

# ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

England & Wales - Charity number 505732

## Details

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Other names	THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN (MADRASA TALEEM UL ISLAM), THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN (MADRASA TALEEM UL ISLAM) OF UNITED KINGDOM
Status	Registered
Legal form	Other
Registered	1975-06-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address**  
The Markazi Mosque  
South Street  
Savile Town  
Dewsbury  
West Yorkshire  
WF12 9NG

**Phone** 01924460760

**Email** [info@mkzd.org.uk](mailto:info@mkzd.org.uk)

## Activities

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**Objects:** THE ADVANCEMENT OF THE MUSLIM FAITH BY THE PROVISION OF A PLACE FOR THE PUBLIC WORSHIP OF ALLAH AND THE RELIGIOUS EDUCATION OF MUSLIM ADULTS AND CHILDREN.

**Activities:** The running of a mosque. Provision of religious knowledge to all visitors. Providing educational facilities to students as well as boarding facilities.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,659,489	£2,160,763	£6,884,782	23
2023-12-31	£5,919,781	£1,598,674	£7,386,056	23
2022-12-31	£1,185,388	£1,295,172	£3,064,949	43
2021-12-31	£868,132	£963,294	£3,174,733	42
2020-12-31	£636,683	£624,333	£3,269,895	43

## Trustees

Name	Role	Appointed
Awlad Ali		2020-09-13
Hisham Hasan Mohamed Sharlala		2020-08-13
MUHAMMAD ISHAQ		2020-09-13
Mohammad Hayat Khan		2020-09-13
Mohammed Mushtaq		2020-09-13
Muhammad Anisuzzaman Chowdhury		2020-09-13
SABIR AHMED EBRAHIM DAJI		
Suhel Abdul Samad Bholat		2020-09-13
Usman Abdullah Munshi		2023-07-02
Yusuf Mohamed Seedat		2020-09-13

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

England & Wales - Charity number 505732

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# Accounts

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Charity registration number: 505732

# THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

Annual Report and Financial Statements

for the Year Ended 31 December 2024

# THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

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# THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

## Reference and Administrative Details

### Trustees

Shabbir Daji (Chairman)  
Abdul Malik  
Usman Abdullah Munshi  
Yusuf Mohamed Seedat  
Muhammad Ishaq  
Muhammad Anisuz Zaman Chowdhury  
Awlad Ali  
Mushtaq Mohammed  
Suhel Abdul Samad Bholat  
Mohammed Hayat Khan  
Hisham Hassan Mohamed Sharlala  
Zulfiqar Ali (Resigned)

### Principal Office

Markazi Mosque  
South Street  
Saville Town  
Dewsbury  
WF12 9NG

### Charity Registration Number

505732

### Solicitors

Lee Bolton Monier-Williams  
1 The Sanctuary  
London  
SW1P 3JT

### Bankers

Barclays Bank plc  
Leicester  
LE87 2BB

### Auditor

Shareef Chartered Accountants  
4 Highlands Court  
Cranmore Avenue  
Solihull  
B 90 4LE

# THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

## Trustees' Report

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 December 2024.

### **Objectives and activities**

#### ***Objects and aims***

The principal aim of the Anjuman is as follows:-

To make provisions for the religious education of Muslim adults and children.

To arrange and hold religious gatherings accommodating visitors from all over United Kingdom and from overseas.

To establish mosque and a school adjacent to the mosque premises.

To attempt to create understanding of the Muslim religious issues amongst the government institutions. To make arrangements for groups of persons (ladies and gentlemen) to visit mosques in the United Kingdom and overseas for the purpose of religious teaming and spiritual self-rectification.

It is difficult to measure all achievements in monetary terms, however, since the charity commenced activities in 1975 there are countless number of beneficiaries whose lives improved spiritually and also there have been thousands of students who have been educated.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

## Trustees' Report

The Anjuman carries out a wide range of activities in pursuing its aims and objectives. The activities detailed below provide benefit to those who attend our national centre located in Dewsbury or our regional centres in London and Birmingham. Our activities provide benefit to Muslim communities and the wider public around the UK and Internationally.

### RELIGIOUS SERVICES

#### Daily Prayers

Our centres primarily function as Masajid (Mosques) and are open to the public for the five daily prayers, Friday prayers, Taraweeh prayers during the holy month of Ramadhan, and the two Eid prayers. In addition to the daily prayers, various activities take place including Dawah (invitation), Talim (teaching and learning), Ibadah (worship) and Khidmah (service to others).

#### Nikah

We provide a free service for couples who wish to perform the Nikah (Islamic marriage ceremony).

#### Salat Al Janazah

Our centres provide the facilities for the congregational Salat Al Janazah (Islamic funeral prayer) for the deceased.

#### Weekly Gatherings

Our centres host the Tuesday Mashwara and Shab-e-Jumuah (Thursday) gatherings. These take place in the evenings and are well attended with average attendances of 150 participants on Tuesdays and 700 participants on Thursdays at each centre. Many attendees will travel up to fifty miles from nearby cities and towns. Dinner is usually taken at the conclusion of the Thursday gathering.

#### Six-Weekly Meetings

The national centre in Dewsbury hosts a Mahana Mashwara (consultative meeting) every six weeks on average. This takes place on the weekend with delegates attending from all over the UK. These meetings are aimed at senior members who will report back on activities undertaken and will take religious guidance and instruction for themselves as well as for their respective areas.

#### Hajj Pilgrimage

Annually the national centre in Dewsbury hosts a programme of learning over a weekend for individuals intending to travel for the Hajj Pilgrimage. The Hajj programme aims to provide pilgrims with both the spiritual inspiration to undergo the rigours of the Hajj and to ensure they have adequate knowledge and understanding of the rituals of Hajj.

#### Annual Ijtimah

Annual Ijtimah (conferences) for the benefit of the local public, are held in various towns and cities. The conferences are organised by local members and usually held at a local mosque. Senior scholars and members of the Anjuman are in attendance and a total of 19 conferences were held during the year 2024. Attendances varied from 300 to 900 participants at the concluding talk and Dua (prayer).

#### Dawah Activities

From time to time, members of the Anjuman and some delegates will dedicate periods of time ranging from three days to four months to undertake Dawah activities. The aim is for the individuals to improve themselves on various aspects of Islam including Iman (faith), Ibadah (worship), Akhlaq (good character) Mu'amalat (monetary dealings) and Mu'asharat (social conduct) and, to encourage others to do the same.

## **EDUCATIONAL SERVICES**

### **Darul Uloom Dewsbury**

Darul Uloom Dewsbury is a full-time Islamic educational institute for higher Islamic education. It caters for male students over the age of 18 and aims to produce Ulama (scholars) and Imams (leaders) who will serve the needs of Muslim communities, inspiring them to improve themselves as Muslims and model British citizens.

The Darul Uloom offers a full time Alimiyah (Islamic Sciences and Arabic literature) course that runs over six years. The Darul Uloom offers a Hifz (memorisation of the Qur'an) course and a Qira'ah (Qur'anic rendition) course for which the institute is renowned for in the UK. The students also study A Levels in Religious Studies, Arabic and Urdu.

There are 17 members of teaching staff and ten support staff engaged in delivering the educational services described above.

### **Annual Graduation**

The annual completion ceremony of Sahih-al-Bukhari, which marks the graduation of students from the Alimiyah course, was held on 13 July 2024 – 15 students completed the Alimiyah course and two students completed the Hifz course. The event was well attended by friends and family of those graduating including alumni (former students). Lunch was served at the conclusion of the ceremony.

# THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

## Trustees' Report

### **Financial review**

During the year the charity raised £1.66m (2023: £5.36m) and spent ££2.16m (2023: 1.60m), incurring a net loss of £0.50m (2023: Net income of £4.32m).

Last year's income included a extra ordinary transaction, a gift of buildings valued at £4.27m. These were buildings that the charity legally owned but had not included in its fixed assets.

During the year, the charity spent £1.1m (2023: £0.6m) on legal and professional fees. This included amounts spent on property litigation.

The charity closing reserves stood at £.688m (2023: £ £7.37m).

### ***Policy on reserves***

The trustees have reviewed the charity's general reserves and are satisfied that they are at an appropriate level. The charity has successfully met its operational expenditure through income and qard (interest-free loans) raised during the year. The trustees have also established clear plans to repay the qard in due course.

