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Supreme Court of Ceylon.
No. 3 of 1957.

Income Tax case stated
(BRA-248) of 1957

IN HER MAJESTY'S PRIVY COUNCIL
ON AN APPEAL FROM
THE SUPREME COURT OF CEYLON.

BETWEEN

1. MOHAMED FALIL ABDUL CAFFOOR of 36, Pendennis Avenue, Colombo 3.
2. MOHAMED MOHIDEEN ABDUL CAFFOOR of "Caffoor Villa", Maharagama.
3. MOHAMED RAFI ABDUL CAFFOOR of 57, Green Path, Colombo 3, and
4. ABDUL HAMEED MOHAMED ISMAIL of 139, Kynsey Road, Colombo 7.

The Trustees of the Abdul Gaffoor Trust.

Assessees-Respondents-Appellants.

AND

The Commissioner of Income Tax, Colombo.

Assessor-Appellant-Respondent.

RECORD
OF PROCEEDINGS

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No.....

Supreme Court of Ceylon.
No. 3 of 1957.

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Assessees-Respondents-Appellants.

AND

The Commissioner of Income Tax, Colombo.

Assessor-Appellant-Respondent.

RECORD
OF PROCEEDINGS

**Proceedings before the Commissioner of Income Tax
Marked X 1.**

No 1
Proceedings
before the
Commissioner
of Income
Tax
Marked X 1
15-2-56

15-2-56. Mr. Jayawardena produces

P1 Trust deed No: $\frac{1833}{24-12-42}$ attested by C. M. G. de Saram

P2 Order of the Board of Review dated 22-12-54.

He urges that:—

1. The matter should not be taken up again as the decision is final.
2. And relies on the same authorities. Re Koetigen's Will not been
10 over-ruled.

Judgment on all fours.

Question to be solely determined on a reference to and an interpretation of P1.

Mr. Jayawardena calls:

A. H. M. ISMAIL :—Advocate, Barrister-at-law.

Law graduate of both Cambridge and London—in practice since 1929.

I am a nephew of the late Mr. N. D. H. Abdul Caffoor, the settlor of the Trust. I am one of the original trustees appointed under the Trust Deed. I still hold the office of Trustee and have been appointed Secretary by the Trustees. I have been Secretary from the inception of the
20 Trust.

I produce copies of the minutes of the meetings of the Trustees from 20-1-1949—30-12-53—P 3.

I also produce copies of the minutes of the Board of the Abdul Caffoor Trust from June 1949—24, December, 1954—P4.

These minutes (both sets) show the disbursements made from the Trust Fund during the period covered by the minutes.

The decision to make any payment is in the first instance made by Trustees subject to confirmation by the Board. This is the practice. The
30 reason for this is that it is difficult for the Board to meet frequently and on every occasion that a request is made for contribution from the Fund,

No. 1
 Proceedings
 before the
 Commission-
 er of Income
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 Marked X 1
 15-2-56
 —continu. d

In the course of a month the Trustees get a very large number of sundry requests for assistance.

About 90% of these disbursements have been made to persons other than members of family of the settlor or his descendants.

Mr. Abdul Caffoor died on 1-11-48. In the minutes of a meeting of the Trustees (P3) held on 20-1-49, there is reference to a scholarship given to Dr. M. H. M. Hanza. He was sent to U. K. for post-graduate work and returned with high degrees. He was no relative or connection of the settlor.

Members of the settlor's family has been sent to England by their¹⁰ parents e.g. Mrs. M. A. M. Hussain was the eldest daughter of the late Mr. Gaffoor. Her eldest son, Mr. Mahdi Hussain, entered Exeter College, Oxford in 1945 where he graduated and was later called to the Bar. He is reading in Chambers in London. All expenses of his studies were borne by his parents.

The 2nd son of Mrs. Hussain—Aly Fizal was sent to the Royal Grammar School, High Wycombe, Bucks, England in 1949.

From there he won a Scholarship to Oxford where he is studying medicine. All his expenses are borne by his parents.

The children of Mrs. Ghouse (2nd daughter) were educated in Ceylon²⁰ and all expenses borne by her.

Mr. Falil Gaffoor is a son of the settlor and his two sons. Alavi Navaz and Falil Fizal were educated in England, cost being borne by the Fund in the first instance. The reason was that the Estate of Late Mr. Gaffoor had not been fully administered and no distribution had been made to the heirs. Mr. Falil Gaffoor therefore applied to the Fund for Scholarship and he had undertaken to refund to the Trust the monies spent for the education of his two sons (*vide* P3—minutes of 29-9-43).

As regards second son I draw attention to P3—minutes of meeting held on 19-1-51. 30

Mr. N. H. M. Abdul Cader was a brother of the settlor. He had a number of children who were educated abroad. The Trust made no contribution towards their education.

From time to time the Trust has granted loans to the Estate of the deceased settlor. These were given from the building reserve that is being built up.

It is contrary to Islamic Law and religion for a Muslim to lend money on interest. The money which was collected in the Building Fund could not be used for any investment because it had to be regularly available so that the Trustees thought it advisable to loan the money free of interest to the Administrator of the settlor's Estate so that it could be readily available when required.

No. 1
Proceedings
before the
Commissioner
of Income
Tax
Marked X 1
15-2-56
—continued.

Similarly I have given loans to the Firm of N. D. H. Abdul Gaffoor Ltd. The late Mr. Gaffoor carried on the business of a jeweller and dealer in gems and textiles from about the year 1895. This business was the source from which the capital of the present Trust Fund came into existence.

The business was floated into a Limited Liability Company by the late Mr. Gaffoor himself in 1945. The Trustees on occasions lent money free of interest from the Building Reserve to the firm. This money is also available when called for.

The Trustees have drawn out a scheme for constructing a third floor on the Gaffoor's building which is situated in the Fort and belongs to the Trust. The monies which have been given to the Administrator and the firm will have to be recalled shortly.

The minutes (P3 and P4) show large contributions made from time to time to educational institutions and also monies given as dowries and other assistance to members of the Islamic faith.

XXed.

The final authority is the Board. During the life time of Mr. Gaffoor he made the distributions with the prior approval of the Board—at the first meeting the Board decided that Mr. Gaffoor could make the distributions and only if there was any particular difficulty the Board need be consulted. The minutes books of the Board will be made available to the Assistant Commissioner.

Mrs. Ekanayake refers to item 6 of minutes of 20-1-49 (P3). There is no rule or provision for the granting of loans. The Trustees did it on their own responsibility.

We could not make investments giving interest. The money was lying idle. The giving of loans without interest is a type of charity.

In the same minutes there is a reference to a loan of Rs. 2,500/- to Mr. Mohideen A. Gaffoor. He is a son of the settlor.

The loan is not given on any security. The loan was given on 1-1-49. It has only been partly returned. He has taken further loans 1950, 1951, 1952 and thereafter.

No. 1
 Proceedings
 before the
 Commission-
 er of Income
 Tax
 Marked X 1
 15-2-56
 —continued.

The balance due from him on 31-12-54 was Rs. 7,649/19.

I will produce a statement of loans to him and also to Mr. Falil Gaffoor (personally) and also as Administrator of Gaffoor's Estate.

At 31-12-54 Mr. Falil Gaffoor owes no money.

At 31-12-53 he owed Rs. 39,350/-.

Meeting on 31-3-49 (P3)—We have money in our Reserve Fund which are prevented from investing and earning interest. When we find that there is a genuine case where a loan will be helpful and we are certain that the loan will be returned we make the loan as a charitable act.—Loan of Rs. 6,000/- must have been paid back. 10

Dowries referred to in this minute were given under 2 (d) and 2 (g).

Mr. Wahab is a consanguine brother of the settlor. He stays in Dematagoda Road. He has no income. He married the late Lady Macan Markar's younger sister. He received dowry, property worth Rs. 75,000/- in 1920. He did business between 1920—1926, incurred a debt of about Rs. 30,000/-. His wife sold her property to pay his debt. He is a pauper today. During the last 15 years he and his wife own no property. Mrs. Wahab is being helped by her sisters and nieces, Mr. Wahab is being helped by his relations.

Mr. and Mrs. Naina Marikar—Mr. Naina Marikar owns no property. 20
 Mrs. Naina Marikar owns properties—she has seven children. Her income is about Rs. 300/- to Rs. 400/- a month.

90% of the donations given were to other than members of the settlor's family. The members of the family are not in need, but they were in difficulties pending administration of the Estate—Rs. 2,000,000/- has been paid in Estate Duty, during the last eight years and a further claim of Rs. 2,000,000/- additional duty has been made. Property to the value of Rs. 2,000,000/- had to be sold to pay duty.

Charity begins at home. As far as Mr. Gaffoor's heirs are concerned they were helped by loans to overcome temporary loans pending ad- 30
 ministration.

Shewn Deed No. $\frac{1832}{24-1-42}$

R 1

The Trust property which was transferred is valued at Rs. 2,050,000/-.

Mr. Gaffoor earned all his money from his business. He did not inherit any money.

Meeting of 18-6-49 (P3).

Rs. 500/- donation to Board of Control of Ceylon Cricket. This was given under rule 2 (g).

Mr. Usoof A. Gaffoor had a loan of Rs. 3,500/-. He is a son of Mr. Gaffoor.

Mr. Ismail will submit statements re loans to all members of the family.

Loans are given to outsiders also—*vide* loan to Mrs. Naina Marikar for wedding expenses.

10 Trustee's minute 12-8-49 (P3).

Item 5 (c) donation to Mr. H. H. M. Mohideen towards a dowry to his daughter—he is a very poor man.

Mr. Falil Gaffoor has not repaid monies spent on the education of his sons, as he has not yet received his share of the Estate.

(Mr. Ismail will prepare statement of monies advanced for the education of Falil's two sons).

29, Sept., 1949 (P 3).

Rs. 1,000/- to Mr. M. S. M. Haddad on behalf of his sister. His sister is a daughter of the late Mr. H. M. Saly who was employed under Settlor for 20 years, as an Assistant Salesman. He was dead and the application was made by Mr. Haddad (an Inspector of Schools)—the donation was given as his sister was the daughter of a deceased employee. They live in Kalutara.

10-2-50.

Donation of Rs. 1000/- to Mrs. Mohideen—a lady with 7 daughters. She has no income—minor daughters get an income of about Rs. 20/- a month from small properties in Maradana.

Rs. 750/- to M. L. M. Rasheed as dowry and wedding expenses. Mr. Rasheed has no income.

80 9-6-50.

(At this stage it is agreed that Mr. Ismail will go into these particulars with Mrs. Ekanayake so as to reduce this examination to a minimum).

The same applies to other matters too.

Adjourned for 3/3 at 9-30 a.m.

(Sgd.) C. A. SPELDEWINDE,
Commissioner of Income Tax.
/ST

15-2-56.

No. 1
Proceedings
before the
Commissioner
of Income
Tax
Marked X 1
15-2-56
—continued.

Proceedings before the Commissioner of Income Tax
 Marked X 1.

3-3-56.

Same appearance as on last date.

All documents and statements asked for by Mrs. Ekanayake have been sent in.

Statement of loans given to—

MR. FALIL GAFFOOR	...	R 2 (a)	
MR. USOOF CAFFOOR	...	R 2 (b)	10
MR. MOHIDEEN CAFFOOR	...	R 2 (c)	
MR. RAFEI CAFFOOR	...	R 2 (d)	
MRS. N. D. H. ABDUL GAFFOOR	...	R 2 (e)	
N. D. H. ABDUL GAFFOOR LTD.	...	R 2 (f)	

Statement of Scholarship given under Clause
 2 (b) of Trust Deed ... R 3

Statement of relationship of Scholarship holders
 to the grantor ... R 4

Mrs. Ekanayake has no further questions to ask Mr. Ismail.

Mr. Jayawardena *re-examines* Mr. Ismail. 20

A. H. M. ISMAIL

On the last occasion I testified to the amounts payable as Estate Duty by the estate of the deceased settlor.

I since got the details:—

The estate was valued at Rs. 10,001,842/-. The duty payable @ 30% is Rs. 3,001,842/-. The interest @ 4% from 2-11-49 to 1-11-55 is about 2 lakhs.

About 29 lakhs have been paid already. We have not yet been able to close the Estate and make a final distribution of assets although Mr. Gaffoor died on 1-11-48. 30

The daughters of the settlor had been dowried at the time of their marriage and hence they were able to look after the education of their children without any assistance from the Estate. They were married before the Trust was created.

