

CHARITY REGISTERED NUMBER:292904

ANJUMAN HIMAYATUL ISLAM

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

BOBAT ARIF & CO.
CHARTERED CERTIFIED ACCOUNTANTS
UNIT 10A, THE 1929 SHOP
MERTON ABBEY MILLS
18 WATERMILL WAY
LONDON
SW19 2RD

ANJUMAN HIMAYATUL ISLAM

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 292904

Trustees: Mr Sikander Abdul Hassam
Mr Muhammad Muaaz Iqbal
Mr Jawad Shahid Lateef
Mr Osaamah Bin Solat Mohammed

Registered Office: 82 Botwell Common Road
Hayes
Middlesex
UB3 1JB

Accountants: Bobat Arif & Co.
Chartered Certified Accountants
Unit 10A, The 1929 Shop
Merton Abbey Mills
18 Watermill Way
London
SW19 2RD

Bankers: HSBC Bank Plc

ANJUMAN HIMAYATUL ISLAM
FOR THE PERIOD ENDED 31 DECEMBER 2022

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INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ANJUMAN HIMAYATUL ISLAM
FOR THE PERIOD ENDED 31 DECEMBER 2022

I report on the accounts which are set out on pages 5 to 11.

Respective responsibilities of the trustees

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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 accounts to be reached.

.....
Y.G.M.Bobat FCCA
Bobat Arif & Co.
Chartered Certified Accountants
Unit 10A, The 1929 Shop
Merton Abbey Mills
18 Watermill Way
London
SW19 2RD

Dated: 15 October 2023

ANJUMAN HIMAYATUL ISLAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year prepared in compliance with the Charities Act 2011, the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Trustees

The trustees named have served throughout the year. No trustee has any beneficial interest in the Trust and they are all members of the Trust. Appointment of trustees is governed by the Trust Deed of the charity and the Trustees are authorised to appoint new trustees to fill any vacancies.

Governing document

The charity is governed by its Trust deed dated 18 October 1985.

Organisation

The board of trustees meet quarterly to administer the charity whilst day to day duties are delegated to the managing trustee, Mr Sikander Hassam.

Related parties

There are no related parties that require disclosure.

Risk policy

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 these risks.

Objectives and activities

The Charitable Trust's objects are to promote the study and practice of the Islamic faith and to advance religious education in accordance with the doctrines and practices of the Islamic faith. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable trust should undertake. The charitable trust's main activities are:

- > To provide a centre at which members of the public can advance their education in the knowledge of Islam;
- > To provide educational activities to those of Islamic faith.
- > To provide burial services to the community.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. It is the trustee's opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance.

The activities during the year were:

Interfaith

The Masjid plays a very active role in the interfaith activities and attends functions organized externally and regularly holds events in the Masjid. The Masjid is a member of Hounslow Friends of Faith and plays a lead role in dialogue and activities with the Borough's diverse religious organization.

ANJUMAN HIMAYATUL ISLAM

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

Funeral Services

The Masjid runs a complete 24 hour funeral services for all Muslims living in the Borough and its' surroundings. It fulfils an essential need for the Muslims that would not have been otherwise available to them. The service runs efficiently with the team working well with the Trustees and Volunteers. The Trust extends their gratitude to these exemplary volunteers.

The Masjid has created a successful partnership with a variety of Borough stakeholders including: Police, London Fire Service, Hounslow Borough Council, Hounslow PCT, West Middlesex Hospital, Ashford and St. Peters Hospital, CVS, Hounslow Link and many other agencies.

Police

The Masjid is a key member of the Police Consultative Group Meeting and has assisted the local community. The Masjid has taken proactive steps to work with the police in order to provide a safe environment for all visitors to the Masjid; in particular the support by the police during key events and on a weekly basis at Jummu'a (Friday) noon prayers. The Trust would like to extend a special thanks to the Hounslow Police for their continued support

Maintenance

Special steps to increase the cleanliness of the Masjid has been undertaken and aims to progressively improve the maintenance of the Masjid premises. The Trust oversees cleaning operations meticulously to ensure the Masjid is safe for all incoming visitors and attendees.

Health and Safety

The Masjid commissions health and safety assessment every year.

Achievements and performance

The charitable trust has continued with its objectives and the trustees are pleased to state that they are satisfied with the overall achievements so far. These achievements could not have been realised without the generous backing of the donors and supported by our kind and enthusiastic volunteers to all of whom we are very grateful. The overheads were again kept to the absolute minimum.

Financial review

The charity continues to seek external finances and support to continue with the objects of the charity. Income is derived from voluntary donations from members of the Islamic faith.

Financial review

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately 3 to 6 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to any emergency which may arise anytime. Unrestricted funds were maintained at this level throughout the year.

ANJUMAN HIMAYATUL ISLAM

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

Accounting and reporting responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources application of resources 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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. 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.

Independent Examiner

Mr Y.G.M.Bobat FCCA has expressed his willingness to be reappointed and the trustees propose to nominate him to continue in that capacity until the next AGM.