### **Structure, governance and management**

#### ***Nature of governing document***

The charity is a charitable trust dated 25 June 1975, as amended on 08 Mar 2024 and registered with the Charity Commission on 15 November 1976.

# THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

## Trustees' Report

### *Recruitment and appointment of trustees*

The charity is part of a global dawah movement, Tablighi Jamaat. The dawah affairs are overseen by the UK based Shura consisting of 24 individuals across UK (Advisory platform). Trustees are elected from these group every two years.

### *Organisational structure*

The charity is led by an Executive Chairman on a voluntary basis. He is supported by unpaid office bears appointed by the trustees. The charity has appointed paid staff who report directly to the trustees

### **Financial instruments**

### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

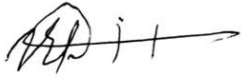
### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

**THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN**

**Trustees' Report**

The annual report was approved by the trustees of the charity on 29 October 2025 and signed on its behalf by:



.....  
Shabbir Daji  
Trustee

## THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

### Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 29 October 2025 and signed on its behalf by:



.....  
Shabbir Daji  
Trustee

## THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

### Independent Auditor's Report to the Members of THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

#### Opinion

We have audited the financial statements of ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK (the 'charity') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

### Independent Auditor's Report to the Members of THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

## THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

### Independent Auditor's Report to the Members of THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
Shareef Chartered Accountants  
4 Highlands Court  
Cranmore Avenue  
Solihull  
B90 4LE

Date: 29 October 2025

## THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

### Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies		1,659,489	1,659,489
<b>Expenditure on:</b>			
Raising funds		(5,693)	(5,693)
Charitable activities		<u>(2,155,070)</u>	<u>(2,155,070)</u>
Total expenditure		<u>(2,160,763)</u>	<u>(2,160,763)</u>
Net expenditure		<u>(501,274)</u>	<u>(501,274)</u>
Net movement in funds		(501,274)	(501,274)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>7,386,056</u>	<u>7,386,056</u>
Total funds carried forward	14	<u>6,884,782</u>	<u>6,884,782</u>
	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		5,357,038	5,357,038
Charitable activities		<u>562,743</u>	<u>562,743</u>
Total income		<u>5,919,781</u>	<u>5,919,781</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(1,598,674)</u>	<u>(1,598,674)</u>
Total expenditure		<u>(1,598,674)</u>	<u>(1,598,674)</u>
Net income		<u>4,321,107</u>	<u>4,321,107</u>
Net movement in funds		4,321,107	4,321,107
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>3,064,949</u>	<u>3,064,949</u>
Total funds carried forward	14	<u>7,386,056</u>	<u>7,386,056</u>

All of the charity's activities derive from continuing operations during the above two periods.

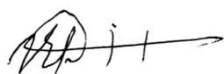
The funds breakdown for 2023 is shown in note 14.

THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

(Registration number: 505732)  
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	7,895,194	8,080,836
<b>Current assets</b>			
Cash at bank and in hand	11	20,236	381,869
<b>Creditors: Amounts falling due within one year</b>	12	<u>(118,669)</u>	<u>(124,669)</u>
<b>Net current (liabilities)/assets</b>		<u>(98,433)</u>	<u>257,200</u>
<b>Total assets less current liabilities</b>		7,796,761	8,338,036
<b>Creditors: Amounts falling due after more than one year</b>	13	<u>(911,979)</u>	<u>(951,980)</u>
<b>Net assets</b>		<u>6,884,782</u>	<u>7,386,056</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>6,884,782</u>	<u>7,386,056</u>
<b>Total funds</b>	14	<u>6,884,782</u>	<u>7,386,056</u>

The financial statements on pages 11 to 20 were approved by the trustees, and authorised for issue on 29 October 2025 and signed on their behalf by:



.....  
Shabbir Daji  
Trustee

**THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN**

**Cash Flow Statement for the Year Ended 31 December 2024**

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash (expenditure)/income		(501,274)	4,321,107
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		190,103	198,677
		(311,171)	4,519,784
<b>Working capital adjustments</b>			
(Decrease)/increase in creditors	12	(46,001)	1,856
Net cash flows from operating activities		(357,172)	4,521,640
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	10	(4,461)	(4,235,384)
Net (decrease)/increase in cash and cash equivalents		(361,633)	286,256
Cash and cash equivalents at 1 January		381,869	95,613
Cash and cash equivalents at 31 December		20,236	381,869

All of the cash flows are derived from continuing operations during the above two periods.

# THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Donated services and facilities*

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

# THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

## Notes to the Financial Statements for the Year Ended 31 December 2024

### *Charitable activities*

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

### *Grant provisions*

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £1000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation and amortisation**

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Buildings	2% under straight line method
Fixtures & Fittings	25% under reducing balance method

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

# THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

## Notes to the Financial Statements for the Year Ended 31 December 2024

### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

### Fund structure

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

### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations and legacies;			
Donations to major appeals	1,659,489	1,659,489	1,082,074
Donated services and facilities	-	-	4,274,964
	<u>1,659,489</u>	<u>1,659,489</u>	<u>5,357,038</u>

## 3 Income from charitable activities

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
	-	562,743

## THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 4 Expenditure on charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Wages and salaries	328,705	328,705	312,411
Light, heat and power	128,895	128,895	129,173
Depreciation of Fixed Assets	190,103	190,103	198,677
Legal and professional fees *	1,132,548	1,132,548	615,211
Food	169,888	169,888	119,868
Water rates	-	-	82,689
Repairs and maintenance	-	-	9,731
Cleaning and Waste disposal	41,980	41,980	14,318
Insurance	-	-	12,728
Audit & Accountancy fees	19,248	19,248	6,000
Telephone and fax	-	-	5,044
Bank charges	5,564	5,564	8,142
Council Rates	1,750	1,750	8,291
Educational fees, books, equipment etc	12,348	12,348	39,908
Consultancy fees	39,300	39,300	30,500
Printing, postage and stationery	1,015	1,015	2,196
Sundry expenses	28	28	3,787
Hire of Crane	1,200	1,200	-
Grants payable	83,698	83,698	-
Lease payments	4,493	4,493	-
	2,160,763	2,160,763	1,598,674

\* Includes amounts spent on property litigation.

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Audit fees			
Audit of the financial statements	6,000	6,000	6,000
Legal fees	1,145,796	1,145,796	615,211
	1,151,796	1,151,796	621,211

# THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Audit fees	6,000	6,000
Depreciation of fixed assets	190,103	198,677
	<u>196,103</u>	<u>204,677</u>

### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

### 8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	316,573	298,088
Social security costs	6,157	7,671
Pension costs	5,975	6,652
	<u>328,705</u>	<u>312,411</u>

No employee received emoluments of more than £60,000 during the year

## THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2024	8,859,680	343,980	9,203,660
Additions	-	4,461	4,461
At 31 December 2024	8,859,680	348,441	9,208,121
<b>Depreciation</b>			
At 1 January 2024	831,219	291,605	1,122,824
Charge for the year	175,894	14,209	190,103
At 31 December 2024	1,007,113	305,814	1,312,927
<b>Net book value</b>			
At 31 December 2024	7,852,567	42,627	7,895,194
At 31 December 2023	8,028,461	52,375	8,080,836

#### 11 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	1,001	2,214
Cash at bank	19,235	379,655
	20,236	381,869

#### 12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	8,222	8,222
Accruals	110,447	116,447
	118,669	124,669

#### 13 Creditors: amounts falling due after one year

	2024 £	2023 £
Other creditors	911,979	951,980

## THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 14 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
General	7,386,056	1,659,489	(2,160,763)	6,884,782
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General	3,064,949	5,919,781	(1,598,674)	7,386,056

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds 2024 £
Tangible fixed assets	7,895,194	7,895,194
Current assets	20,236	20,236
Current liabilities	(118,670)	(118,670)
Creditors over 1 year	(911,979)	(911,979)
Total net assets	6,884,781	6,884,781
	Unrestricted funds General £	Total funds 2023 £
Tangible fixed assets	8,080,836	8,080,836
Current assets	381,869	381,869
Current liabilities	(124,669)	(124,669)
Creditors over 1 year	(951,980)	(951,980)
Total net assets	7,386,056	7,386,056

#### 16 Related party transactions

There were no related party transactions in the year.