The education of the children of the sons could not be postponed till the distribution of the Estate and the Trust Funds came to their assistance but on the understanding that there would be a refund on the distribution of the Estate.

No. 2
Proceedings
before the
Commissioner
of Income
Tax
Marked X 1
3-3-56
—continued.

The sons and the widow have received assistance from the Trust Fund.

The widow has to get about Rs. 65,000/- from the Estate being a debt due to her. That too has not been paid. The amount advanced to Mrs. Gaffoor will be refunded when the administration is complete.

10 As regards the money due from the Company; this was advanced from money which constituted the Building Reserve and is available on call to any time.

This matter came up in appeal before. The assessee was represented by Senior Counsel both before the Commissioner and the Board and we incurred considerable expenditure in connection with the appeals. These minutes and accounts were available even then.

The appeal was heard by the Board on 23-11-54. It was with regard to the year of assessment 1949/50. It was heard by the Commissioner on the 23rd and 29th June, 1954.

20

(Sgd.) C. A. SPELDEWINDE.

Mr. Jayawardena has no further evidence to call.

Mrs. Ekanayaka addresses.

No. 3

Determination of the Commissioner of Income Tax and Reasons under Section 71 (2) of the Income Tax Ordinance Marked X 2.

2-7-56.

Determination and Reasons under Section 71 (2) of the Income Tax Ordinance X 2.

30 Appeal of the Trustees of the Gaffoor Building Trust against assessments made on them for the Years of assessments 1950/51 to 1954/55 heard by the Commissioner on 15-2-56, 3-3-56, 23-5-56, 14-5-56 and 4-6-56.

Determina-
tion of the
Commissioner
of Income
Tax and
Reasons
under
Section 71(2)
of the
Income Tax
Ordinance
Marked X 2
2-7-56

Present for the Appellant :

Mr. H. W. Jayawardene, Q. C. with Mr. N. Nadarasa, Advocate, instructed by Mr. Prosper Abraham, Proctor.

Mr. A. R. M. Hathy, Accountant and Mr. A. H. M. Ismail, Trustee.

No. 3
Determination of the
Commissioner of Income
Tax and
Reasons
under
Section 71(2)
of the
Income Tax
Ordinance
Marked X 2
2-7-56
—continued.

Supporting the assessments :

Mrs. M. F. C. Ekanayake, Asst. Commissioner.

Grounds of Appeal :

The income of the Trust is exempt under Section 7 (1) (c) of the
Income Tax Ordinance.

Witness for Appellant :

Mr. A. H. M. Ismail, Trustee.

Productions :

For the appellant :

- P1. Trust Deed No. 1833, dated 24-12-42. 10
P2. Copy of Order of Board of Review dated 22-12-54.
P3. Copies of the Minutes of Meetings of the Trustees from 20-1-49
to 30-12-53.
P4. Copies of the Minutes of Meetings of the Board of the Abdul
Gaffoor Trust from June 1949 to December 1954.
P5. Summary of Expenditure and Income of the Trust for the years
1948—1953.

By the Assistant Commissioner :

- R1. Transfer Deed No. 1832 of 24-12-42.
R2. Statement of Loans : 20
(a) Given to Mr. Falil Gaffoor
(b) Given to Mr. Usoof Gaffoor
(c) Given to Mr. Mohideen Gaffoor
(d) Given to Mr. Rafi Gaffoor
(e) Given to Mrs. N. D. H. Abdul Gaffoor
(f) Given to Mr. N. D. H. Abdul Gaffoor Ltd.
R3. Statement of Scholarships given under Clause 2 (b) of the
Trust Deed.
R4. Statement of relationship of scholarship holders to the Grantor
R5. Statements of Account for the year ended 31-12-48 30
R6. do. do. 31-12-49
R7. do. do. 31-12-50
R8. do. do. 31-12-51
R9. do. do. 31-12-52
R10. do. do. 31-12-53
R11. Analysis of Accounts by the Asst. Commissioner to show
expenditure on Buildings and Charities.
R12. Summary prepared by Asst. Commissioner.

Facts : On the 24th day of December, 1942, Mr. N. L. H. Abdul Gaffoor who was the owner of the buildings known as the Gaffoor Build- 40
ings by Deed No. 1832 (produced and marked R 1) attested by Mr. C. M.
G. de Saram, Notary Public, transferred the said property to four trus-

tees to be held by them in accordance with the terms set out in Deed No. 1833 (produced and marked P1). The four trustees had to manage the property, collect the rents, pay rates and attend to repairs and maintenance, and to apply the balance income for all or any of the seven purposes set out in Clauses (a) to (g) of paragraph 2 of the Deed as decided by a Board consisting of the trustees and seven others at its absolute and uncontrolled discretion.

The Grantor retained the right during his life time to direct the trustees to apply the funds in whatever manner he liked. The Grantor died on the 1st November, 1948.

The question whether the Trust Deed No. 1833 of 24-12-42 (P1) creates a Charitable Trust the income of which is exempt from taxation in terms of Section 7 (1) (c) of the Income Tax Ordinance came up for consideration in the appeal for the year of assessment 1949/50. I decided that in view of Clause (b) of paragraph 2 of the Deed the Trust was not one of a public character established solely for charitable purposes and that the income was therefore liable to tax under our Ordinance. The Trustees appealed to the Board of Review which took the view that I was wrong and that the Trust was one of a public character established solely for charitable purposes. That appeal went no further.

The question has come up again in connection with appeals against assessments made on the Trustees for the years of assessment 1950/51, 1951/52, 1952/53, 1953/54 and 1954/55. The appeals were argued more fully, one of the Trustees gave evidence and was questioned on the administration of the Trust Funds and the accounts covering the period 1st January, 1948 to 31st December, 1953 were produced and examined. Copies of the Minutes of the Meetings of the Trustees and of the Board are also in evidence.

The current annual income of the Trust is Rs. 194,000/-. Out of this a sum of Rs. 45,578/- is paid as taxes. The deed requires or authorises the following expenditure per annum :—

A reserve for repair and maintenance of		
Trust property ...	...	Rs. 12,000/-
Remuneration to Trustees and		
administrative expenses ...	...	Rs. 12,000/-
Under Clause 2 (b) ...	...	Rs. 12,000/-
Under Clause 2 (c) ...	...	Rs. 3,000/-
Under Clause 2 (d) ...	...	Rs. 3,000/-
Under Clause 2 (e) ...	...	Rs. 3,000/-
Under Clause 2 (f) ...	...	Rs. 12,000/-
		Rs. 57,000/-
		Rs. 57,000/-

No. 3
Determination of the
Commissioner of Income
Tax and
Reasons
under
Section 71(2)
of the
Income Tax
Ordinance
Marked X 2
2-7-50
—continued.

No. 3
Determination of the
Commissioner of Income
Tax and
Reasons
under
Section 71(2)
of the
Income Tax
Ordinance
Marked X 2
2-7-56
—continued.

The balance is to be credited to a reserve fund to be used at the absolute uncontrolled discretion of the Board for the following purposes :—

- (1) for the purpose of meeting any unforeseen expenditure or contingency in connection with the trust property
- (2) in furtherance of all or any one or more of the various objects of the trust
- (3) for educating in a secondary school or secondary schools in Ceylon poor deserving boys of the Islamic Faith born of Muslim parents permanently resident in Ceylon (wherever such boys may have been or be resident from time to time) and 10
- (4) for the relief of poverty distress or sickness amongst members of the Islamic Faith in Ceylon.

P5 which was produced and relied on by Counsel for Appellant gives a summary of income and expenditure over the years 1948—1953. From this it appears that the expenditure over the six years was more than the income and that the reserves have been reduced by about Rs. 22,000/-.

It may be noted however that even after excluding taxes the expenditure on buildings and administration over the six years is about Rs. 273,000/- although the amounts allowed by the Trust Deed is Rs. 144,000/-. 20

The analysis produced by the Assistant Commissioner clearly shows that there is considerable expenditure on the buildings and administration beyond what is allowed under the Trust Deed. This analysis also shows that at 31-12-53 a sum of Rs. 266,662/- had been given out as interest free loans. Out of this sum Rs. 223,960/- had been given out as a loans to the Donor's business, the Donor's widow and the Donor's sons as follows:—

M. F. A. C. Account—Mr. Falil Gaffoor			
	<i>(Grantor's Administration Account)</i>	Rs. 59,350	
Falil Gaffoor	(Personal A/c.)	Rs. 9,950	30
	<i>(son)</i>		
Yusoof Gaffoor	(Personal A/c.)	Rs. 2,626	
	<i>(son)</i>		
Raffi Gaffoor	(Personal A/c.)	Rs. 2,752	
	<i>(son)</i>		
Mrs. N. D. H. Gaffoor	(Personal A/c.)	Rs. 17,000	
	<i>(widow)</i>		
Mohideen Gaffoor	(Personal A/c.)	Rs. 8,349	
	<i>(son)</i>		
N. D. H. Abdul Gaffoor Ltd.		Rs. 143,933	40
	<i>(Donor's business)</i>		
		<u>Rs. 223,960</u>	
		<u><u>Rs. 223,960</u></u>	

A sum of Rs. 9,287/- has been spent during six years on books for a Trust Library.

The Assistant Commissioner also invited attention to the following items of donations and payments :—

- (i) Donation of Rs. 1,500 to Mr. & Mrs. Naina Marikar. (Item 6 of Trustees' minutes of 31-3-49)
- (ii) Donation of Rs. 874 to Miss Ghouse being cost of passage to England. (Item 7 of Trustees minutes of 31-3-49)
- 10 (iii) Donation of Rs. 500 to Board of Control for Cricket in Ceylon. (Item 6 of Trustees' minutes of 18-6-49)
- (iv) Donation (amount not stated) to Mr. M. N. M. Ghouse for payment of premia for his Accountancy Course and Training under Mr. B. R. de Silva, A. C. (Item 7 of Trustees' minutes of 18-6-49)
- (v) The payment of Rs. 609/72 to Mr. Mohamed Alavi Navaz Caffoor for the purchase of Microscope Instruments etc. for the study of Gemmology in London. (Item 6 of Trustees' minutes of 29-9-49)
- 20 (vi) A donation of Rs. 998/- to Mrs. Ghouse towards cost of Return Air Passage from England to Ceylon (Item 4 (v) of minutes of Trustees' 9-6-50).
- (vii) A donation of Rs. 1000 to the Moors' Sports Club Building Fund.
- (viii) A donation of Rs. 250 to the Colombo Football Association Fund. (Items 4 (a) & (b) of Trustees' Minutes of 26-6-55).

Determination :

The appeals are dismissed.

Reasons :

1. It was urged at the out set of this appeal that the decision of the Board of Review (P2) in connection with the Trustees' appeal against the 1949/50 assessment must be regarded as *res judicata* and binding on the Assessor in all subsequent years.

2. This was not argued in detail before me and I do not think that the principal of *res judicata* applies to decisions of either myself or the Board of Review. It is of course usual that the Department follows the decisions of the Board of Review but it may be recalled that the Incorporated Law Society of Ceylon, although the Board of Review held against the assessments for 1948/49 and 1949/50, took up the same point in an appeal against the assessment for 1950/51, and took this appeal to the Supreme Court.

No. 3
Determination of the
Commissioner of Income
Tax and
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—continued.

No. 3
Determination of the
Commissioner of Income
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—continued.

3. I see no reason why in an appropriate case the Department may not be allowed to re-agitate the correctness of a previous decision, especially when more detailed facts can be placed before the Board.

4. The point arising for determination in this case is whether the Income of the trust created by Deed No. 1833 of 24th December 1942, is exempt from tax in terms of Section 7(1)(c) of the Income Tax Ordinance.

5. The material proportion of Section 7(1)(c) reads as follows:—

“There shall be exempt from the tax the income of any.....trust of a public character established solely for charitable purposes”. 10

6. The trust property is known as “Gaffoor building” and the application of the income thereof is provided for in paragraph 2 of the said deed. Paragraph 2 (a) provides for the remuneration of the trustees and the expenses incurred by them in the administration of the trust. The purposes of the trust are set out in sub-paragraphs (b) to (g) of paragraph 2.

