

**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

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# **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.

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**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.


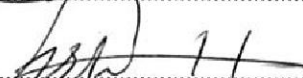
**Statement as to disclosure to auditors**

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.

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## **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.

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## **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**

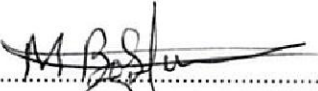
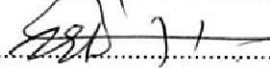
	Notes	2021	2020
		£	£
<b><u>INCOMING RESOURCES</u></b>			
Parental contributions (charitable activities)	2	658,297	373,384
Donations and collections		<u>209,834</u>	<u>263,280</u>
		868,131	636,664
Investment Income - Interest earned		1	19
<b>Total incoming resources</b>		<u>868,132</u>	<u>636,683</u>
<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	<u>(147,930)</u>	<u>(125,773)</u>
<b>Net current assets</b>		(55,222)	(62,374)
<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><b>3,174,733</b></u>	<u><b>3,269,895</b></u>
<b>Funds</b>			
Unrestricted funds	8	3,174,733	3,269,895
		<u><b>3,174,733</b></u>	<u><b>3,269,895</b></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. JAJI

**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.