#### 17 Treatment of Branch Operations and Consolidation Policy

In the prior year, the charity consolidated the buildings and operations of the Birmingham Markaz and London Markaz within its financial statements. While the legal ownership of both properties was established, the operational status of the branches was subject to interpretation. During the current year, the trustees have obtained further clarity and concluded that these centres operate independently. They continue to follow the Tablighi Jamaat methodology and seek guidance from the Dewsbury Markaz in relation to dawah activities.

**THE ANJUMAN - E - ISLAH - AL - MUSLIMEEN**

**Notes to the Financial Statements for the Year Ended 31 December 2024**

At the year end, the Birmingham Markaz had an opening bank balance of £83,700. To reflect its independent operational status, this amount has been recognised as a grant within the financial statements, thereby deconsolidating the Birmingham Markaz from the charity's accounts.

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

England & Wales - Charity number 505732

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# Accounts

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Charity registration number: 505732

# ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

Annual Report and Financial Statements

for the Year Ended 31 December 2023

# **ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

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# **ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

## **Reference and Administrative Details**

### **Trustees**

Abdul Malik  
Usman Abdullah Munshi  
Yusuf Mohamed Seedat  
Muhammad Ishaq  
Muhammad Anisuz Zaman Chowdhury  
Awlad Ali  
Mushtaq Mohammed  
Suhel Abdul Samad Bholat  
Mohammed Hayat Khan  
Hisham Hassan Mohamed Sharlala  
Zulfiqar Ali  
Shabbir Daji

### **Principal Office**

The Markazi Mosque  
South Street  
Saville Town  
Dewsbury  
WF12 9NG

### **Charity Registration Number**

505732

### **Auditor**

Shareef Chartered Accountants  
4 Highlands Court  
Cranmore Avenue  
Solihull  
B90 4LE

# ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

## Trustees' Report

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 December 2023.

### **Objectives and activities**

#### *Objects and aims*

The principal aim of the Anjuman is as follows:-

To make provisions for the religious education of Muslim adults and children.

To arrange and hold religious gatherings accommodating visitors from all over United Kingdom and from overseas.

To establish mosque and a school adjacent to the mosque premises.

To attempt to create understanding of the Muslim religious issues amongst the government institutions. To make arrangements for groups of persons (ladies and gentlemen) to visit mosques in the United Kingdom and overseas for the purpose of religious teaming and spiritual self- rectification.

It is difficult to measure all achievements in monetary terms, however, since the charity commenced activities in 1975 there are countless number of beneficiaries whose lives improved spiritually and also there have been thousands of students who have been educated.

#### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# **ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

## **Trustees' Report**

The Anjuman carries out a wide range of activities in pursuing its aims and objectives. The activities detailed below provide benefit to those who attend our national centre located in Dewsbury or our regional centres in London and Birmingham. Our activities provide benefit to Muslim communities and the wider public around the UK and Internationally.

### **RELIGIOUS SERVICES**

#### **Daily Prayers**

Our centres primarily function as Masajid (Mosques) and are open to the public for the five daily prayers, Friday prayers, Taraweeh prayers during the holy month of Ramadhan, and the two Eid prayers. In addition to the daily prayers, various activities take place including Dawah (invitation), Talim (teaching and learning), Ibadah (worship) and Khidmah (service to others).

#### **Nikah**

We provide a free service for couples who wish to perform the Nikah (Islamic marriage ceremony).

#### **Salat Al Janazah**

Our centres provide the facilities for the congregational Salat Al Janazah (Islamic funeral prayer) for the deceased.

#### **Weekly Gatherings**

Our centres host the Tuesday Mashwara and Shab-e-Jumuah (Thursday) gatherings. These take place in the evenings and are well attended with average attendances of 150 participants on Tuesdays and 700 participants on Thursdays at each centre. Many attendees will travel up to fifty miles from nearby cities and towns. Dinner is usually taken at the conclusion of the Thursday gathering.

#### **Six-Weekly Meetings**

The national centre in Dewsbury hosts a Mahana Mashwara (consultative meeting) every six weeks on average. This takes place on the weekend with delegates attending from all over the UK. These meetings are aimed at senior members who will report back on activities undertaken and will take religious guidance and instruction for themselves as well as for their respective areas.

#### **Hajj Pilgrimage**

Annually the national centre in Dewsbury hosts a programme of learning over a weekend for individuals intending to travel for the Hajj Pilgrimage. The Hajj programme aims to provide pilgrims with both the spiritual inspiration to undergo the rigours of the Hajj and to ensure they have adequate knowledge and understanding of the rituals of Hajj.

#### **Annual Ijtimah**

Annual Ijtimah (conferences) for the benefit of the local public, are held in various towns and cities. The conferences are organised by local members and usually held at a local mosque. Senior scholars and members of the Anjuman are in attendance and a total of 16 conferences were held during the year 2023. Attendances varied from 300 to 900 participants at the concluding talk and Dua (prayer).

#### **Dawah Activities**

From time to time, members of the Anjuman and some delegates will dedicate periods of time ranging from three days to four months to undertake Dawah activities. The aim is for the individuals to improve themselves on various aspects of Islam including Iman (faith), Ibadah (worship), Akhlaq (good character) Mu'amalat (monetary dealings) and Mu'asharat (social conduct) and, to encourage others to do the same.

## **EDUCATIONAL SERVICES**

### **Darul Uloom Dewsbury**

Darul Uloom Dewsbury is a full-time Islamic educational institute for higher Islamic education. It caters for male students over the age of 18 and aims to produce Ulama (scholars) and Imams (leaders) who will serve the needs of Muslim communities, inspiring them to improve themselves as Muslims and model British citizens.

The Darul Uloom offers a full time Alimiyah (Islamic Sciences and Arabic literature) course that runs over six years. The Darul Uloom offers a Hifz (memorisation of the Qur'an) course and a Qira'ah (Qur'anic rendition) course for which the institute is renowned for in the UK. The students also study A Levels in Religious Studies, Arabic and Urdu.

There are sixteen members of teaching staff and ten support staff engaged in delivering the educational services described above.

### **Annual Graduation**

The annual completion ceremony of Sahih-al-Bukhari, which marks the graduation of students from the Alimiyah course, was held in 2023, 17 students completed the Alimiyah course and 5 students completed the Hifz course. The event was well attended by friends and family of those graduating including alumni (former students). Lunch was served at the conclusion of the ceremony.

# ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

## Trustees' Report

### **Financial review**

The charity's total income during the year was £5,919k (2022: £1,185k). This income included the consolidation of the London and Birmingham properties, which were established to be owned and controlled by the charity and recognised in the accounts at market value.

The charity made an in-year surplus of £4,321k (2022: Loss £110k). The carry forward reserves were £7,386 (2022: £3,064).

At year's end, the charity had cash balances of £382k (2022: £96k) and interest-free community loans of £951k (2022: £899k).

### ***Policy on reserves***

The trustees deem the year-end reserves sufficient to address the charity's immediate needs. They also have robust fundraising plans in place to mitigate the identified risks.

# ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

## Trustees' Report

### Structure, governance and management

#### Financial instruments

##### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

##### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

##### *Liquidity risk*

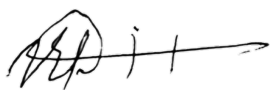
In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on ...28/10/24... and signed on its behalf by:



Shabbir Daji  
Trustee

## ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

### Statement of Trustees' Responsibilities

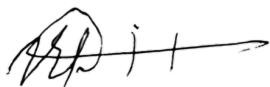
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 28/10/24 and signed on its behalf by:



.....  
Shabbir Daji  
Trustee

## **ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

### **Independent Auditor's Report to the Members of ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

#### **Opinion**

We have audited the financial statements of ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK (the 'charity') for the year ended 31 December 2023, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

### **Independent Auditor's Report to the Members of ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 6), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

## ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

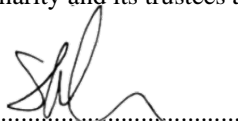
### Independent Auditor's Report to the Members of ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Shareef Chartered Accountants  
4 Highlands Court  
Cranmore Avenue  
Solihull  
B90 4LE

Date: 28 October 2024

## ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

### Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		5,357,038	5,357,038
Charitable activities		562,743	562,743
Total income		5,919,781	5,919,781
<b>Expenditure on:</b>			
Charitable activities		(1,598,674)	(1,598,674)
Total expenditure		(1,598,674)	(1,598,674)
Net income		4,321,107	4,321,107
Net movement in funds		4,321,107	4,321,107
<b>Reconciliation of funds</b>			
Total funds brought forward		3,064,949	3,064,949
Total funds carried forward	15	7,386,056	7,386,056
		<b>Unrestricted funds £</b>	<b>Total 2022 £</b>
	<b>Note</b>		
<b>Income and Endowments from:</b>			
Donations and legacies		625,215	625,215
Charitable activities		560,163	560,163
Investment income	4	10	10
Total income		1,185,388	1,185,388
<b>Expenditure on:</b>			
Charitable activities		(1,295,172)	(1,295,172)
Total expenditure		(1,295,172)	(1,295,172)
Net expenditure		(109,784)	(109,784)
Net movement in funds		(109,784)	(109,784)
<b>Reconciliation of funds</b>			
Total funds brought forward		3,174,733	3,174,733
Total funds carried forward	15	3,064,949	3,064,949

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15.