7. The question whether the income of this trust is exempt from the tax is entirely a matter of construction of the terms of the trust deed. In *Keren Kayemeth Le Jisroel Ltd. vs. the Commissioners of Inland Revenue*, reported in 17 Tax cases, Lawrence L. J. states at page 43 “... 20 the court is not concerned with the motives or ultimate aims of the founders..... as to the true character of the objects of the company, but it is solely concerned with the meaning and effect of the language employed.....” Again in the case of *Tennent Plays Ltd. vs. the Commissioners of Inland Revenue (30 T.C. 107)* even though it was found on the evidence that the company had confined its activities to objects which were charitable nevertheless in view of the fact that the memorandum contained objects which were not charitable The court of appeal held that the company was not “established for charitable purposes only”.

8. Proceeding now to consider the purposes set out in the memo- 30
randum the following words of Lawrence, L. J., in the case already referred to and reported in 17 T.C. at page 40 must be borne in mind.

“It is not enough that the purposes described in the memorandum should include charitable purposes the memorandum must be confined to those purposes so that any application by the company of its funds to non-charitable purposes would be ultra vires”. At this stage it might also be useful to quote the words of Lord Eldon in the case of *Morrice vs. the Bishop of Durham (10 Vesey 522)*.

“It is not contended, and it is not necessary to suport this decree to contend, that the trustees might not consistently with the intention 40

have devoted every shilling to uses in that sense charitable, and of course a part of the property. The question is whether if upon the one hand he might have devoted the whole to purposes in this sense charitable, he might not equally, according to the intention, have devoted the whole to purposes benevolent and liberal, and yet not within the meaning of charitable purposes as this court construes these words, and, if according to the intention it was competent to him to do so, I do not apprehend that under any authority upon such words the Court could have charged him with maladministration if he had applied the whole to purposes which according to the meaning of the testator are benevolent and liberal, though not acts of that species of benevolence and liberality which this Court in the construction of a will calls charitable acts".

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9 Now coming to a consideration of the provision of paragraph 2(b) of this deed the question which I have to answer is not whether under this sub-paragraph the trustees could have applied income from the trust property to purposes charitable, but whether they could have applied such income solely to charitable purposes so that if income could have been lawfully applied to purposes which were not charitable then the income from this trust would not come within the exemption provided for in Section 7(1)(c). Paragraph 2 (b) reads as follows:—

“A sum not exceeding in all one thousand rupees (Rs. 1000/-) a month for the education, instruction or training in England or elsewhere abroad of deserving youths of the Islamic Faith in such professions, vocations, occupations, industries, arts or crafts trades employments subjects line or any other departments of learning or human activity whatsoever as the Board may in its aforesaid discretion decide in the case of each such deserving youth with a like discretion in the Board from time to time to change, modify or alter or completely discontinue in the case of each such youth either the object or objects of instruction, education or training selected for him by the Board (from among the objects enumerated above) or the place or places or countries whereat such education training or instruction is being given from time to time the Board may under a like discretion partially or wholly discontinue any assistance it may have given or may be giving in the case of any of such youths. It shall be lawful for the Board out of the said sum to pay for or provide the whole or any part of the cost of any such youth going abroad from or in returning to Ceylon once or oftener as the Board may under such discretion aforesaid from time to time decide. The recipients of the benefits provided for in this clause shall be selected by the Board from the following classes or persons and in the following order:—

- (i) male descendants along either the male or female line of the Grantor or of any of his brothers or sisters failing whom
- (ii) youths of the Islamic Faith not being male descendants as aforesaid of the Grantor or of his brothers or sisters born of

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Muslim parents of the Ceylon Moorish Community per-
 manently resident in the City of Colombo (wherever such
 youths may have been or be resident from time to time)
 failing whom

- (iii) youths of the Islamic Faith not being male descendants as
 aforesaid of the Grantor or of his brothers or sisters born
 of Muslim parents of the Ceylon Moorish Community
 permanently resident anywhere else in the said Island of
 Ceylon other than in Colombo (wherever such youths may
 have been or be resident from time to time)” 10

Now this paragraph is very widely framed. The question is whether
 it is possible for the trustees to have utilised any part of the income from
 the trust property for non-charitable purposes. “Charitable purpose”
 is defined in Section 2 of the Income Tax Ordinance as follows:—

“Charitable purpose” includes relief of the poor, education and
 medical relief. It will be noted that the definition though referring
 specifically to the relief of poverty, education and medical relief is not
 an exclusive definition and further exemption from tax in the case of
 religious bodies or institutions is provided for in paragraph 7(d). It could
 be contended that the purposes set out herein are charitable purposes²⁰
 coming within the category of Education, but in my view the paragraph
 is so widely framed as to make it possible for the trust income to be
 applied for purposes not strictly educational but which come only within
 the term education used in a very loose sense, for it is to be noted that
 under this sub-paragraph the income could have been utilised to give
 “instruction or training” in “any departments of learning or human
 activity”. In this connection, though not exactly in point, it would be
 useful to refer to the case of *Baddeley and others vs. the Commissioners of
 Inland Revenue* (35 Tax cases pg.661). In this case properties were
 conveyed to trustees on trust “for the promotion of the religious, social³⁰
 and physical well-being of persons resident in the Country Broughs of
 West Ham and Leyton.....by the provision of facilities for religious
 services and instruction and for the social and physical training and
 recreation of such aforementioned persons who.....are.....members or
 likely to become members of the Methodist Church and of insufficient
 means otherwise to enjoy the advantages provided.....and by promoting
 and encouraging all forms of such activities as are calculated to contribute
 to the health and well-being of such persons”. It was argued before
 the House of Lords that the validity of the trust could be sustained on
 the ground that, regarded as a whole it was an educational charity.⁴⁰
 Viscount Simonds (at pg. 696) states as follows:—

“The short answer appears to me to be that, regarded as a whole
 the sum of the activities permissible under the deed can only be regarded
 as educational in the sort of loose sense in which all experience may be

said to be educative and that if such activities are examined one by one, it would be impossible to regard many of them as in even the loosest sense educational". In my view paragraph 2 (b) is so framed as to make it possible for the trustees to apply trust income for non-charitable purposes. I, therefore, hold that this is not a trust "established solely for charitable purposes".

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—continued.

10 10. I now come to a consideration of sub-paragraph 2(f) of the trust deed which reads as follows:—

"A sum not exceeding one thousand rupees (Rs. 1000/-) a month to be accumulated from month to month and distributed for charity once a year during the month of Ramalhan".

The distinction between "charity" in the popular and legal sense is well-known. Charity in the popular sense would include not merely charity in the legal sense but also benevolence, and in my view, in this paragraph the word "charity" is used in its popular sense and I, therefore, hold that the provisions of this paragraph, 2(f), make it possible for the trustees to utilise trust income for non-charitable purposes. On this ground too, I hold that the income of this trust is not exempt from tax under the provisions of Section 7(1) (c).

20 11. There is a more fundamental objection to the granting of exemption to the income of this trust in view of the proviso to paragraph 2 which reads as follows:—

"PROVIDED however that during the life time of the Grantor the Trustees shall apply the nett rents profits dividends and Income of the trust property for such purposes and in such manner as the Grantor in his absolute discretion whether such purposes shall fall within the objects specified in any provision above or not may through the Board direct." This proviso gave the author of the Trust power to deal with the income of the trust property in his absolute discretion even to the extent of appropriating it for his own use. In this connection, I would refer to the case of *Rex vs. the special Commissioners of Income Tax (Ex Parte Rank's Trustees)*—8 T.C. 236.

In this case Mr. Joseph Rank by an indenture executed in March, 1917, had settled upon trustees' certain funds to be held, together with the income thereof, upon trust "for the benefit of such persons institutions or purposes as the said Joseph Rank shall by any writing under his hand or by Will appoint". In default of any such appointment the deed provided that the trust funds and income were to be held by the trustees upon trust for the benefit of the Wesleyan Methodist Church.

40 The trustees applied for repayment of tax deducted at source claiming exemption under Section 37(1) (b), of the Income Tax Act, 1918, which is as follows:—

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“Exemption shall be granted.....in respect of any yearly interest or other annual payment forming part of the income of any body of persons of trust established for charitable purposes only, or which according to the rules or regulations established by Act of Parliament, Charter, decree, deed of trust, or will, are applicable to charitable purposes only, and so far as the same are applied to charitable purposes only”.

The Lord Chief Justice stated “Inasmuch as there was the power of appointment in Mr. Rank by which he might have appointed either to himself, or to any persons he liked, it seems to me to be impossible to say that it was a deed creating a trust applicable to charitable purposes only. Therefore, although ultimately powers were exercised in favour of charity, and although I quite appreciate that the benevolent purpose of Mr. Rank throughout was to exercise them in some benevolent manner, he never bound himself by that deed to appoint the property for what in law are charitable purposes only”.

I, therefore, hold, that in view of this proviso, this Trust was not “established solely for charitable purposes.”

(Sgd.) C. A. SPELDEWINDE,
Commissioner of Income Tax.

Colombo, 2nd July, 1956.

20

No. 4
Proceedings
at the hearing
of the
appeal
Marked X 3
24-11-56

No. 4.

Proceedings at the hearing of the Appeal marked X3.

COPY

Appeal hearing on 24.11.56.

Evidence of
A. H. M.
Ismail
Examination

A. H. M. ISMAIL *affirmed*

XXd. by MR. H. W. JAYAWARDENE, Q.C.

Q. You gave evidence earlier on this matter before the Commissioner?

A. Yes.

Q. You are a Muslim?

A. Yes.

Q. You refer to the distribution of certain sums of money in paragraph 2(f) of P.1 for charity for one year during the month of Ramalhan? (Shown paragraph 2(f) of P.1)

A. Yes.

Q. The month is the 9th month?

30

- A. 9th month of the Arabic year. The month is called in Arabic "Ramalhan", but in English it is always referred to as "Ramazan" for this reason. When the British went to India the Indians were not able to pronounce the word. They pronounced 'Il as 'z'. So Ramalhan was always pronounced as Ramazan. Evidence of
A. H. M.
Ismail Ex-
amination
- Q. What exactly is the significance of this month to the Muslims?
- A. That is the month in which the Muslims fast—during the whole of the month, 29 or 30 days.
- Q. Every Muslim is obliged to fast?
- 10 A. Yes. It is one of the five pillars of Islam.
- Q. Is it correct to say that there is a custom to distribute money as charity during this month?
- A. *Yes. They distribute alms to the poor.*
- Q. Why do they distribute? Can you give the reason?
- A. It is one of the injunctions of the religion—of the Islamic Religion—to distribute charity during the month of Ramazan.
- Q. What is meant by Charity—*food, clothing and money?*
- A. *Yes. Or money to purchase food and clothing given to the poor.*
- Q. Are people expected to work during this period?
- 20 A. No. they cannot work during this period.
- Q. Especially the labourers, when they fast, they cannot work?
- A. Yes.
- Q. The rich compensate them?
- A. Yes.
- Q. Charity is given only to the poor?
- A. Yes.
- XXd by MR. MAHENDRARAJAH—Crown Counsel Cross
Examina-
tion
- Q. What exactly is meant by fasting?
- 30 A. Fasting is observed between sun rise and sun set and no morsel of food or any drink is partaken by the person fasting. It is a rigorous fast of 14 to 14½ hours a day.
- Q. And between sun-set and dawn?
- A. It is not sun-rise actually. It is one hour and 35 minutes before sun-rise. Between sun-set and dawn you can take any food.

Evidence of
A. H. M.
Ismail
Examina-
tion
—continued.

Q. How exactly is this distribution done. You said you distribute alms or charity?

A. This could be seen even in the Pettah. People who are known to be poor come to the door and they would be given alms. Also poor people who cannot come, or ladies, widows and orphans, alms would be taken to them. To some money is sent.

Q. How much would you give them?

A. It all depends. Rs. 1/-, Rs. 2/-, Rs. 5/-, Rs. 10/- or Rs. 15/-. There are different categories of persons. A widow of 50 or 60 might get about Rs. 25/-. It is given according to their needs. 10

Q. In this particular case what was done under the terms of this Deed?

A. We followed the practice of Mr. Caffoor. During his time he used to distribute charity and we followed it. He has distributed something like Rs. 15,000/- to Rs. 18,000/-.

Q. Were you aware of this?

A. Yes. It is to my knowledge?

Q. You knew it in the sense that you knew it of your own personal knowledge?

A. I knew it by having access to the account books.

Q. You know what exactly happened? 20

A. Yes. From 1924. I was attending to his business from 1924 onwards, excepting for the four years that I was in England.

