

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

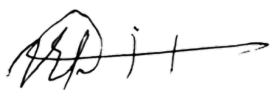
In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

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

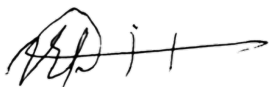
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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.

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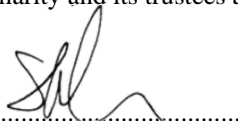
Independent Auditor's Report to the Members of ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

- 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 £
Income and Endowments from:			
Donations and legacies		5,357,038	5,357,038
Charitable activities		562,743	562,743
Total income		5,919,781	5,919,781
Expenditure on:			
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
Reconciliation of funds			
Total funds brought forward		3,064,949	3,064,949
Total funds carried forward	15	7,386,056	7,386,056
	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
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
Expenditure on:			
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)
Reconciliation of funds			
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.

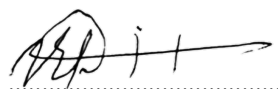
ANJUMAN-E-ISLAHUL MUSLIMEEN OF UK

(Registration number: 505732)

Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	8,080,836	4,044,129
Current assets			
Cash at bank and in hand	12	381,869	95,613
Creditors: Amounts falling due within one year	13	<u>(124,669)</u>	<u>(176,102)</u>
Net current assets/(liabilities)		<u>257,200</u>	<u>(80,489)</u>
Total assets less current liabilities		8,338,036	3,963,640
Creditors: Amounts falling due after more than one year	14	<u>(951,980)</u>	<u>(898,691)</u>
Net assets		<u>7,386,056</u>	<u>3,064,949</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>7,386,056</u>	<u>3,064,949</u>
Total funds	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 £
Cash flows from operating activities			
Net cash income/(expenditure)		4,321,107	(109,784)
Adjustments to cash flows from non-cash items			
Depreciation		198,677	113,298
Investment income	4	-	(10)
		4,519,784	3,504
Working capital adjustments			
Increase in creditors	13	1,856	18,883
Net cash flows from operating activities		4,521,640	22,387
Cash flows from investing activities			
Interest receivable and similar income	4	-	10
Purchase of tangible fixed assets	11	(4,235,384)	(19,493)
Net cash flows from investing activities		(4,235,384)	(19,483)
Cash flows from financing activities			
Cash paid for purchase of own non equity shares		-	1
Net increase in cash and cash equivalents		286,256	2,905
Cash and cash equivalents at 1 January		95,613	92,708
Cash and cash equivalents at 31 December		381,869	95,613

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:

Asset class	Depreciation method and rate
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

	Unrestricted funds General £	Total 2023 £	Total 2022 £
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

	Unrestricted funds General £	Total 2023 £	Total 2022 £
	562,743	562,743	560,163

4 Investment income

	Total 2023 £	Total 2022 £
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

	Unrestricted funds General £	Total 2023 £	Total 2022 £
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

	Unrestricted funds General £	Total 2023 £	Total 2022 £
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 £
Staff costs during the year were:		
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

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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 £
Cost			
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
Depreciation			
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
Net book value			
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

	2023	2022
	£	£
Other creditors	951,980	898,691

15 Funds

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

16 Analysis of net assets between funds

	Unrestricted funds General	Total funds 2023
	£	£
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
	Unrestricted funds General	Total funds 2022
	£	£
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