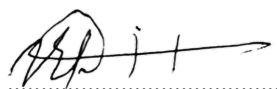
## ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

(Registration number: 505732)

### Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	8,080,836	4,044,129
<b>Current assets</b>			
Cash at bank and in hand	12	381,869	95,613
<b>Creditors: Amounts falling due within one year</b>	13	<u>(124,669)</u>	<u>(176,102)</u>
<b>Net current assets/(liabilities)</b>		<u>257,200</u>	<u>(80,489)</u>
<b>Total assets less current liabilities</b>		8,338,036	3,963,640
<b>Creditors: Amounts falling due after more than one year</b>	14	<u>(951,980)</u>	<u>(898,691)</u>
<b>Net assets</b>		<u>7,386,056</u>	<u>3,064,949</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>7,386,056</u>	<u>3,064,949</u>
<b>Total funds</b>	15	<u>7,386,056</u>	<u>3,064,949</u>

The financial statements on pages 10 to 19 were approved by the trustees, and authorised for issue on 28/10/24... and signed on their behalf by:



.....  
Shabbir Daji  
Trustee

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

**Cash Flow Statement for the Year Ended 31 December 2023**

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		4,321,107	(109,784)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		198,677	113,298
Investment income	4	-	(10)
		<u>4,519,784</u>	<u>3,504</u>
<b>Working capital adjustments</b>			
Increase in creditors	13	<u>1,856</u>	<u>18,883</u>
Net cash flows from operating activities		<u>4,521,640</u>	<u>22,387</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	4	-	10
Purchase of tangible fixed assets	11	<u>(4,235,384)</u>	<u>(19,493)</u>
Net cash flows from investing activities		<u>(4,235,384)</u>	<u>(19,483)</u>
<b>Cash flows from financing activities</b>			
Cash paid for purchase of own non equity shares		<u>-</u>	<u>1</u>
Net increase in cash and cash equivalents		286,256	2,905
Cash and cash equivalents at 1 January		<u>95,613</u>	<u>92,708</u>
Cash and cash equivalents at 31 December		<u>381,869</u>	<u>95,613</u>

All of the cash flows are derived from continuing operations during the above two periods.

# ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

## Notes to the Financial Statements for the Year Ended 31 December 2023

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Donated services and facilities*

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

# ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

## Notes to the Financial Statements for the Year Ended 31 December 2023

### *Charitable activities*

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

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation and amortisation**

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Buildings	50 Years straight line
Fixtures and Fittings	15 Years straight line

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

# ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

## Notes to the Financial Statements for the Year Ended 31 December 2023

### Fund structure

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

### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### Branches

During the year, the charity consolidated the financial activity of its Birmingham and London branches. The charity owns and controls the buildings these branches use to carry out the charity's objectives and purpose.

## 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations and legacies;			
Donations to major appeals	1,082,074	1,082,074	625,215
Donated services and facilities	4,274,964	4,274,964	-
	<u>5,357,038</u>	<u>5,357,038</u>	<u>625,215</u>

## 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	562,743	562,743	560,163

## 4 Investment income

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	-	<u>10</u>

## ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 5 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Employment costs	312,411	312,411	650,351
Light, heat and power	129,173	129,173	121,931
Depreciation of Fixed Assets	198,677	198,677	113,298
Legal and professional fees	615,211	615,211	111,701
Food	119,868	119,868	103,815
Water rates	82,689	82,689	100,964
Repairs and maintenance	9,731	9,731	32,866
Cleaning and Waste disposal	14,318	14,318	27,589
Insurance	12,728	12,728	12,679
Audit & Accountancy fees	6,000	6,000	6,000
Telephone and fax	5,044	5,044	4,757
Bank charges	8,142	8,142	3,041
Council Rates	8,291	8,291	3,000
Educational fees, books, equipment etc	39,908	39,908	2,303
Consultancy fees	30,500	30,500	792
Printing, postage and stationery	2,196	2,196	85
Sundry expenses	3,787	3,787	-
	1,598,674	1,598,674	1,295,172

#### 6 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Audit fees			
Audit of the financial statements	6,000	6,000	6,000
Legal fees	615,211	615,211	111,701
	621,211	621,211	117,701

## ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Audit fees	6,000	6,000
Depreciation of fixed assets	198,677	113,298
	<u>204,677</u>	<u>119,298</u>

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	293,088	603,690
Social security costs	12,671	32,036
Pension costs	6,652	14,624
	<u>312,411</u>	<u>650,350</u>

No employee received emoluments of more than £60,000 during the year

## ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2023	4,633,680	334,596	4,968,276
Additions	4,226,000	9,384	4,235,384
At 31 December 2023	8,859,680	343,980	9,203,660
<b>Depreciation</b>			
At 1 January 2023	655,325	268,822	924,147
Charge for the year	175,894	22,783	198,677
At 31 December 2023	831,219	291,605	1,122,824
<b>Net book value</b>			
At 31 December 2023	8,028,461	52,375	8,080,836
At 31 December 2022	3,978,355	65,774	4,044,129

During the year, the charity consolidated the land and buildings used by the Birmingham and London chapters of the charity. These properties were consolidated based on their market value costs carried out by an Independent surveyor. The Birmingham building was valued at £1.4m and the London building at £2.8m. It has been established that these buildings are held on trust on behalf of the charity.

#### 12 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	2,214	2,214
Cash at bank	379,655	93,399
	381,869	95,613

#### 13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	8,222	36,827
Accruals	116,447	139,275
	124,669	176,102

## ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 14 Creditors: amounts falling due after one year

	<b>2023</b>	<b>2022</b>
	£	£
Other creditors	951,980	898,691

#### 15 Funds

	<b>Balance at 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 December 2023</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General	3,064,949	5,919,781	(1,598,674)	7,386,056
	<b>Balance at 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 December 2022</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General	3,174,733	1,185,388	(1,295,172)	3,064,949

#### 16 Analysis of net assets between funds

	<b>Unrestricted funds General</b>	<b>Total funds 2023</b>
	£	£
Tangible fixed assets	8,080,836	8,080,836
Current assets	381,868	381,868
Current liabilities	(124,669)	(124,669)
Creditors over 1 year	(951,980)	(951,980)
Total net assets	7,386,055	7,386,055
	<b>Unrestricted funds General</b>	<b>Total funds 2022</b>
	£	£
Tangible fixed assets	4,044,129	4,044,129
Current assets	95,613	95,613
Current liabilities	(176,102)	(176,102)
Creditors over 1 year	(898,691)	(898,691)
Total net assets	3,064,949	3,064,949

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

England & Wales - Charity number 505732

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# Accounts

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**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**

REPORT AND ACCOUNTS

**31st December 2021**

*Charity Number : 505732*

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Charity Registered number : 505732**

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## **ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**

**Charity Registered number : 505732**

### **Trustees' Report**

The trustees present their annual report and financial statements covering the year to 31st December 2021. The directors have adopted the provisions of the Statement of Recommended Practise (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

#### **Trustees**

The charity's trustees, from 1st January 2021 to the date of this report, were are as follows: -

Mohammed Bostan (Chairman)

Shabbir Daji - Executive Officer

Zulfiqar Ali

Hisham Hasan M S Lala

Asif Jawad

Awlad Ali

Mohammad Hayat Khan

Yusuf Mohamed Seedat

Suhel Abdul Samad Bholat

Mushtaq Mohammad

Mohammad Anisuz Z Chowdhury

Muhammad Ishaq

The charity's lands and buildings are registered in the names of the charity, the chairman, the executive officer, and some ex-trustees who sadly have passed away.