Q. Giving charity is mentioned in the Koran. Can you state what the words of the Koran are in this respect?

A. I cannot tell off-hand.

Re-examina-
tion

Re-examined BY MR. H. W. JAYAWARDENA Q. C.

Q. This practice is observed throughout the entire Muslim world to your knowledge?

A. Yes.

Q. You were very closely associated with Mr. Gaffoor? 30

A. Yes.

Re-examina-
tion
—continued.

Q. In fact you are one of the original trustees under this Deed of Trust and you have been Secretary from its inception ?

A. Yes.

Q. You have been Mr. Caffoor's adviser in all matters ?

A. Yes. I always attended the office.

Q. During this month of Ramazan large numbers of people used to come to the house to receive alms ?

A. Yes.

10 Q. About how many a day ?

A. About 50 to 75 a day.

Q. You have seen it personally ?

A. Yes.

Q. You have seen Mr. Caffoor distribute alms ?

A. Yes.

Q. Under the terms of the trust you distributed the money ?

A. Yes. A number of people attended to take alms during the month.

Cross-examined further by MR. MAHENDRARAJAH.

Cross Ex-
amination

Q. Are all those who came for alms only Muslims ?

20 A. Mostly.

Q. You give alms to anybody.

A. To poor people. About 80 to 90 per cent of the people who come for alms are Muslims. They are the people who know when alms would be distributed.

Re-examined by MR. JAYAWARDENE.

Re-examina-
tion

I have got the Koran. I can quote the particular reference.

Q. What is the reference to the distribution of alms ?

Re-examina- A. I will quote — Chapter 2 verse 267 :—
tion
—continued.

“O you who believe, spend of the good things that you earn and of that which we bring forth for you out of the earth, and aim not at the bad to spend thereof, while you would not take it yourselves unless you connive at it. And know that Allah is self-sufficient, praiseworthy”.

Verse 270 :—

“And whatever alms you give or (whatever) vow you vow, Allah surely knows it. And the wrong-doers shall have no helpers” 10

Verse 271 :—

“If you manifest charity, how excellent it is? And if you hide it and give it to the poor, it is good for you. And it will do away with some of your evil deeds; and Allah is aware of what you do”.

Verse 272 :—

“Their guidance is not thy duty, but Allah guides whom he pleases. And whatever good thing you spend, it is to your good. And you spend not but to seek Allah’s pleasure. And whatever good thing you spend, it will be paid back to you in full, and you will not be wronged”.

Verse 273 :—

“(Charity) is for the poor who are confined in the way of Allah, they cannot go about in the land; the ignorant man thinks them to be rich on account of (their) abstaining (from begging). Thou canst recognize them by their mark—they beg not of men importunately. And whatever good thing you spend surely Allah is knower of it”.

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1.12.56 (a.m.)

80

Mr. A. H. M. Ismail, affd. MR. A. H. M. ISMAIL, *Affd.*, *XXd.* further by Crown Counsel,

Q. Enumerate the five pillars.

A. The five pillars are—Prayer, Fasting, Charity or Zakath, Hajj pilgrimage, Belief in unity of God. Mr. A. H. M. Ismail, affd.
—continued.

Q. In distributing charity, you won't refuse anybody who came to your door asking for charity.

A. Whatever I can spare I give. I would also consider whether the person applying is deserving of charity or not.

Q. Where a large number of people come for charity, money is normally distributed and when large numbers of people come for charity during that month especially, do you inquire from them whether they are poor?
10

A. From their looks we can say. They come in a respectable way. When they come in a crowd, we give each -/10 cents.

Q. Sometimes even -/05 cents?

A. Never less than -/10 cents.

Q. The Koran prescribes an entire code of conduct. It deals with marriage, it deals with divorce, it deals with inheritance, it deals with relationships between people of the same faith and between people of other faiths—and entire code of human conduct. It also lays down rules for all human relationships?

20 A. Yes.

Re-examined BY MR. H. W. JAYAWARDENA, Q. C.

Re-examination

Q. Yesterday, you referred to to page 483 of the book "The Religion of Islam by Maulana Muhammed 'Ali, i.e. this quotation:—

80 "But the appearance of the moon of Ramadhan is a signal for a mass movement towards equality which is not limited to one vicinity or even one country but affects the whole Muslim world. The rich and the poor may stand shoulder to shoulder in one row in the mosque, but in their homes they live in different environments. The rich sit down on tables laden with dainties and with these they load their stomachs four, or even six, times daily; while the poor cannot find sufficient with which to satisfy their hunger even twice a day. The latter often feel the pangs of hunger to which the former are utter strangers; how can the one feel for the other and sympathize with him? A great social barrier thus exists between the two classes in their homes, and this barrier is removed only when the rich are made to feel the pangs of hunger like their poorer brethren and go without food

Re-examina-
tion
—continued.

for a day, and this experience has to be gone through, not for a day or two, but for a whole month. The rich and the poor are thus, throughout the Muslim world, brought on the same level in that they are both allowed only two meals a day, and though these meals may not be exactly the same, the rich have perforce to shorten their menu and to adopt a simpler fare and thus come closer to their poorer brethren. This course undoubtedly awakens sympathy for the poor in the hearts of the rich, and it is for this reason that the helping of the poor is especially enjoined in the month of Ramadan.” 10

A. Yes.

Q. You also draw attention to page 502 of the same book when you quote:—

“The moral value of the fasting discipline is further enhanced by laying stress on the doing of good to humanity in the month of Ramadan. The example of the Holy Prophet, is quoted in this connection in a hadith: ‘The Holy Prophet, may peace and the blessings of Allah be upon him, was the most bountiful of all people, and he exceeded his own bounty in the month of Ramadan.’ In another hadith it is stated that the Holy Prophet used, on the arrival of Ramadan, to free every captive and to give alms to every beggar. A third describes the month of Ramadan as a month in which the sufferings of the poor and the hungry must be attended to’.”

Q. What is a Hadith?

A. The sayings and acts of the Prophet which is also the second source from which I can gather the tenets of my religion.

Q. During this 14-hour period of fasting, you are not even allowed to drink water?

A. No, not allowed. 80

Q. It is so rigorous that I believe you are not even allowed to swallow saliva?

A. Yes.

(The passages which I quoted from the Koran yesterday are from the 1951 Edition of Maulana Muhammad ‘Ali’s *The Religion of Islam*, which I have also cited today.)

Q. You said that when someone comes to the doorstep for alms it is easy to say whether he is a beggar or not. Is it customary to make inquiries from such persons as to their means before you give alms?

A. No.

No. 5

Decision of the Board of Review marked X4.

**Income Tax Appeal to the Board of Review,
Abdul Ghaffoor Trust.**

No. 5
Decision of
the Board of
Review
marked X 4
19-2-57

No. BRA — 248.

*Assessment File No. 93/254.**Members of the Board:*

Mr. S. J. C. Schokman (Chairman)
Dr. H. S. Christoffelsz
Mr. R. R. Selvadurai.

10 Dates of hearing:

22nd October, 24th November, 1st,
6th and 8th December 1956 and 11th
January 1957.

Present for the Appellant:

Mr. H. W. Jayawardene, Q.C. with
Mr. Mohamed Hussein and Mr. M.
Sanmuganathan, Advocates instructed
by M/s. Abrahams, Proctors.

Supporting Assessment:

Mr. A. Mahendrarajah, Crown Counsel
instructed by Mr. Sulaiman, Proctor.
Mrs. M. F. C. Ekanayaka, Asst. Com-
missioner.

20

Decision of the Board:

1. The facts relating to these appeals are stated in the determination of the Commissioner. They are not in dispute. The Commissioner has held that Deed. 1833 of 24th December 1942(P1) did not establish a Trust solely for charitable purposes and has therefore dismissed the appeal against the assessment made by the Assessor. We shall first deal with the points made by the Commissioner on which he has based his determination.

2. There was a previous appeal to the Board of Review against the
30 assessment of Income Tax in respect of the income from this Trust for the
year of assessment 1949/50. The Board of Review which heard that
appeal held that the Trust was of a public character established solely for
charitable purposes and that the income was exempt from Income Tax.
A copy of the Judgment of that Board of Review has been put in
evidence, marked P2. There was no appeal from that decision to the
Supreme Court. The Commissioner has held that the principle of '*res
judicata*' does not apply to decisions either of himself or of the Board of
Review. In the argument before us, Counsel for the appellant did not
abandon this ground of appeal although he argued the appeals on their

No. 5
Decision of
the Board of
Review
marked X 4
—continued.

merits. We are of opinion that the previous decision of the Board of Review which relates to an assessment for a year previous to the years of assessment which are now before us is not binding on us.

3. We are in agreement with the Commissioner's statements in paragraphs 7 and 8 of his determination as to the manner in which this question now before us should be determined, namely, that the question whether the income of the Trust is exempt from Income Tax or not must be determined entirely on a construction of the terms of the trust deed and not by the manner in which the Trustees had acted in the administration of the Trust; nor are we concerned with the motives or ultimate aims of the author of the Trust except in so far as they are given expression to in the deed. We also wish to state that we are mindful of the fact that the burden of proving that the income of this trust is exempt from income tax lies on the appellant.

4. In paragraph 9, the Commissioner proceeds to deal with the provisions of paragraph 2 (b) of the Deed and finds that the terms of this paragraph do not provide solely for a charitable purpose in view of the fact that the paragraph is so widely framed as to make it possible for the Trust income to be applied for purposes not strictly educational but which would come within the term "education" only when used in a very loose sense. He relied on the case of *Baddeley & Others v, the Commissioners of Inland Revenue* (35 T. C., p. 661). We are of opinion that the terms used in Baddeley's case are very much wider than the terms used in the Deed now under consideration and that case has therefore no application to the present case. We have had the benefit of the arguments adduced by Counsel on both sides with regard to this paragraph and also have considered the authorities cited by them. The Judgment in the English Case—*Re Shaw's Will Trusts. The National Provincial Bank Limited v. The National City Bank Limited and others* (1952—1 A.E.R., p 49) is, in our opinion, more in point. The words in the Deed under consideration to which emphasis was given by the Counsel for the Commissioner are the following: "Education, instruction or training.....in subjects, lines or any other departments of learning or human activity whatsoever". He argued that these words were so wide as to empower the Trustees to expend the funds for purposes other than strictly educational. The words used in the Will considered in Shaw's Will Trusts case specifying one of the objects of the trust were as follows :—

"The teaching, promotion and encouragement in Ireland of self-control, elocution, oratory, deportment, the arts of personal contact, of social intercourse and the other arts of private, professional and business life".

It was held that although these wide terms were used, the trust in

question was for an educational purpose and therefore was a valid charitable trust.

No 5
Decision of
the Board of
Review
marked X4
—continued.

Paragraph 2 (b) of the Deed (P1) may be split up as follows :—

1. Education, instruction or training
2. in England or elsewhere abroad
3. of deserving youths of the Islamic faith
- 10 4. in such professions vocations occupations industries arts or crafts trades employments subjects lines or any other departments of learning or human activity whatsoever as the Board may in its aforesaid discretion decide in the case of each such deserving youth.

It will be seen that the purpose of this trust is governed by what is stated in 1 above—"education, instruction or training". The use of the words "subjects, lines or any other departments of learning or human activity whatsoever" in 4 must be read in conjunction with what is stated in 1. Crown Counsel argued that the use of the word "training" with the words quoted above from 4 would take the object out of the scope of education. We do not agree with that construction. We are of opinion that the word "training" must be construed ejusdem generis with 20 education and instruction; and also that the words "subjects, lines or any other departments.....or human activity whatsoever" must also be construed ejusdem generis with professions, vocations, occupations, etc., referred to in 4.

We therefore hold that all the objects contained in paragraph 2 (b) are solely educational.

5. With regard to the provision in the latter part of paragraph 2 (b) that in selecting from the primary class of deserving youths of the Islamic faith preference should be given in the first instance to the male descendents of the grantor or of his brothers and sisters, we do not think 30 that that provision would in any way take this trust out of the field of a charity of a public character.

We agree with the decision of the previous Board of Review on this matter which was based on the decision of the English Courts in the case of *Re Koettgen (deceased)—Westminster Bank Limited and Another v. National Welfare Association Trustees Limited and others* (1954—1 A.E.R., p. 581).

