
Intangible assets		-	-	-
Tangible assets	4,485,899	-	4,485,899	4,376,464
Heritage assets	-	-	-	-
Investments	-	-	-	-
Total fixed assets	4,485,899	-	4,485,899	4,378,684
Current assets				
Stocks	-	-	-	-
Debtors	2,287	-	2,287	1,102
Investments	350,919	-	350,919	360,701
Cash at bank and in hand	353,206	-	353,206	361,803
Total current assets				
Creditors: amounts falling due within one year	6,707	-	6,707	4,409
Net current assets/(liabilities)	346,499	-	346,499	357,394
Total assets less current liabilities	4,832,398	-	4,832,398	4,736,078
Creditors: amounts falling due after one year		30,000	30,000	30,000
Provisions for liabilities	-	-	-	-
Total net assets or liabilities	4,832,398	30,000	4,802,398	4,706,078
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 20/01/2025
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ANJUNIAN- E- ISLAMIA, NEWHAM - Balance Sheet as at 31 March 2024

ANJUMAN- E- ISLAMIA, NEWHAM

Name:

IRFAN ALI

Kamran Yousaf

Signature:

Irfan Ali

Kamran Yousaf

Date:

20/01/2025

20/01/2025

Notes to the Accounts for the year ended 31 March 2024

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 sentences 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 m the accounts due to continued repairs and maintenance.

Afi gains on fixed asset revaluations, whether realised or unrealised, are included in of 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

ANJUMAN- E- ISLANIIA, NEWHAM

Notes to the Accounts for the year ended 31 March 2024

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 £
119,253	90,674
-	-
382	702
-	-
119,635	91,376

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 2024

Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery	Motor vehicles	Total
	£	£	£	£	£
At the beginning of the year	-	4,353,024	101,773	19,577	4,474,374
Additions	-	111,182	3,675	-	114,857
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	4,464,206	105,448	19,577	4,589,231
Depreciation and impairments	**Basis	RB	RB	RB	RB
	** Rate	20%			

At beginning of the year

Disposals	-	-	79,041	18,869	97,910
Depreciation	-	-			
Impairment	-	-	5,281	141	5,422
Transfers*	-	-	-	-	-
At end of the year	-	-	84,322	19,010	103,332

Net book value

Net book value at the beginning of the year

Net book value at the end of the year

	-	4,353,024	22,732	708	4,376,464
	-	4,464,206	21,126	567	4,485,899

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 that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

the charity has restricted title or

Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
2,517	3,960
-	
2,517	3,960

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			-	-
Total			-	-

Analysis of income

	Analysis	Unrestricted funds	Restrict income funds	Total funds	Prior year
				£	£
Donations and legacies:	Donations and gifts	121,919	-		77,463
	Eid Collection	5,937	-		5,824
	Fitrana and Sadqa	-	23,012		43,687
	General grants provided by government/other charities		-	-	-
	Membership Fees	950	-		1,348
	Donated goods, facilities and services	-	-	-	-
	Other	-	-	-	-
	Total	128,806	23,012	151,818	128,322
Charitable activities:					
		-	-	-	-
	Education	22,943	-		22,682
	Nikkah Fees	1,650	-		1,100
	Funeral Services	18,332	-		22,689
	Fees for hiring community space	4,161	-		4,290
	Other	-	-	-	-
	Total	47,086	-	47,085	50,761
Other trading activities:					
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
	Total	-	-	-	-
Income from investment					
	Interest income	-	-	-	-
	Dividend income	-	-	-	-
	Rental and leasing income	117,656	-		159,543
	Other	-	-	-	-
	Total	117,656	-	117,656	159,543
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		293,548	23,012	316,560	338,626