All of the trustees are volunteers and are not in receipt of any remuneration or other financial benefits.

The first trustees were appointed in 1975 and in the event of any deaths the trustees are empowered to appoint a suitable replacement. Only persons who have a long history of association with the charity and who have consistently assisted the charity and who are well aware of the charity's objectives and activities would be a potential trustee.

In order to carry out their responsibilities effectively, there are regular trustee meetings held. The day to day administration decisions and indeed the long- term management plans are discussed as necessary in such daily meetings. After consultations with the trustees the decisions are finally approved by the acting chairman of the meeting.

The charity relies on the voluntary services of the various individuals who regularly make visits to the premises and stay for a short period. The charity premises are always occupied by individuals from all over the United Kingdom who voluntary assist in the charity's daily operations.

#### **Name and governing document**

The governing document of the charity is a declaration of trust and constitution dated 25th June 1975. The charity is also referred to as the 'Markazi Masjid' and/or 'Jaamia Taleemul Islam'.

#### **Principal office**

The principal office and, indeed, the major operations of the Anjuman are situated at South Street, Savile Town, Dewsbury, West Yorkshire.

#### **Professional services**

During the year the charity used the services of the following organisations:-

Bankers - Barclays Bank plc

Solicitors - Lee Bolton Monier Williams. London.

Auditors - Crystal Business Services Ltd. Coventry

.....continued

# **ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**

**Charity Registered number : 505732**

## **Trustees' Report**

### **Aims and objectives**

The principal aim of the Anjuman is as follows: -

To make provisions for the religious education of Muslim adults and children.

To arrange and hold religious gatherings accommodating visitors from all over United Kingdom and from overseas.

To establish mosque and a school adjacent to the mosque premises.

To attempt to create understanding of the Muslim religious issues amongst the government institutions.

To make arrangements for groups of persons (ladies and gentlemen) to visit mosques in the United Kingdom and overseas for the purpose of religious learning and spiritual self-rectification.

It is difficult to measure all achievements in monetary terms, however, since the charity commenced activities in 1975 there are countless number of beneficiaries whose lives improved spiritually and also there have been thousands of students who have been educated.

### **Public Benefit**

The trustees believe that the charity satisfies the requirements of section 17 of the Charities Act 2011 regarding public benefit because the general community benefits from the charity's activities.

The charity focuses on the principal Islamic duty of being responsible, caring citizens. These qualities are constantly instilled into people who come to the charity for guidance and also to the students.

### **Financial Review - Year to 31st December 2021**

Unlike in the previous year, despite the gradual ending of the covid pandemic, the charity suffered net outgoing resources of £95,162 (after depreciation charge of £74,348).

During 2021, there were no receipts of job retention grants, and this was probably the main reason for the deficit this year.

The school returned to almost full activity.

There was a decrease of £53,446 in the overall collections/donations which the trustees are anticipating will not continue since the activities at the premises are growing which hopefully will bring in more collections and donations.

The trustees are pleased to state that the capital expenditure on the new buildings have now stopped (total spent-nearly £2m) and the use of the new building part for charitable purposes commenced during 2022.

### **School Closure**

In November 2022, the trustees decided to close the school with effect from 12th December 2022 due to various matters.

This was a difficult decision for the trustees to make. Despite receiving a satisfactory Ofsted report in November 2021, there were still many matters of concern raised during 2022 and, indeed, despite much time and efforts from the trustees it was felt that it was best for the school to close. The trustees are confident that in the long-term this decision will not only lead to less administrative resources being expended but also a greater financial benefit.

### **Financial Policies**

#### **a) Investments**

The Anjuman does not have any investments except for one short-term bank deposit account.

#### **b) Grants**

The Anjuman does not normally make grants to any individuals or organisations.

#### **c) Risk reviews**

The trustees periodically examine the major risks that the Anjuman faces and procedures are in place to mitigate and control such risks to ensure smooth operations. The trustees discuss in detail all major transactions and projects before authorisation in order to prevent shortage of funds.

.....continued

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**

**Charity Registered number : 505732**

**Trustees' Report**

Also the charity has in place the appropriate buildings, employer and public liability insurances. Furthermore, there are regular consultations with experts from the hygiene and safety professions to mitigate and address any possible problems the charity may face.

d) Reserves review

The trustees regularly review the reserves of the Anjuman. The trustees would prefer to hold sufficient liquid funds to finance three months operating costs without any further collection or donations, but unfortunately this has not been possible in recent years..

All of the charity's expenditure is deemed to be for charitable purposes since there are no fund raising costs or general administration salaries.

The charity does not carry out any significant fund-raising activities: rather it relies on continuing to provide the same type of services that it has done since 1975. More and more beneficiaries are now coming forward which in turn should automatically lead to greater donations from visitors, long-term supporters and well-wishers.

All of the charity funds are unrestricted. At 31st December 2021 the charity had unrestricted funds of £3,174,733 (2020 - £326 989 ₤)

**Fixed assets**

There are now no plans for any future buildings costs. Expenditures on fixtures and equipment will only be committed as and when funds are available.

**Future plans**

Hopefully, the decision to close the school will result in much reduced work and related costs and , most importantly will open up opportunity for the charity to progress in future with the following:-

- Provision of on-line courses (this has been successfully implemented during the covid pandemic)
- Presently, there is a high demand for adults, from both within the United Kingdom and abroad, to board at the charity premises and receive education. In the past the charity was unable to entertain such demands.

Taking all factors into account, the trustees are confident that over the next few years the charity's financial position will revert to the much favourable position that existed prior to the new building project which commenced in 2012.

**Statement of trustees' responsibilities**

The Charities Act require 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 surplus or deficit for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to run.

The trustees are responsible for maintaining proper accounting records, which disclose the reasonable accuracy at any time in the financial position of the charity and to enable them to ensure that the accounts comply with 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.


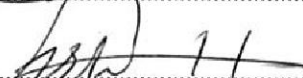
**Statement as to disclosure to auditors**

In so far as the trustees are aware at the time of approving our trustees' annual report:

There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and

The trustees, have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the trustees on 10th December 2022.

 ..... Name M. BOSTANI  
 ..... Name S. DAJI

## **ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

**Charity Registered number : 505732**

### **Independent Auditors Report To The Trustees of Anjuman-E-Islahul Muslimeen of UK**

#### **Opinion**

We have audited the financial statements of Anjuman-E-Islahul Muslimeen of UK for the year ended 31st December 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2021, and of its incoming resources and application of resources, for the year then ended;
  
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
  
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

We draw attention to the notes on 'school closure' and 'future plans'in the trustees' report. Our opinion is not modified in respect of these matters.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
  
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The other information comprises the information included in the trustees' annual report , other than the financial statements and our auditor's report thereon. The trustees are responsible for the information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

.....continued

## **ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

**Charity Registered number : 505732**

### **Independent Auditors Report To The Trustees of Anjuman-E-Islahul Muslimeen of UK**

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 3, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

.....continued

## **ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

**Charity Registered number : 505732**

### **Independent Auditors Report To The Trustees of Anjuman-E-Islahul Muslimeen of UK**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

  
AKBAR DEDAT (Senior Statutory Auditor)

10th December 2022

For and on behalf of

CRYSTAL BUSINESS SERVICES LTD

Chartered Accountants

264 Stoney Stanton Rd

Coventry. CV1 4FP

Crystal Business Services Ltd. Is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Statement Of Financial Activities**  
**for the year ended 31st December 2021**