6. In paragraph 10 of this determination, the Commissioner holds that sub-paragraph 2 (f) of the deed makes it possible for the Trustees to

No. 5
Decision of
the Board of
Review
marked X 4
—continued.

utilize the income of the Trust for non-charitable purposes as the word “charity” in this paragraph is used in its popular sense and may include benevolence. This sub-paragraph requires the Trustees to spend a sum not exceeding Rs. 1,000/- a month, “to be accumulated from month to month and distributed for charity once a year during the month of Ramalhan”. We have allowed Counsel for the appellants to lead the evidence of Mr. Ismail, one of the Trustees, as to the meaning of the words “the month of Ramalhan” and also as to the practice among the Muslims of the distribution of alms during this month. Ramalhan is what is usually known as Ramazan in India and Ceylon, during which 10 period Muslims fast from dawn to sunset and alms are distributed to the poor people, mainly of the Muslim community. We are of the opinion that the use of the word “charity” in this sub-paragraph does not include the idea of mere benevolence, but denotes the relief of the poor and that the purpose therefore is a charitable purpose within the legal sense.

7. In paragraph 11 of his determination, the Commissioner says that there is a more fundamental objection to the granting of exemption in view of the proviso to paragraph 2 of the deed, which gave the author of the trust the power to deal with the income of the Trust property in 20 his absolute discretion even to the extent of appropriating it for his own use. He relies on the case of *Rex v. The Special Commissioners of Income Tax (ex parte Rank's Trustees)* (8 T.C., p. 286) where there was a similar provision in the Deed considered in that case. We are of opinion that this case has no application to the Deed now under consideration because the author of the Trust viz., Joseph Rank was living at the time when the Deed came up for consideration, whereas in the present case Mr. Abdul Caffoor died on 1st November, 1948 and the present appeals deal with the years of assessment after his death.

Crown Counsel urged that this Deed must be construed as at the 30 date when it was executed, for the Trust was established at that date and the words in Clause 7 (1) (c) of the Income Tax Ordinance are “established solely for charitable purposes”. His argument was that the “establish” means create or set up and that a Trust could only be set up once. If the Crown Counsel's contention is correct then this Trust is not one established solely for charitable purposes because the proviso enabled the grantor to direct that the Trust funds should be applied for any purposes whatsoever, whether such purposes fall within the objects specified in Clause 2 or not. We are unable to agree with the interpretation of the words “solely established” in Section 7 (1) (c) as stated by 40 Crown Counsel. We are of the view that the terms of the trust deed must be construed in accordance with the facts as they exist at the time it becomes necessary to construe it for Income Tax purposes. At the relevant time this part of the proviso had ceased to be operative, the grantor being dead, and the trustees were bound to administer the trust only in accordance with paragraphs (a) to (g) of this clause. We are of

opinion that with regard to the periods of assessment now under consideration the trust deed is one solely established for charitable purposes.

No. 5
Decision of
the Board of
Review
marked X 4
—continued.

8. Crown Counsel also argued that paragraph 2 of the deed gives the trustees an absolute and uncontrolled discretion in the expenditure of trust funds, and that even if they spend them for non-charitable purposes, neither a Court nor anybody else could question their decisions in view of the terms of the second part of the proviso to this paragraph. He also pointed to the fact that according to the accounts produced in evidence and the minutes of the meetings of trustees, funds have been
10 expended on matters which do not come within the purview of sub-paragraphs (b) to (g), such as loans to Abdul Gaffoor Limited, Falil Gaffoor and others, and donations to the Board of Control of Ceylon Cricket, Ceylon Police Fund, Gulam Mohamed Reception Fund, Batticaloa Muslim Election Fund, etc. Counsel for the appellant while conceding that some of these payments were outside the provisions of the trust deed stated that a Court could interfere under the Trusts Ordinance and order the trustees to re-imburse expenditure not covered by the terms of the deed. He further argued that the discretion given in this
20 paragraph did not enable the trustees to act outside the purposes stated in sub-paragraphs (b) to (g), but they could exercise their discretion only if they acted *intra vires* of these provisions.

9. We are of the view that the manner in which the trustees acted in the instances quoted would not make the Trust a non-charitable trust as the question whether the trust is solely one for charitable purposes or not has to be determined by the terms of the deed. We are of the opinion that the “absolute and uncontrolled discretion” vested in the trustees does not enable them to act outside the objects given in clause 2 (b) to (g), and that their discretion is limited to matters like the course of instruction to be followed, the place of instruction abroad, the choice of
30 beneficiaries from among eligible applicants, etc. That it is the discretion that cannot be questioned, but if they act outside the purview of clause 2 (b) to (g) a Court can question the exercise of their discretion. The cases cited by Crown Counsel on this point, viz., *Keren's Case* (17 Tax Cases—page 27) and *Associated Artists Limited v. Inland Revenue Commissioners* (1956—2 A.E.R. 588) do not apply as, according to the powers vested in the companies in those cases, they were given the absolute discretion to decide what was and what was not conducive to the attainment of the primary object. Their exercise of discretion was subjective and not objective as in the present case.

40 10. Crown Counsel also drew attention to the use of the words “in furtherance of all or any one or more of the various objects of the trust” used in sub-paragraph (g) which relates to the expenditure of surplus funds and argued that this enabled the Trustees to spend these funds on whatever object they decided was in furtherance of the Trust. Counsel for the appellant urged that the expression “in furtherance of”

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the Board of
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marked X 4
—continued.

means “for” or “on” and that the words “conducive to” which is the expression used in the cases relied upon by Crown Counsel are much wider than the words “in furtherance of”. We are of the opinion that the use of these words “in furtherance of” does not enable the Trustees to spend any of the surplus funds on objects other than those specified in this clause, the discretion allowed to them being limited to a choice among the objects specified therein. We therefore hold that the vesting of a discretion in the Trustees by this clause does not take away the charitable character of the trust deed.

11. In the result we are of the opinion on a construction of the 10 terms of the deed P 2, omitting the first sentence of the proviso to clause 2 which is inoperative, that the trust established is one of a public character and solely for charitable purposes.

We therefore hold that the income from this trust is exempt from Income Tax under Section 7 (1) (c) of the Income Tax Ordinance and allow the appeals.

(Sgd.) S. J. C. SCHOKMAN,
(Chairman).

Colombo, February 19, 1957.

No. 6
Application
for a Stated
Case
marked X 5
20-3-57

No. 6

20

Application for a Stated Case

Marked X 5.

COPY.

SCA—80.

Department of Income Tax,
Estate Duty & Stamps.
Senate Square, Colombo 1.
March 20, 1957.

The Clerk to the Board of Review,

Application for a Stated Case.
Income Tax Appeal of the Abdul Ghaffoor
Trust.

30

In terms of Section 74 (1) of the Income Tax Ordinance (Cap. 188), I hereby require you to state a case for the opinion of the Supreme Court

on the questions of law arising in the above appeal.

2. I give below the questions of law on which the case should be stated to the Supreme Court.

3. I also enclose a cheque for Rs. 50/-.

No. 6
Application
for a Stated
Case
marked X 5
20-3-57
—continued.

Questions of Law.

10

1. Was a trust of a public character, established solely for charitable purposes, created by N. D. H. Abdul Caffoor by deeds Nos : 1832 and 1833 of 24th December, 1942, attested by C. M. G. de Saram, N. P. ?
2. Is the income of the said Trust exempt from tax for the years of assessment 1950/51 to 1954/55 under the provisions of section 7 (1) (c) of the Income Tax Ordinance (Cap. 188) ?

(Sgd.) C. A. SPELDEWINDE,
Commissioner of Income Tax.
ST/DC.

No. 7.

Case Stated.

No. 7
Case Stated
6-7-57

20 Case Stated No. 3 of 1957.

For the opinion of the Hon'ble the Supreme Court under the provisions of Sec. 74 of the Income Tax Ordinance (Chap. 188) upon the application of the Commissioner of Income Tax

Appellant.

The Facts are as follows :—

1. Mr. N. D. H. Abdul Gaffoor, owner of buildings known as the 30 Gaffoor Buildings, by deed No. 1832 marked R 1 transferred the said property to trustees to be held by them in accordance with the terms of the Trust Deed No. 1883 of 24th December 1942, marked P 1. The grantor retained the right during his life time to direct the trustees to

No. 7
Case Stated
6-7-57
—continued.

apply the funds in whatever manner he liked. The grantor died on 1st November 1948. The Trustees had to manage the property; collect the rents, pay rates, attend to repairs and maintenance and to apply the balance income for all or any of the seven purposes set out in sub-paragraphs (a) to (g) of paragraph 2 of the Trust Deed P1 as decided by a Board consisting of the trustees and seven others in their absolute and uncontrolled discretion.

2. From the accounts produced in evidence and the minutes of the meetings of trustees it was found that during the period 1st January 1948 to 31st December 1953 (a) the trustees had incurred considerable 10 expenditure on the buildings and the administration beyond what is allowed under the Trust Deed (b) that they had given out various sums of money from the funds on interest free loans to Abdul Gaffoor Ltd. (the Grantor's business) and to the Grantor's sons and widow, and (c) the trustees had given donations to several institutions which do not come within the purview of sub-paragraphs 2 (b) to 2 (g) of the Deed.

3. The question whether the Trust Deed No. 1833 (P1) created a Charitable Trust, the income of which is exempt from tax in terms of Section 7 (1) (c) of the Income Tax Ordinance, came up for consideration in an appeal to the Commissioner of Income Tax for the year of assess- 20 ment 1949/50. He decided that in view of sub-paragraph (b) of paragraph 2 of the Trust Deed, the trust was not one of a public character established solely for charitable purposes and that the income was therefore liable to tax. The matter was taken up in appeal to the Board of Review which reversed the order of the Commissioner and held that the Trust was one of a public character established solely for charitable purposes. There was no appeal to the Supreme Court.

4. The present appeal was in connection with the assessments made on the Trustees for the years of assessment 1950/51, 1951/52, 1952/53, 1953/54, 1954/55. The Assessor made assessments on the footing that 30 the Trust was not of a public character established solely for charitable purposes.

5. The assessee appealed to the Commissioner of Income Tax against the assessments on the ground that the income of the Trust was exempt under Section 7 (1) (c) of the Income Tax Ordinance.

6. The Commissioner of Income Tax heard the appeal and recorded the evidence of witnesses marked X1. He gave his decision confirming the assessments. The Determination and Reasons of the Commissioner are attached hereto as part of the case marked X 2.

7. The assessee thereupon appealed to the Board of Review constituted under the Income Tax Ordinance on the following grounds :—

No. 7
Case Stated
6-7-57
—continued.

- (1) The Commissioner's determination is contrary to law and against the weight of evidence in the case.
- (2) It having been decided earlier by the Board-of-Review that the trust under consideration was a public character established solely for charitable purposes and that its income was exempt from Income Tax the matter could not be reargued by the Assessor.
- 10 (3) The Assistant Commissioner's analysis and summary were not accepted as correct by the appellants and has influenced the Commissioner's view of the appellants' case adversely.
- (4) In law, in any event after the death of the author of the trust, the trust created by deed under consideration is a trust of a public character established solely for charitable purposes and the income of the trust is exempt from income tax.
- 20 (5) In arriving at his decision the Commissioner failed to appreciate the difference between the Law of England and the Law of Ceylon.
- (6) The Appellants are not in any event liable to be assessed.
- (7) It is submitted that the Commissioner has misconstrued the several provisions of the Trust Deed and the objects and purposes of the trust and as a result has misdirected himself in determining the question before him.
- (8) It is submitted that on a correct interpretation of the Trust Deed and section 7 (1) c of the Income Tax Ordinance no other conclusion can be come to except that the Assessee—Appellants are exempt from taxation.

30 8. Counsel for the appellant at the hearing of the appeal led the further evidence of Mr. A. H. M. Ismail (record of which is marked X 3) and contended inter alia as follows :—

- (a) The principal of *res judicata* applied to the previous decision of the Board of Review;
- (b) Since the author of the Trust died on 1st November, 1948 the proviso to paragraph 2 of the Trust Deed has become inoperative and therefore the trustees are bound to admi-

No. 7
Case Stated
6-7-57
—continued.

nister the trust in accordance with the provisions of sub-paragraphs 2 (a) to 2 (g) and that therefore the trust is one established solely for charitable purposes ;

- (c) The provisions of sub-paragraph 2 (b) are not so wide as to take the trust out of the character of charitable purposes ;
- (d) That the words “in furtherance of” appearing in sub-paragraph 2 (g) means “for” or “on” and is narrower than the words “conducive to” appearing in the deeds relating to the cases quoted by Crown Counsel ;
- (e) That Section 35 of the Trusts Ordinance gives power to the Trustees to bring the building up to date and thereby to increase the income and that therefore the sums expended on the buildings are not outside the purview of the trust;
- (f) That if the trustees did in point of fact act outside the provisions of the Trust Deed, the Court could interfere under the Trusts Ordinance and order the Trustees to reimburse the Trust funds to the extent of the expenditure not covered by the deed;
- (g) That uncontrolled discretion given to the Trustees did not enable the Trustees to act outside the purposes set out in sub-paragraphs (b) to (g) of paragraph 2 of the deed;
- (h) That therefore, the income from this Trust is exempt from Income Tax under Section 7 (1) (c) of the Income Tax Ordinance.