Approved by the trustees on 15 October 2023 signed on its behalf by:

.....
Mr Sikander Abdul Hassam
Trustee

ANJUMAN HIMAYATUL ISLAM

BALANCE SHEET

AT 31 DECEMBER 2022

	Note	£	2022	£	£	2021	£
Tangible fixed assets							
Tangible assets	3			260,890			261,187
Current assets							
Debtors	4	81,285			17,000		
Bank Accounts		274,151			255,230		
				<u>355,436</u>		<u>272,230</u>	
Creditors							
Amounts falling due within one year	5	20,807			4,012		
				<u>334,629</u>		<u>268,218</u>	
Net current assets							
				<u>595,519</u>		<u>529,405</u>	
Total assets less current liabilities							
				<u>£ 595,519</u>		<u>£ 529,405</u>	
Net assets							
				<u>£ 595,519</u>		<u>£ 529,405</u>	
Capital funds							
Restricted funds				104,466		56,144	
Unrestricted funds				491,053		473,261	
				<u>£ 595,519</u>		<u>£ 529,405</u>	
Total funds							
				<u>£ 595,519</u>		<u>£ 529,405</u>	

Approved by the trustees on 15 October 2023 and signed on its behalf.

.....
Mr Sikander Abdul Hassam

The annexed notes form part of these financial statements.

ANJUMAN HIMAYATUL ISLAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 DECEMBER 2022

	Unrest'd Funds £	Rest'd Income Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources				
Incoming Resources from generated funds:				
Voluntary income	64,577	48,373	112,950	211,187
Total incoming resources	<u>64,577</u>	<u>48,373</u>	<u>112,950</u>	<u>211,187</u>
Resources expended				
Costs of generating funds	0	50	50	0
Charitable activities	45,661	0	45,661	43,694
Governance costs	1,124	0	1,124	1,383
Total resources expended	<u>46,785</u>	<u>50</u>	<u>46,835</u>	<u>45,077</u>
Net movement in funds	<u>17,792</u>	<u>48,323</u>	<u>66,115</u>	<u>166,110</u>
Total funds brought forward	<u>£ 473,261</u>	<u>£ 56,143</u>	<u>£ 529,404</u>	<u>363,295</u>
Total funds carried forward	<u><u>£ 491,053</u></u>	<u><u>£ 104,466</u></u>	<u><u>£ 595,519</u></u>	<u><u>£ 529,405</u></u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ANJUMAN HIMAYATUL ISLAM

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE PERIOD ENDED 31 DECEMBER 2022

	2022		2021	
	£	£	£	£
General Fund				
Balance B/fwd	473,261		337,744	
Surplus for the period	17,792		135,517	
	<hr/>		<hr/>	
		491,053		473,261
 - Restricted Income Fund 1 -				
Opening Balance	56,143		25,551	
Voluntary Income-Zakaat,Sadaqa,Fitraana	48,373		30,593	
Distribution of Restricted Income	(50)		0	
	<hr/>		<hr/>	
		104,466		56,144
 Total funds at 31 December 2022		<hr/>		<hr/>
		£ 595,519		£ 529,405
		<hr/> <hr/>		<hr/> <hr/>

ANJUMAN HIMAYATUL ISLAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2022

1. Accounting policies

The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Accounting and reporting by Charities: Statement of Recommended Practice issued in March 2005 and in accordance with the Financial reporting Standard for Smaller Entities (FRSSE) published on 16/7/2014 and the Charities Act 2011 and applicable regulations.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2. Staff costs

The average number of persons employed by the company, including director, during the period was as follows:

	2022	2021
Teaching	2	1
	=	=

ANJUMAN HIMAYATUL ISLAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE PERIOD ENDED 31 DECEMBER 2022

3. **Tangible fixed assets**

	Land and Buildings £	Plant and Machinery £	Total £
Cost:			
At 1 January 2022	260,000	5,000	265,000
At 31 December 2022	260,000	5,000	265,000
Depreciation:			
At 1 January 2022	0	3,813	3,813
Charge for the period	0	297	297
At 31 December 2022	0	4,110	4,110
Net book value:			
At 31 December 2022	£260,000	£ 890	£260,890
At 31 December 2021	£260,000	£ 1,187	£261,187

4. **Debtors and prepayments**

Amounts falling due within one year:

	2022 £	2021 £
Prepayments and Accrued Income	17,000	17,000
Funds Debtor	64,285	0
	£81,285	£17,000

ANJUMAN HIMAYATUL ISLAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE PERIOD ENDED 31 DECEMBER 2022

5. Creditors

Amounts falling due within one year:-

	2022	2021
	£	£
Owing to other funds	20,807	4,012
	<u>£ 20,807</u>	<u>£ 4,012</u>

6. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7. Incoming resources

	Unrest'd Funds 2022 £	Rest'd Income Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Voluntary Income				
Donations - voluntary	64,577	0	64,577	180,594
Voluntary Income-Zakaat,Sadaqa,Fitraana	0	48,373	48,373	30,593
	<u>64,577</u>	<u>48,373</u>	<u>112,950</u>	<u>211,187</u>

ANJUMAN HIMAYATUL ISLAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE PERIOD ENDED 31 DECEMBER 2022

8. Charitable activities

	2022	2022	2021
	£	£	£
Water rates	0		407
Building works	0		17,787
Repairs & Renewals	0		1,032
Electricity	6,619		8,259
Gas	194		347
Telephone	640		878
Insurance	5,834		5,658
General, Cleaning and Pest	1,148		3,705
Salaries	24,798		10,669
Employers' National Insurance & Pension	404		308
Bank Charges	168		13
Disposal of Ambulances	0		(5,369)
Hospitalty	2,417		0
Fire Alarm and Security	3,439		0
	<hr/>		<hr/>
		45,661	43,694
		<hr/> <hr/>	<hr/> <hr/>

9. Governance costs

	2022	2022	2021
	£	£	£
Funeral Equipment Depreciation	297		395
Equipments purchased	425		0
Card machine charges	402		988
	<hr/>		<hr/>
		1,124	1,383
		<hr/> <hr/>	<hr/> <hr/>