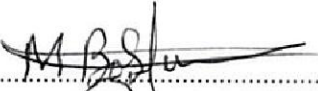
	Notes	2021	2020
		£	£
<b><u>INCOMING RESOURCES</u></b>			
Parental contributions (charitable activities)	2	658,297	373,384
Donations and collections		<u>209,834</u>	<u>263,280</u>
		868,131	636,664
Investment Income - Interest earned		1	19
<b>Total incoming resources</b>		<u>868,132</u>	<u>636,683</u>
<b><u>RESOURCES EXPENDED</u></b>			
<b><u>Cost of Charitable Activities</u></b>			
Food costs		94,291	50,749
Salaries	3	596,555	496,688
Job retention scheme grants		-	(193,364)
Books/education, equipment, fees		22,382	3,952
Light and heat		75,828	82,066
Repairs, renewals and maintenance		19,639	33,847
Consultancy		10,918	-
Water rates		16,083	25,600
Insurance		12,459	12,098
Council rates		3,000	3,000
Cleaning and waste disposal		28,862	17,569
Printing, postage, stationery		268	190
Telephone		2,638	2,612
Miscellaneous		681	-
Bank charges		3,491	2,000
Depreciation of fixed assets		74,348	79,435
Governance costs		1,851	7,891
<b>Total resources expended</b>		<u>963,294</u>	<u>624,333</u>
<b>NET INCOMING RESOURCES</b>		(95,162)	12,350
<b>Fund Balances at 1st January 2021</b>		3,269,895	3,257,545
<b>Fund Balances at 31st December 2021</b>		<u>3,174,733</u>	<u>3,269,895</u>

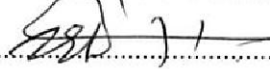
**ALL OF THE ACTIVITIES ARE CONTINUING ACTIVITIES**

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Balance Sheet**  
**as at 31st December 2021**

	Notes	2021	2020
		£	£
<b>Fixed assets</b>			
Tangible assets	4	<u>4,137,935</u>	<u>4,175,249</u>
		4,137,935	4,175,249
<b>Current assets</b>			
Short term deposit account		47,530	-
Cash at bank and in hand	5	<u>45,178</u>	<u>63,399</u>
		92,708	63,399
<b>Creditors: amounts falling due within one year</b>	6	(147,930)	(125,773)
<b>Net current assets</b>		<u>(55,222)</u>	<u>(62,374)</u>
<b>Total assets less current liabilities</b>		<u>4,082,713</u>	<u>4,112,875</u>
<b>Long Term Liabilities</b>	7	(907,980)	(842,980)
<b>Net assets</b>		<u><u>3,174,733</u></u>	<u><u>3,269,895</u></u>
<b>Funds</b>			
Unrestricted funds	8	3,174,733	3,269,895
		<u><u>3,174,733</u></u>	<u><u>3,269,895</u></u>

The financial statements on pages 7 to 13 were approved and authorised for issue by the trustees on 10th December 2022.

 Name M. BOSTAN

 Name S. DADI

**ANJUMAN - E- ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Cash Flow Statement**  
**for the year ended 31st December 2021**

	<u>2021</u>	<u>2020</u>
	£	£
<b><u>Cash flows from operating activities</u></b>		
Net incoming resources (as per SOFA)	(95,163)	12,331
<b><u>Adjustments</u></b>		
Depreciation	74,348	79,435
Increase/(decrease) in payables	22,157	45,247
<b>Cash from operations</b>	<u>1,342</u>	<u>137,013</u>
<b><u>Cash flows from investing activities</u></b>		
Interest received	1	19
Purchase of fixed assets	(37,034)	(65,245)
<b>Net cash from investing activities</b>	<u>(37,033)</u>	<u>(65,226)</u>
<b><u>Cash flows from financing activities</u></b>		
Changes in long-term loans	65,000	(64,500)
<b>Net cash from financing activities</b>	<u>65,000</u>	<u>(64,500)</u>
<b>Net increase in cash and cash equivalents</b>	29,309	7,287
<b>Cash and cash equivalents at beginning of year</b>	63,399	56,112
<b>Cash and cash equivalents at end of year</b>	<u>92,708</u>	<u>63,399</u>
<b><u>Analysis of cash equivalents</u></b>		
	£	£
Jamia-Talimul-Islam Current Account	30,688	28,088
Anjuman Community Account	10,465	32,061
Cash in Hand	4,025	3,250
BPA Investment Account	47,530	-
	<u>92,708</u>	<u>63,399</u>

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Notes to the Accounts For The Year Ended 31st December 2021**

**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

The Anjuman-E-Islahul Muslimeen of UK is a charity registered in England. The nature of the charity's operations and principal activities are set out in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have not departed from the Charities (Accounts and Reports) Regulations 2008 in order to provide a 'true and fair view'.

The financial statements are prepared on a going concern basis under the historical cost convention. There are no material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern. The financial statements are presented in UK sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably. The charity accounts for incomes as and when received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**(e) Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:-

Land	Nil
Buildings	2% straight line (depreciation not yet provided on the new buildings extension)
Fixtures, Equipment	25% reducing balance

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Notes to the Accounts For The Year Ended 31st December 2021**

**(f) Investments**

Current asset investments are short term bank deposit accounts.

**(g) Creditors**

Creditors with no stated interest rate and payable within one year are recorded at transaction price. The concessionary loans are stated at the actual amounts loaned, as permitted by FRS102.

**(h) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**(j) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK corporation tax purposes.

**(k) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

**2 Incoming Resources**

These are stated after charging depreciation of £74,348(2020 - £79,435) and governance costs of £1,851 (2020- £7,891).

**3 Payroll costs**

The average number of full and part-time employees in the year was 42 (2020- 43). There are no employees who received emoluments exceeding £60,000 in the year.

No remuneration or reimbursement of expenses were payable to any of the trustees. The analysis of payroll is as follows:-

	2021	2020
	£	£
Gross salaries	568,840	469,654
Social security costs	13,499	14,270
Pension costs	14,216	12,764
	<u>596,555</u>	<u>496,688</u>

**4 Tangible fixed assets**

	Land	Buildings	Fixtures & equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1st January 2021	65,000	4,539,122	307,627	4,911,749
Additions		29,558	7,476	37,034
At 31st December 2021	<u>65,000</u>	<u>4,568,680</u>	<u>315,103</u>	<u>4,948,783</u>
<b>Accumulated Depreciation</b>				
Balance at 1st January 2021	-	512,338	224,162	736,500
Charges for the year	-	51,613	22,735	74,348
	<u>-</u>	<u>563,951</u>	<u>246,897</u>	<u>810,848</u>
<b>Net book value</b>				
At 31st December 2020	<u>65,000</u>	<u>4,026,784</u>	<u>83,465</u>	<u>4,175,249</u>
At 31st December 2021	<u>65,000</u>	<u>4,004,729</u>	<u>68,206</u>	<u>4,137,935</u>

All of the land and buildings are functional.

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Notes to the Accounts For The Year Ended 31st December 2021**

**5 Cash At Bank And In Hand**

	2021	2020
	£	£
Jamia-Talimul-Islam Current Account	30,688	28,088
Anjuman Community Account	10,465	32,061
Cash in Hand	4,025	3,250
	<u>45,178</u>	<u>63,399</u>

**6 Current liabilities**

	2021	2020
	£	£
Sundry Creditors and Accrued Charges	123,657	81,946
PAYE/NIC owing	24,273	43,827
	<u>147,930</u>	<u>125,773</u>

**7. Long-term liabilities**

These are concessionary interest-free loans repayable after more than one year.

**8 Unrestricted reserves**

Balance at 1st January 2021	£ 3,269,895
Deficit in year ended 31st December 2021	(95,162)
Balance at 31st December 2021	<u>3,174,733</u>

**Analysis of net assets by funds**

	Unrestric- ted Funds	Total
	£	£
Tangible assets	4,137,935	4,137,935
Cash at bank and in hand	92,708	92,708
Less: Creditors	<u>(1,055,910)</u>	<u>(1,055,910)</u>
	<u>3,174,733</u>	<u>3,174,733</u>

**9 Contingent liabilities**

As far as the directors are aware there were no pending legal actions, guarantees, material damages or any contingent liabilities at the balance sheet dates.

**10 Post Balance Sheet Events**

There have been no events after 31st December 2021 which will have an effect on the financial statements up to 31st December 2021.

**11 Related Party Transactions**

During the year to 31st December 2021 there were no related party transactions. Included in long-term liabilities are interest-free loans provided by the following trustees:-

Mr S Daji	£ 15,000
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Mr Bostan's £10,000 balance was cleared during the year.