9. Crown Counsel on behalf of the Assessor contended inter alia as follows :—

- (a) That the principle of “res judicata” did not apply to the previous decision of the Board of Review;
- (b) That Section 7 (1) (c) of the Income Tax Ordinance as it stands to-day does not include “religious purposes”; 30
- (c) That the word “established” in Section 7 (1) (c) means “set up” or “created” and that a trust could be “established” only once and not several times and that this trust was established during the lifetime of the Grantor once and for all and that at the time of its establishment it did not come under Section 7 (1) (c) and that subsequent events could not bring it under the operation of Section 7 (1) (c);

(d) That the language of sub-paragraph 2 (b) of P1 is extremely wide and covers instruction or training in any department of human activity whatsoever as the Board may in its absolute and uncontrolled discretion decide, and thereby permits expenditure from Trust funds for non-charitable purposes;

No. 7
Case Stated
6-7-57
—continued.

10 (e) That sub-paragraph 2 (b) read with sub-paragraph 2 (g) empowered the trustees to expend the trust funds entirely for the benefit of the Grantor's relations and that therefore the trust created by P1 was not a trust of a public character established solely for charitable purposes;

(f) That sub-paragraph 2 (f) of P1 makes provision for the distribution of "doles" which is not a charitable purpose or alternatively that distribution of charity once a year during the month of Ramalhan is a religious purpose and therefore not caught up by Section 7 (1) (c) of the Income Tax Ordinance:

20 (g) That the words "in furtherance of" in sub-paragraph 2 (g) had the same meaning as "conducive to" and that this sub-paragraph gave a wide discretion to the Board and empowered them to expend trust funds on purposes which the Board in its absolute uncontrolled discretion thought was in furtherance of all or any one or more of the various objects of the trust specified in P1 and thereby the Board was empowered to lawfully spend trust funds on non-charitable purposes;

30 (h) That the facts show considerable expenditure of Trust funds on non-charitable purposes which expenditure can be justified under the terms of P1 as the proviso to paragraph 2 of P1 provides that "The Board shall not be nor be liable to be questioned regarding or asked the grounds or

reasons for any decision of the Board in regard to any of matters provided for in sub-clauses (b), (c), (d), (e), (f) and (g) of this clause it being the aim intention and object of These Presents that the Board and every member thereof shall at no time be liable to have their decisions or their grounds or reasons in regard to such matters revised discussed gone into challenged modified or altered in any manner howsoever by any person authority or Court ”;

- (i) That if the provisions of the Trust Deed P1 are such as to permit any portion of the trust funds however small being used for non-charitable purposes, then the exemption granted by Section 7 (1) (c) of the Income Tax Ordinance becomes inapplicable and the entire trust income is subject to tax;
- (j) That the onus of bringing the case within the exemption granted by Section 7 (1) (c) of the Income Tax Ordinance is on the Trustees.

10. The Board of Review allowed the appeal of the appellant. A copy of the decision of the Board is attached hereto as part of the case marked X 4. 20

11. Dissatisfied with the decision of the Board of Review, the Commissioner of Income Tax has by his letter dated 20th March, 1957 marked X 5 applied to the Board to have a case stated for the opinion of the Hon'ble the Supreme Court on the following questions of law : (1) Was a trust of a public character, established solely for charitable purposes, created by N. D. H. Abdul Caffoor by deeds Nos. 1832 and 1833 of 24th December, 1942, attested by C. M. G. de Saram, N. P. ? (2) Is the income of the said Trust exempt from tax for the years of assessment 1950/51 to 1954/55 under the provisions of Section 7 (1) (c) of the Income Tax Ordinance (Cap. 188) ? 30

12. In the view of the Board an important point of law in this

case that needs consideration of the Supreme Court is the following :—

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Case Stated
6-7-57
—continued.

“ The creator of the trust, N. D. H. Abdul Caffoor, having died on 1st November, 1948, can the terms of the trust deed Nos. 1833 of 24th December, 1942, be construed in accordance with the facts as they exist at the time it becomes necessary to construe it for Income Tax purposes, or must it be construed for such purposes only in accordance with the facts existing at the date it was executed ? ”.

13. The documents marked X1 to X5, P1 to P5 add R1 to R12 are annexed as part of this case.

10 14. The amount of Tax in dispute is as follows :—

1950/51	..	Rs. 15,750-00
1951/52	..	26,838-00
1952/53	..	30,208-86
1953/54	..	30,324-75
1954/55	..	30,388-75
		Total Rs. 133,510-86

1. (Sgd.) S. J. C. SCHOKMAN,
2. (Sgd.) R. R. SELVADURAI,
3. (Sgd.) HERMAN S. CHRISTOFFELSZ,

20

*Members of the Board of Review,
Income Tax.*

Colombo 1, 6th July, 1957.

Judgment of the Supreme Court.

S.C. No. 3/INCOME TAX CASE STATED B.R.A.—248.

1957.

Case Stated for the opinion of Honourable the Supreme Court under the provisions of Section 74 of the Income Tax Ordinance (Chapter 188) upon the application of the Commissioner of Income Tax.

The Commissioner of Income Tax.

Assessor-Appellant. 10

Vs.

The Trustees of the Abdul Gaffoor Trust.

Assessee-Respondents.

Present : H. N. G. Fernando, J. and Sinnetamby, J.

Counsel : M. Tiruchelvam, Acting Solicitor-General with V. Tennakoon, Senior Crown Counsel and Mervyn Fernando, Crown Counsel for the Assessor-Appellant.

H. V. Perera, Q.C., with H. W. Jayawardene, Q.C., N. R. M. Daluwatte and D. E. V. Dissanayake for the Assessee-Respondents. 20

Argued on : 30th September, 1st, 2nd, 3rd, 7th, 8th, 9th and 10th October, 1958.

Decided on : 26th November, 1958.

H. N. G. FERNANDO, J.

By a conveyance No. 1832 of 24th December, 1942, one N. D. H. Abdul Gaffoor conveyed certain immovable property to four persons, referred to in the document and in this judgment as "the Trustees," upon certain trusts declared in an instrument No. 1833 of the same date. It is necessary for the purposes of considering the question arising upon this Case stated to set out in *extenso* some of the provisions of this instrument :—

2. "The Trustees shall stand possessed of the trust property with the power to let lease and manage the same or any part or portion thereof and shall apply the nett rents, profits, dividends and income thereof (after payment thereof of all the rates, taxes and other outgoings and after reserving a sum of One Thousand Rupees (Rs. 1000/-) a month for

the proper upkeep, repair and maintenance of the trust property) for all or any of the purposes following as the Board in its absolute and uncontrolled discretion may decide that is to say :—

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—continued.

- (a) A sum not exceeding one thousand rupees (Rs. 1000/-) a month for the remuneration of the Trustees and the expenses incurred by them in connection with the administration of the trust.....
- 10 (b) A sum not exceeding in all one thousand rupees (Rs. 1000/-) a month for the education instruction or training in England or elsewhere abroad of deserving youths of the Islamic Faith in such professions vocations, occupations, industries, arts or crafts trades employments subjects lines or any other departments of learning or human activity whatsoever as the Board may in its aforesaid discretion decide in the case of each such deserving youth with a like discretion in the Board from time to time to change modify or alter or completely discontinue in the case of each such youth either the object or objects of instruction, education or training selected for him by the Board (from among the objects enumerated above) or the place or places or countries where at such education, training or instruction is being given from time to time. The Board may under a like discretion partially or wholly discontinue any assistance it may have given or may be giving in the case of any of such youths. If shall be lawful for the Board out of the said sum to pay for or provide the whole or any part of the cost of any such youth going abroad from or in returning to Ceylon once or oftener as the Board may under such discretion aforesaid from time to time decide. The recipients of the benefits provided for in this clause shall be selected by the Board from the following classes of persons and in the following order :—
- 20
- 30 (i) Male descendants along either the male or female line of the Grantor or of any of his brothers or sisters failing whom.
- (ii) Youths of the Islamic Faith not being male descendants as aforesaid of the Grantor or of his brothers or sisters born of Muslin parents of the Ceylon Moorish Community permanently resident in the City of Colombo (wherever such youths may have been or be resident from time to time)
- 40 (iii) Youths of the Islamic Faith not being male descendants as aforesaid of the Grantor or of his brothers or sisters born of Muslim parents of the Ceylon Moorish Community per-

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—continued.

manently resident anywhere else in the said Island of Ceylon other than in Colombo (wherever such youths may have been or be resident from time to time).

- (c)
- (d)
- (e)

(f) A sum not exceeding one thousand rupees (Rs. 1000/-) a month to be accumulated from month to month and distributed for charity once a year during the month of Ramalhan.

10

(g) Any surplus or any sums not expended on any of the above objects shall be credited to a reserve fund to be used in such proportions to such extents at such time or times and from time to time and in such manner as the Board may in its absolute and uncontrolled discretion decide (1) for the purpose of meeting any unforeseen expenditure or contingency in connection with the trust property (2) in furtherance of all or any one or more of the various objects of the trust (3) for educating in a secondary school or secondary schools in Ceylon poor deserving boys of the Islamic Faith born of Muslim parents permanently resident in Ceylon (wherever such boys may have been or be resident from time to time) and (4) for the relief of poverty distress or sickness amongst members of Islamic Faith in Ceylon PROVIDED however that during the lifetime of the Grantor the Trustees shall apply the nett rents, profits, dividends and income of the trust property for such purposes and in such manner as the Grantor in his absolute discretion whether such purposes shall fall within the objects specified in any provision above or not may through the Board direct. The Board shall not be nor be liable to be questioned regarding or asked the grounds or reasons for and decision of the Board in regard to any of the matters provided for in sub clauses (b), (c), (d), (e), (f) and (g) of this clause it being the aim, intention and object of These Presents that the Board and every member thereof shall at no time be liable to have their decisions or their grounds or reasons in regard to such matter revised discussed gone into challenged modified or altered in any manner howsoever by any person body authority or Court ”.

40

In connection with the assessment of the income of the Trustees to tax under the Income Tax Ordinance for the year of assessment 1949/50,

the Board of Review constituted under the Income Tax Ordinance (Cap. 188) held, on 22nd December, 1954, upon an appeal preferred by the Trustees, that the income was income of a "Trust of a public character established solely for charitable purposes" and was therefore exempt from tax in terms of Section 7 (1) (c) of the Ordinance. On that occasion no application was made to the Board by the Commissioner to state a case on any question of law for the opinion of this Court.

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—continued.

In respect, however, of the years, 1950/51, 51/52, 52/53, 53/54, 54/55, the Assessor again made assessments on the basis that the income of the Trustees was not exempt from the tax and these assessments were upheld by the Commissioner. The Trustees appealed against these assessments to the Board of Review which made Order dated 19th February, 1957, again holding that the income of the Trustees is exempt under Section 7 (1) (c) of Ordinance. The Board as now, upon the application of the Commissioner, stated a case for the opinion of this Court in the following terms :—

"The creator of the trust, N. D. H. Abdul Gaffoor, having died on 1st November, 1948, can the terms of the trust deed No. 1833 of 24th December, 1942, be construed in accordance with the facts as they exist at the time it becomes necessary to construe it for Income Tax purposes, or must it be construed for such purposes only in accordance with the facts existing at the date it was executed?"

Having regard to the matters which have been argued before us, I am of opinion that the questions arising for our determination would be better formulated thus :—(1) Does the decision dated 22nd December, 1954, of the Board of Review constituted under the Income Tax Ordinance, on appeal against the assessment made on the Trustees for the year of assessment 1949/50, operate as *res judicata* in respect of subsequent years upon the question whether the income of the Trustees is income of a "trust of a public character established solely for charitable purposes" within the meaning of Section 7 (1) (c) of the Income Tax Ordinance?