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

England & Wales - Charity number 505732

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# Accounts

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**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**

REPORT AND ACCOUNTS

**31st December 2020**

*Charity Number : 505732*

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Charity Registered number : 505732**

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Balance Sheet	8
Cash Flow Statements	9
Notes to the Financial Statements	10-12

## **ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**

Charity Registered number : 505732

### **Trustees' Report**

The trustees present their annual report and financial statements covering the year to 31st December 2020. The directors have adopted the provisions of the Statement of Recommended Practise (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

#### **Trustees**

The charity's trustees, from 1st January 2020 to the date of this report, were are as follows: -

Mohammed Abdul Muquit (Ex-chairman) passed away April 2020  
Mohammed Bostan (Appointed chairman)  
Shabbir Daji - Executive Officer  
Zulfiqar Ali  
Hisham Hasan M S Lala (Appointed August 2020)  
Asif Jawad (Appointed September 2020)  
Awlad Ali (Appointed September 2020)  
Mohammad Hayat Khan (Appointed September 2020)  
Yusuf Mohamed Seedat (Appointed September 2020)  
Suhel Abdul Samad Bholat (Appointed September 2020)  
Mushtaq Mohammad (Appointed September 2020)  
Mohammad Anisuz Z Chowdhury (Appointed September 2020)  
Muhammad Ishaq (Appointed September 2020)

The charity's lands and buildings are registered in the names of the chairman, the executive officer and the charity.

All of the trustees are volunteers and are not in receipt of any remuneration or other financial benefits. The first trustees were appointed in 1975 and in the event of any deaths the trustees are empowered to appoint a suitable replacement.

In order to carry out their responsibilities effectively, there are regular trustee meetings held. The day to day administration decisions and indeed the long- term management plans are discussed as necessary in such daily meetings. After consultations with the trustees the decisions are finally approved by the acting chairman of the meeting.

The charity relies on the voluntary services of the various individuals who regularly make visits to the premises and stay for a short period. The charity premises are always occupied by individuals from all over the United Kingdom who voluntary assist in the charity's daily operations.

#### **Name and governing document**

The governing document of the charity is a declaration of trust and constitution dated 25th June 1975. The charity is also referred to as the 'Markazi Masjid' and/or 'Jaamia Taleemul Islam'.

#### **Principal office**

The principal office and, indeed, the major operations of the Anjuman are situated at South Street, Savile Town, Dewsbury, West Yorkshire.

#### **Professional services**

During the year the charity used the services of the following organisations:-

Bankers - Barclays Bank plc  
Solicitors - Kingswell Watts, Dewsbury  
Auditors - Crystal Business Services Ltd. Coventry

.....continued

## **ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**

**Charity Registered number : 505732**

### **Trustees' Report**

#### **Aims and objectives**

The principal aim of the Anjuman is as follows: -

To make provisions for the religious education of Muslim adults and children.

To arrange and hold religious gatherings accomodating visitors from all over United Kingdom and from overseas.

To establish mosque and a school adjacent to the mosque premises.

To attempt to create understanding of the Muslim religious issues amongst the government institutions.

To make arrangements for groups of persons (ladies and gentlemen) to visit mosques in the United Kingdom and overseas for the purpose of religious learning and spiritual self- rectification.

#### **Public Benefit**

The trustees believe that the charity satisfies the requirements of section 17 of the Charities Act 2011 regarding public benefit because the general community benefits from the charity's activities.

The charity focuses on the principal Islamic duty of being responsible, caring citizens. These qualities are constantly instilled into people who come to the charity for guidance and also to the students.

In fact, the students are involved in charitable work (i.e. food banks) and local community initiatives.

#### **Financial Review - Year to 31st December 2020**

Like nearly all institutions the 2020 financial year was unfortunately affected by the Covid Pandemic.

The overall activities at the charity premises fell during the year; especially in relation to the students, where there was a complete closure from the third week of March 2020 to the first week of September 2020. After September 2020 not all students returned due to the pandemic, however, there was much on-line teaching. The absence of students had an adverse impact on parental contributions received.

The charity took advantage of the 'reduced' activity period by spending on maintenance and repairs of the premises.

There was also some fixed assets expenditure on fire safety systems, plumbing and gas installation, carpets and canopy roofing around the students buildings. The only expenditures on the new buildings (on top of existing two-storeys) was some decorating. The new buildings were still not in use during 2020.

The charity was, indeed, very fortunate to receive job retention grants. Furthermore, there was an increase in donation and collections. Overall, the charity's net incoming resources during 2020 was £12,350 (2019 - net expenditure £112,037). The trustees are confident that going forward with major capital expenditures out of the way and with the return to some form of normality after the covid pandemic the charity's financial position will improve.

#### **Ofsted Reports**

The trustees always attempt ensure that any concerns or matters raised by such reports are addressed. After receiving unsatisfactory reports in May 2021 there were internal organisational structural changes and after a lot of effort the trustees are pleased to state that all matters were addressed leading to a satisfactory ofsted report in November 2021.

#### **Financial Policies**

##### **a) Investments**

The Anjuman does not have any investments except for one short-term bank deposit account.

##### **b) Grants**

The Anjuman does not normally make grants to any individuals or organisations.

##### **c) Risk reviews**

The trustees periodically examine the major risks that the Anjuman faces and procedures are in place to mitigate and control such risks to ensure smooth operations. The trustees discuss in detail all major transactions and projects before authorisation in order to prevent shortage of funds.

.....continued

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Charity Registered number : 505732**  
**Trustees' Report**

Also the charity has in place the appropriate buildings, employer and public liability insurances. Furthermore, there are regular consultations with experts from the hygiene and safety professions to mitigate and address any possible problems the charity may face.

**d) Reserves review**

The trustees regularly review the reserves of the Anjuman. The trustees would prefer to hold sufficient liquid funds to finance three months operating costs without any further collection or donations.

The principal funding sources for the charity continued to be the parental contributions and general collections/donations from the public. All of the charity's expenditure is deemed to be for charitable purposes since there are no fund raising costs or general administration salaries.

All of the charity funds are unrestricted. At 31st December 2020 the charity had unrestricted funds of £3,257,545 (2019 - £3,369,582).

**Fixed assets**

There are now no plans for any future buildings costs. Expenditures on fixtures and equipment will only be committed as and when funds are available.

**Future plans**

The future plans are to increase the collections and donations, restrict the outgoing resources without in anyway compromising the charity services provided and also to repay the loans.

**Statement of trustees' responsibilities**

The Charities Act require 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 surplus or deficit for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to run.

The trustees are responsible for maintaining proper accounting records, which disclose the reasonable accuracy at any time in the financial position of the charity and to enable them to ensure that the accounts comply with 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.

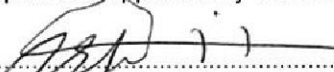
**Statement as to disclosure to auditors**

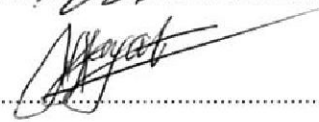
In so far as the trustees are aware at the time of approving our trustees' annual report:

There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and

The trustees, have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the trustees on 20th January 2022.

 Name SABIR DASI

 Name MOHAMMAD HAYAT KHAN

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

**Charity Registered number : 505732**

**Independent Auditors Report To The Trustees of Anjuman-E-Islahul Muslimeen of UK**

**Opinion**

We have audited the financial statements of Anjuman-E-Islahul Muslimeen of UK for the year ended 31st December 2020 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2020, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report , other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

.....continued

## **ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

**Charity Registered number : 505732**

### **Independent Auditors Report To The Trustees of Anjuman-E-Islahul Muslimeen of UK**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 3, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

.....continued

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK**

**Charity Registered number : 505732**

**Independent Auditors Report To The Trustees of Anjuman-E-Islahul Muslimeen of UK**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



AKBAR DEDAT (Senior Statutory Auditor)  
For and on behalf of  
CRYSTAL BUSINESS SERVICES LTD  
Chartered Accountants  
264 Stoney Stanton Rd  
Coventry. CV1 4FP

20th January 2022

Crystal Business Services Ltd. Is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Statement Of Financial Activities**  
**for the year ended 31st December 2020**