(2) Is the income derived from the property described in the schedule to the instrument No. 1833 of 24th December, 1942, exempt from tax for the years of assessment 1950/51, 51/52, 52/53, 53/54, 54/55, under Section 7 (1) (c) of the Income Tax Ordinance as being the income of trust of a public character established solely for charitable purposes?

With regard to the first of the two questions we have to decide, the Solicitor-General relies on the decision of this Court in *The Attorney-General Vs. Vallyamma Atchie* (1) The question which there arose was whether a decision of the Board of Review of Income Tax, to the effect that the estate of a certain deceased person was not joint property of a Hindu undivided family, operated as *res judicata* in subsequent proceedings where the point for determination was whether the same property was the joint property of the family for the purposes of Section 73

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of the Estate Duty Ordinance. Howard C. J. (with whom Wijewardena J. agreed) held that “the decision of the Board of Review can be regarded as final and conclusive as between the Crown and the assessee as to the latter’s income in regard to the particular year, but not as to future years”.

It is contended for the Trustees that that decision should not be followed, or alternatively that its true *ratio decidendi* was that the question which subsequently arose in the Estate Duty case. There would seem to be some ground for the alternative argument, for Howard C.J. refers to the circumstance that the decision which was relied on as creat-¹⁰ ing an estoppel by means of *res judicata* had been given in a matter arising under the Income Tax Ordinance and not in a matter arising under the Estate Duty Ordinance. In the present case, the question we are now asked to decide is whether the trust is one of the description specified in Section 7 (1) (c) of the Income Ordinance, and since it is clear that that very question had been answered by the Board in favour of the Trustees, the decision in Valliamma Atchie’s case may be distinguishable.

For this reason it is desirable that we consider the matter afresh without regarding *Valliamma Atchie’s* (1) case as having already decided it.

An assessment to income tax is in the first instance made by an²⁰ assessor under Section 64 of the Ordinance and the assessment is scrutinized, amended, and then signed (Section 66) by an Assistant Commissioner, who thereafter gives notice of the assessment to the person chargeable. Against this assessment the assessee can appeal to the Commissioner of Income Tax who is empowered (Section 69) “to confirm, reduce, increase, or annul the assessment”. The right of appeal to the Board of Review from the Commissioner’s determination is conferred by Section 71; after certain preliminaries, the appellant gives notice of appeal to the Board against the Commissioner’s determination. At such an appeal, the assessee may be heard in person or by an authorised re-³⁰ presentative and the assessor or some other person authorised by the Commissioner attends in support of the assessment. After hearing the appeal, the Board “shall confirm, reduce, increase, or annul the assessment” as determined by the Commissioner on appeal, or as referred by him under Section 72, as the case may be, or may remit the case to the Commissioner with the opinion of the Board thereon”. Where a case is so remitted by the Board the Commissioner shall revise the assessment as the opinion of the Board shall require.

Section 74 provides that the decision of the Board shall be final, but enables the appellant or to Commissioner to apply to the Board to state⁴⁰ a case on a question of law for the opinion of the Supreme Court. So far as a determination of the Board of Review is concerned, the effect of Section 75 is that an assessment as regards the assessable income assessed thereby, as determined by the Board on appeal, is final and

conclusive for all purposes of this Ordinance as regards the amount of such assessable income, if such assessment is not subsequently altered or has not to be altered by or in consequence of the ultimate decision of the Supreme Court or of the Privy Council upon a case stated on a question of law.

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The main point for determination is whether the Board of Review performs judicial and not merely administrative functions, for, if the Board's decision on appeal is merely administrative, it would not operate to create an estoppel by means of *res judicata*. Having regard to those provisions of the Ordinance to which I have referred above, the functions of the Board of Review are properly comparable with those of the Board established under the Australian Income Tax Assessment Act, and which were considered in the Privy Council case of *Shell Company of Australia Vs. The Federal Commissioner of Taxation*. (2) In the Australian Act as well as in the Ceylon Ordinance the provisions for the making of assessments and for the making of appeals therefrom, including appeals to the Board of Review, would seem to be no more than expeditious administrative machinery for determining each year the assessable income upon which tax to be levied for that year. No doubt the Board of Review is expected to act in a judicial manner, and an appeal might well raise, as it did in the present case, questions of law for determination by the Board; but as was pointed out in the *Shell Company* case (2) "an administrative tribunal may act judicially but still remains an administrative tribunal as distinct from a Court, strictly so called". Their Lordships of the Privy Council held in that case that the Board under the Australian Act was not exercising the "judicial power" of the Commonwealth. Can it be said, nevertheless, that such a Board is a "Court of competent jurisdiction" for the purposes of the principles of *res judicata*?

The decision of the English Court of Appeal in the case of *The Commissioners of Inland Revenue Vs. Sneath* (3) is directly of assistance. Under the English Income Tax Act of 1918 there was a right of appeal to the Special Commissioners after preliminaries not substantially different from the steps prescribed by the Ceylon Ordinance. But it was held that what the Special Commissioners had to determine was the amount of the assessment which should be made upon the facts of the case before them. Lord Hanworth M. R. thought it difficult to attribute to such a determination of an assessment in amount, the decision of a *lis inter partes*. The reasons which underly this view of the functions of a statutory authority set up for taxation purposes were stated by Greer, L. J. as follows:—"I think the estimating authorities, even an appeal is made to them, are not acting as judges deciding litigation between the subject and the Crown. They are merely in the position of valuers, whose proceedings are regulated by statute to enable them to make an estimate of the income of the taxpayer for the particular year in question. The nature of the legislation for the imposition of taxes

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making it necessary that the statute should provide for some machinery whereby the taxable income is ascertained, that machinery is set going separately for each year of tax and, though the figure determined in one year is final for that year, it is not final for any other purpose. It is final not as a judgment *inter partes*, but as the final estimate of the statutory estimating body. No *lis* comes into existence until there has been a final estimate of the income which determines the tax payable. There can be no *lis* until the rights and duties are ascertained and thereafter questioned by litigation. It would be unfortunate if we were compelled to arrive at any other result, because it might well be in one year 10 the taxpayer might not think it worthwhile to challenge the decision of the Commissioners for that particular year, though it might in later years prove to be worth his while to contest their view. On the other hand, it is equally likely that there may be many cases in which the Crown would be quite prepared to make concessions in one year, whereas they might rightly conclude in subsequent years that it would not be in the interests of the taxpayers generally that they should make such a concession ”.

I would with respect adopt these observations. Section 75 of our Ordinance gives finality to a determination of the Board *as regards the 20 assessable income assessed thereby*, that is to say, as regards the amount of the income for the year to which the determination relates, and not as regards income for subsequent years. Moreover, there is the provision in Section 72 whereby the Board of Review may even take the place of the Commissioner and hear an appeal preferred to that officer, and the provision in Section 73 that the Board's hearings shall be in *camera*. These features of the statutory provisions weight considerably against the view that the Board was intended to function as a Court to decide litigation between the subject and the Crown.

Counsel for the Trustees relied on a statement in Spencer—Bower 30 (4) in which “Income Tax Commissioners and authorities” are included in a class of Civil tribunals whose decisions are stated to operate as *res judicata*. I find however that none of the cases cited by the learned author were concerned with the question whether decisions of such Commissioners would so operate. The cases of *Hoysted Vs. The Commissioner of Taxation* (5) also does not assist the Trustees, for the decision which was there held to operate as *res judicata*, was one of High Court of Australia and not of any statutory Board of Commissioners.

I would for the reasons stated answer in the negative the first question which we are called upon to decide. The second question which 40 this Court has to answer is the substantial question in the case—is the income of the trust exempt from income tax ?

I was at first impressed by the argument for the Trustees that the answer is to be ascertained only from a consideration of paragraph (c) of Section 7 (1) of the Income Tax Ordinance, that is to say, by deciding whether or not the trust firstly is of a public character and secondly is one established solely for "charitable purposes" as defined in the interpretation section (Section 2). Whether the last mentioned definition should be regarded as being exhaustive, or whether (because of the use of the word "includes") other purposes generally considered charitable are also included within its scope, the objects of the present trust are *prima facie* within the definition, for each of them is either for education or for the relief of poverty. There is nothing, it is said, in paragraph (c) of Section 7 (1) or in the definition of "charitable purposes", indicative of an intention that a purpose must be "legally" charitable, which is the characteristic required by the law of England in similar cases.

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The question whether the trust is of a public character may be difficult to answer, but the meaning of the expression should be clear, and little advantage is to be gained from a study of English cases, save those in which the ordinary significance of "public character" has been examined. Much reliance was placed on the observations of Lord Wright in the Privy Council decision of *All India Spinners Association Vs. The Commissioner of Income Tax*:—(6) "..... the Indian Act must be construed on its actual words and is not to be governed by English decisions on the topic English decisions have no binding authority on its construction and though they may sometimes afford help or guidance, cannot relieve the Indian Courts from their responsibility of applying the language of the Act to the particular circumstances that emerge under conditions of Indian life".

Having regard to the terms of paragraph (c) of Section 7 (1) of our Ordinance it is urged that these observations would apply equally in cases where the interpretation of the paragraph is involved.

The Solicitor-General argues, however, that the expressions "public character" and "charitable purposes" are not the only expressions which we have to construe. We have first to consider whether there is in this case a "trust". The term "trust" cannot be understood in any loose or colloquial sense, and can denote only such a trust as is contemplated in the Trusts Ordinance; although the disposition in this case may apparently fall within the scope of the definition of "trust" in Section 2 of that Ordinance, the matter does not end there; having regard to Section 110 of the Trusts Ordinance the trust now under consideration will be void as offending the rule against perpetuities, unless it is a "charitable trust" (Section 110 (5)). Accordingly, the preliminary question we must decide is whether the "trust" is a "charitable trust" as defined in Section 99 of the Trusts Ordinance; and for that purpose we do have to construe that definition.

The argument of the Solicitor-General is in my opinion perfectly sound, and I need not make but one further comment; the Legislature could surely not have contemplated the grant of tax exemptions for “trusts” which have no legal validity or existence under the special law relating to trusts which had earlier been enacted in the Trusts Ordinance. I shall now set out a summary of the principal reasons relied on for the argument that the trust in question is not a “charitable trust” as defined in Section 99.

Paragraph 2 of the instrument confers on the Board (constituted by paragraph 9) *an absolute and uncontrolled discretion* to make 10 decisions concerning the utilisation and application of the income of the trust property for all or any of the purposes enumerated in the various clauses of that paragraph. This discretion is reinforced (if reinforcement were needed) in the Proviso at the end of paragraph 2, whereby the Grantor declares his intention and object that any such decision of the Board must not be revised or challenged. Although then, clause (b) purports to direct or authorise the application of sums not exceeding Rs. 1000/- per month for the education instruction or training aboard of *deserving youths of the Islamic faith*—a designation which might well denote an intention on the part of the Grantor to benefit a section of 20 the public—the construction that the object is to benefit the public must be rejected upon a consideration of the aforementioned discretionary power and of the directions of the Grantor contained in clause (b). The argument is that, upon construction of the whole clause, the Board is directed to *give preference to deserving descendants of the Grantor's family*, and further that, since there is no obligation cast on the Board to apply moneys in each and every year for the purposes specified in the clause, the Board can in its discretion refrain from utilising the specified monthly sums except for the purposes of the education of such descendants. The Solicitor-General sought to underline his argument by 30 reference to clause (g) of paragraph 2. The Board, he said, would not be acting in breach of the trust if surpluses, accumulated either after application of income annually for the several purposes mentioned in clauses (b) to (f) or even by the expedient of remaining “inactive” with respect to the purposes specified in clauses (c) to (f), are kept in the reserve fund and applied solely or mainly for the education of family descendants. He pointed to the provisions in sub-clause (2) of clause (g) whereby the reserve fund can be used, in “absolute and uncontrolled discretion”, “in further- 40
 ance of all or any one or more of the various objects of the trust”, which he said would render unquestionable the right of the Board to apply the reserve fund only for the object specified in clause (b), and in so doing to prefer family descendants exclusively. His submission in brief was that no benefit under clause (b) is assured to deserving youths of the Islamic faith as such, and that in effect, if not also in intention, the benefit is or can properly be restricted to family descendants. At the least, having regard to the imperative direction for the selection of “deserving male descendants”, the provision that, *failing them*, beneficiaries of the “public class” would be eligible is of

remote and indirect nature, so that the element of "public benefit" required by Section 99 is not present. Hence, assuming that the gift in clause (b) is for a purpose mentioned in the definition of "charitable trust" namely "the advancement of education", the trust fails to satisfy the requirement in the definition that it must be *for the benefit of the public or a section of the public*.