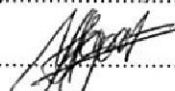
	Notes	2020	2019
		£	£
<b><u>INCOMING RESOURCES</u></b>			
Parental contributions (charitable activities)	2	373,384	561,673
Donations and collections		263,280	209,092
		<u>636,664</u>	<u>770,765</u>
Investment Income - Interest earned		19	10
<b>Total incoming resources</b>		<u>636,683</u>	<u>770,775</u>
<b><u>RESOURCES EXPENDED</u></b>			
<b><u>Cost of Charitable Activities</u></b>			
Food costs		50,749	121,463
Salaries	3	496,688	527,094
Job retention scheme grants		(193,364)	-
Books/education, equipment, fees		3,952	1,575
Light and heat		82,066	46,697
Repairs, renewals and maintenance		33,847	9,160
Water rates		25,600	44,539
Insurance		12,098	12,028
Council rates		3,000	3,000
Cleaning and waste disposal		17,569	33,632
Printing, postage, stationery		190	155
Telephone		2,612	4,845
Bank charges and interest		2,000	3,296
Depreciation of fixed assets		79,435	69,627
Governance costs		7,891	5,701
<b>Total resources expended</b>		<u>624,333</u>	<u>882,812</u>
<b>NET INCOMING RESOURCES</b>		12,350	(112,037)
<b>Fund Balances at 1st January 2020</b>		3,257,545	3,369,582
<b>Fund Balances at 31st December 2020</b>		<u>3,269,895</u>	<u>3,257,545</u>

**ALL OF THE ACTIVITIES ARE CONTINUING ACTIVITIES**

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Balance Sheet**  
**as at 31st December 2020**

	Notes	2020	2019
		£	£
<b>Fixed assets</b>			
Tangible assets	4	<u>4,175,249</u>	<u>4,189,439</u>
		4,175,249	4,189,439
<b>Current assets</b>			
Short term deposit account		-	15,226
Cash at bank and in hand	5	<u>63,399</u>	<u>40,886</u>
		63,399	56,112
<b>Creditors: amounts falling due within one year</b>	6	(125,773)	(80,526)
<b>Net current assets</b>		<u>(62,374)</u>	<u>(24,414)</u>
<b>Total assets less current liabilities</b>		<u>4,112,875</u>	<u>4,165,025</u>
<b>Long Term Liabilities</b>	7	(842,980)	(907,480)
<b>Net assets</b>		<u>3,269,895</u>	<u>3,257,545</u>
<b>Funds</b>			
Unrestricted funds	8	3,269,895	3,257,545
		<u>3,269,895</u>	<u>3,257,545</u>

The financial statements on pages 7 to 12 were approved and authorised for issue by the trustees on 20th January 2022.


 Name SABIR DASI  

 Name MOHAMMAD HAYAT KHAN

**ANJUMAN - E- ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Cash Flow Statement**  
**for the year ended 31st December 2020**

	<u>2020</u>	<u>2019</u>
	£	£
<b><u>Cash flows from operating activities</u></b>		
Net incoming resources (as per SOFA)	12,331	(112,047)
<b><u>Adjustments</u></b>		
Depreciation	79,435	69,627
Increase/(decrease) in payables	45,247	6,577
<b>Cash from operations</b>	<u>137,013</u>	<u>(35,843)</u>
<b><u>Cash flows from investing activities</u></b>		
Interest received	19	10
Purchase of fixed assets	(65,245)	(26,524)
<b>Net cash from investing activities</b>	<u>(65,226)</u>	<u>(26,514)</u>
<b><u>Cash flows from financing activities</u></b>		
Changes in long-term loans	(64,500)	38,000
<b>Net cash from financing activities</b>	<u>(64,500)</u>	<u>38,000</u>
<b>Net increase in cash and cash equivalents</b>	7,287	(24,357)
<b>Cash and cash equivalents at beginning of year</b>	56,112	80,469
<b>Cash and cash equivalents at end of year</b>	<u>63,399</u>	<u>56,112</u>
<b><u>Analysis of cash equivalents</u></b>		
	£	£
Jamia-Talimul-Islam Current Account	28,088	30,000
Anjuman Community Account	32,061	8,976
Cash in Hand	3,250	1,910
BPA Investment Account	15,226	15,226
	<u>63,399</u>	<u>56,112</u>

# ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM

## Notes to the Accounts For The Year Ended 31st December 2020

### 1 Summary of significant accounting policies

#### (a) General information and basis of preparation

The Anjuman-E-Islahul Muslimeen of UK is a charity registered in England. The nature of the charity's operations and principal activities are set out in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have not departed from the Charities (Accounts and Reports) Regulations 2008 in order to provide a 'true and fair view'.

The financial statements are prepared on a going concern basis under the historical cost convention. There are no material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

#### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

#### (d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### (e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:-

Land	Nil
Buildings	2% straight line (depreciation not yet provided on the new buildings extension)
Fixtures, Equipment	25% reducing balance

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Notes to the Accounts For The Year Ended 31st December 2020**

**(f) Investments**

Current asset investments are short term bank deposit accounts.

**(g) Creditors**

Creditors with no stated interest rate and payable within one year are recorded at transaction price. The concessionary loans are stated at the actual amounts loaned, as permitted by FRS102.

**(h) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**(j) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK corporation tax purposes.

**(k) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

**2 Incoming Resources**

These are stated after charging depreciation of £79,435 (2019- £69,627) and governance costs of £7,891 (2019- £5,701).

**3 Payroll costs**

The average number of full and part-time employees in the year was 43 (2019 - 43). There are no employees who received emoluments exceeding £60,000 in the year.

No remuneration or reimbursement of expenses were payable to any of the trustees. The analysis of payroll is as follows:-

	2020 £	2019 £
Gross salaries	469,654	494,780
Social security costs	14,270	20,004
Pension costs	12,764	12,310
	<u>496,688</u>	<u>527,094</u>

**4 Tangible fixed assets**

	Land £	Buildings £	Fixtures & equipment £	Total £
<b>Cost</b>				
At 1st January 2020	65,000	4,531,122	250,382	4,846,504
Additions		8,000	57,245	65,245
At 31st December 2020	<u>65,000</u>	<u>4,539,122</u>	<u>307,627</u>	<u>4,911,749</u>
<b>Accumulated Depreciation</b>				
Balance at 1st January 2020	-	460,725	196,340	657,065
Charges for the year	-	51,613	27,822	79,435
<b>Net book value</b>	<u>-</u>	<u>512,338</u>	<u>224,162</u>	<u>736,500</u>
At 31st December 2019	<u>65,000</u>	<u>4,070,397</u>	<u>54,042</u>	<u>4,189,439</u>
At 31st December 2020	<u>65,000</u>	<u>4,026,784</u>	<u>83,465</u>	<u>4,175,249</u>

All of the land and buildings are functional.

**ANJUMAN-E-ISLAHUL MUSLIMEEN OF UNITED KINGDOM**  
**Notes to the Accounts For The Year Ended 31st December 2020**

<b>5 Cash At Bank And In Hand</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Jamia-Talimul-Islam Current Account	28,088	30,000
Anjuman Community Account	32,061	8,976
Cash in Hand	3,250	1,910
	<u>63,399</u>	<u>40,886</u>

<b>6 Current liabilities</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Sundry Creditors and Accrued Charges	81,946	58,793
PAYE/NIC owing	43,827	21,733
	<u>125,773</u>	<u>80,526</u>

**7. Long-term liabilities**

These are concessionary interest-free loans repayable after more than one year.

**8 Unrestricted reserves**

	<b>£</b>
Balance at 1st January 2020	3,257,545
Surplus in year ended 31st December 2020	12,350
Balance at 31st December 2020	<u>3,269,895</u>

**Analysis of net assets by funds**

	<b>Unrestric- ted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Tangible assets	4,175,249	4,175,249
Cash at bank and in hand	63,399	63,399
Less: Creditors	(968,753)	(968,753)
	<u>3,269,895</u>	<u>3,269,895</u>

**9 Contingent liabilities**

As far as the directors are aware there were no pending legal activities, guarantees, material damages or any contingent liabilities at the balance sheet dates.

**10 Post Balance Sheet Events**

There have been no events after 31st December 2020 which will have an effect on the financial statements up to 31st December 2020.

**11 Related Party Transactions**

During the year to 31st December 2020 there were no related party transactions. Included in long-term liabilities are interest-free loans provided by the following trustees:-

Mr M Bostan	£ 10,000
Mr S Daji	£ 15,000