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The expressions "public", "public benefit", and "benefit of the public", occurring in statutory provisions, have often to be construed by the Courts. It seems to me that the first step in the process of interpretation is to ascertain the ordinary grammatical meaning of the expression. In its ordinary meaning, "public" would mean "of, concerning, the people as a whole" and also "open to, shared by the people". In addition the term carries with it a connotation opposed to "private", which ordinarily means "not open to the public" or "one's own, individual or personal". If then it can be said that the contemplated benefit is of a "private" nature, it may lack the characteristic of being public even though it may in certain events be available to the public. I note also at this stage that the definition in Section 99 of the Trusts Ordinance does not require a trust to be *solely* for the public benefit, so that a trust which is essentially or substantially for the public benefit may reasonably be considered to fall within the definition. Let me take the case of the landlord of a block of flats who maintains a playing field, the use of which is regulated by some document which entitles the children of the tenants to play there on all such days as their parents may freely decide, and provides further that children of members of the public may use the field on other days. The man in the street or a city official might well come in time to regard the playing field as "public", if in practice it has habitually been used by the "privileged" children only on a specified days each week and been available for public use on other days. But if the matter is considered *in limine*, at a time when it is not clear that other children can ever enjoy a benefit, the rights of these others are merely theoretical and uncertain. A right to use a playing field would not be theoretical, and uncertain, if the only restriction as to user is that a child must firstly satisfy some authority that he is proficient at cricket or football, for then the designated section of the public would consist of all children who satisfy the test of proficiency at cricket or football. But in the example I have taken, there is a right of preference dependant on a *qualification which cannot be fulfilled by any child of a member of the public, as such*, and there is no certainty or assurance that children of members of the public can benefit.

It is in this ordinary and reasonable sense that I would in the first instance construe the expression "for the benefit of the public or a section of the public"—so that the test is whether, although a class or section of the public is designated in the instrument, members of that class or section can, *as such*, qualify for the benefit. Applying this test to the terms of the present instrument it would seem at the least doubtful

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whether the test is satisfied. The answer to the question whether deserving youths of the Islamic faith are *as such* qualified to receive educational assistance under clause (b), can only be “Yes, but if only moneys remain available from the specified sum of Rs. 1000/- per month or from apportionments from the reserve fund after providing for the education of such deserving family descendants as the Board may decide to assist, and furthermore only if the Board in its absolute discretion desires to educate Islamic youths who are not family descendants”. If that be the correct answer, then clause (b) does not contain the element of public benefit which should characterise a charitable trust. I also seriously doubt whether, having regard to the uncertainty of the rights of the general class of youths, the clause can even be regarded as being essentially or substantially for the benefit of a section of the public.

I have referred already to the dictum of Lord Wright in the *Indian Spinners Association case* (6) which generally speaking must be born in mind by Judges in Ceylon when concerned with the interpretation of language in enactments of the Ceylon Legislature. Nevertheless, the expression “for the benefit of the public or a section of the public” had been employed so frequently in judgments in England dealing with charitable trust, that it is difficult to resist the impression that the expression was used in our Ordinance to denote the same concept as in English Trust Law.

The following passage from Tudor on Charities has often been cited with approval:—“In the first place it may be laid down as a universal rule that the law recognises no purpose as charitable unless it be for a public character. That is to say, a purpose must, in order to be charitable, be directed to the benefit of the community or a section of the community”.

In the Judgment of the Privy Council in *Verge Vs. Somerville* (7) Lord Wrenbury said :...“.....to ascertain whether a gift constitutes a valid charitable trust so as to escape being void on the ground of perpetuity, a first inquiry must be *whether it is public, whether it is for the benefit of the community or for an appreciably important class of the community*”. In his observations in the case of *Oppenheim Vs. Tobacco Trust Co* : (8) Viscount Simonds lays down the same test in similar language :—“It is a clearly established principle of the law of charity that a trust is not charitable unless it is directed to the public benefit. This is sometimes stated in the proposition that it *must benefit community or a section of the community*. Negatively it is said that a trust is not charitable if it confers only private benefits”.

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Since the language of the Ceylon Trusts Ordinance so nearly corresponds with the language in which the test invariably applied in England is phrased, it is legitimate, if not necessary, to consult these authorities

in England in which the test has been applied in cases similar to that under consideration. Trusts which can benefit relatives or descendants of a settlor came in for exhaustive examination by Lord Greene in *Re Compton* (9) and the views and conclusions there expressed by the Master of the Rolls were approved by the House of Lords in *Oppenheim's case*. (8) subject only to the dissenting opinion of Lord MacDermott. It would seem to be settled law in England that a trust *for the relief of poverty* would be regarded as charitable even if the benefit is restricted to kin of the settlor; but the validity of such trusts has recently been doubted and it is clear that the cases are regarded as anomalous and will have no bearing except upon trusts for the relief of poverty. Clause (b) of the present instrument is in any event not of this class, its object being education, and not the relief of poverty.

There are then the so-called "founder's kin" cases, in which the English Court had for long recognised trusts for the endowment of educational institutions as being charitable notwithstanding the reservation of benefits to descendants or relatives of the settlor. Lord Greene in *Compton's case*, (9) after examination of the earlier authorities, doubted the correctness of the proposition in *Tudor* (at page 30) that "bequests for the education of the donor's descendants and kinsmen at schools and colleges are valid bequests". With respect, it seems to me that the authorities only support the view that the trust in such a case would be construed as being one to some particular college or foundation upon trust to educate descendants there. The instrument I am now considering cannot be so construed, there being no specified educational institution designated for the purpose of the trust. The trust is *Re Compton* (9) itself was for the education of Compton and Powell and Montague children and was held not to be charitable on the ground that "a gift for the education of descendants of named persons must be regarded as a family trust and not as one for the benefit of a section of the community, on any fair view of what that phrase may mean". Lord Greene thought that "a gift under which the beneficiaries are defined by reference to a purely personal relationship to a named propositus cannot on principle be a valid charitable gift" (at page 131).

The only earlier case on comparable facts was that of *Re Rayner*, (1) a decision of Eve J. which was disapproved by the Court of Appeal and subsequently doubted by Viscount Simonds and Lord Normand in *Oppenheim's case*. (8)

Before referring to a subsequent decision upon which Mr. Perera very strongly relied and which the Board of Review has applied, it would be useful to summarise his arguments.

The proper mode of interpretation of clause (b) it is said, would be to ascertain the primary object of the disposition. The primary object here

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is “ the education instruction and training of deserving youths of the Islamic faith born of muslim parents of the Ceylon Moorish community permanently resident in Ceylon ”. (I should mention that the limitation to the Ceylon Moorish community is derived from references to that community in sub-clauses II and III of clause (b). Mr. Perera concedes that having regard to these limiting references the class intended to be benefited is not the wider class “ deserving youth of the Islamic faith ” *simpliciter* but rather the narrower class I have just described). This class I will assume for the purpose of discussion to be “ a section of the public ”, The further argument is that the 10 “ order of selection ” set down in the latter part of the clause (b) merely confers a right of preference on such deserving youths of the Islamic faith as are also descendants of the family of the Grantor. A descendant who does not belong to the primary class would not be eligible for the benefit and even a descendant who does so belong may only be selected if he is deserving; preference for him on the ground of his being a descendant is contemplated, but only if he is in other respects as deserving of the benefit as other youths of the primary class. Such a right of preference does not, it is said, detract from the public character of the primary object of clause (b). 20

The counter to the Solicitor-General’s argument as to the combined effect of clauses (b) and (g) was that the right of preference for family descendants will be available only in respect of the sum not exceeding Rs. 1000/- per month specified in clause (b) and not in the event of surpluses or accumulations in the reserve fund being utilised for the purposes mentioned in clause (b). The ground of this distinction is that the reference in clause (g) to the “ various objects of the trust ” would denote in this context, not the whole “ scheme ” set out in clause (b), but only the primary object of the disposition in that clause. This distinction, it is argued, is apparent in clause (b) itself, for the order of selection is pre-30 scribed only for “ the recipients of the *benefits provided for in this clause* ”, that is to say, the monthly one thousand rupees benefit, and would not apply when surpluses are used for the education abroad of Muslim youths. Moreover, the exclusion of the order of selection is also implicit in clause (g) itself where the language “ *in such manner as the Board may in its absolute and uncontrolled discretion decide* ” enables the Board to disregard the manner of selection contemplated in clause (b). It is urged also that the discretion conferred on the Board is of a fiduciary character and that the intention therefore is that the Board will not so act as to defeat or unduly diminish the benefits intended to be conferred 40 on the primary class of beneficiaries. The English decision in support of these arguments is that of *Re Koettgen* (11) decided by Upjohn, J. which needs very close consideration. The objects of the trust set up in that case were thus defined :—“ The persons eligible as beneficiaries under the fund shall be persons of either sex who are British born subjects and who are desirous of educating themselves or obtaining tuition for a higher commercial career but whose means are insufficient or will not allow of their obtaining such education or tuition at their own expense; in select-

ing beneficiaries it is my wish that the charity trustees shall give a preference to any employees of John Batt & Co, (London), Ltd., or any members of the families of such employees; failing a sufficient number of beneficiaries under such description then the persons eligible shall be any persons of British birth as the charity trustees may select. Provided that the total income to be available for benefiting the preferred beneficiaries shall not in any one year be more than seventy-five per cent of the total available income for such year ”.

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It was conceded that the trust was for a charitable purpose, namely the advancement of education and was as to twenty-five per cent of the income a valid charitable trust. But the validity of the trust as to seventy-five per cent of the income was challenged on the ground that the provisions for the application of the income did not have the requisite degree of public benefit. Upjohn J. was of opinion that the desire of the testatrix to prefer the members of the families of the named firm must be read in an imperative sense. But he did not attach much significance to the possible practical effect of the preference clause;—
“ In some years there might be sufficient members of that limited class to fill the seventy-five per cent available for them, and in other years there might not be. The evidence, as I have said, is inconclusive on this point. The time may come when John Batt & Co. (London), Ltd., ceases to carry on business. and in that event the income of the whole trust fund be applied for the benefit of the primary class which fulfils qualifications contained in sub-clause (d) ”.

That view of the “ facts ” probably explains why the learned Judge rejected the construction (against a trust) that the public could only benefit when the preferred class of beneficiaries failed. He was satisfied that the first sentence in paragraph (d) of the instrument specified the primary class of beneficiaries and that the primary trust was not invalidated by the provisions for the selection from a narrower group although that provision was imperative.

I must assume the correctness of the view taken on the facts, though it was formed apparently without strict regard to the dictum of Viscount Simonds in *Oppenheim's* case, (8) “ it must not I think be forgotten that charitable institutions enjoy rare privileges and that the claim to come within that privileged class should be clearly established ”. But I have great respect to disagree with the view that the recital in the forefront of paragraph (d) of a desire to benefit a section of the public, taken together with the probability that benefits will accrue to that section, will constitute the section as the primary class, irrespective of the limitation of the element of public benefit, which the subsequent imperative requirement of preference for a special group imposes. If the order in which a settlor's wishes are set down can properly be regarded as significant for the purpose of ascertaining his primary object, then would the *Koettgen* disposition have been construed differently had the designation

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of British born subjects occurred only *after* the preference clause ?

Whatever the form or arrangement of a disposition, its primary object can be ascertained only after examination of all its provisions, and if the primary object as so ascertained is the benefit of the public, then any subsequent inquiry as to whether the object is invalidated by any particular provision is idle, for account would already have been taken of the significance of all such provisions. Why then did Upjohn J. make such a subsequent inquiry ? The reason, I think with much respect, is that he had not taken the provision for selection into account before deciding which was the primary class of beneficiaries. The same error is inherent in the mode of construction suggested on behalf of the Trustees in this case.

In the *Koettgen* (11) case the following summary of the earlier law from the judgment of Jenkins L. J. in *Re Scarisbrick's Will Trusts* (12) was cited :—

- (i) “ It is a general rule that a trust or gift in order to be charitable in the legal sense must be for the benefit of the public or some section of the public;.....”
- (ii) An aggregate of individuals ascertained by reference to some personal tie (eg; of blood or contract) such as the relations of a particular individual, the members of a particular family, the employees of a particular firm, the members of a particular association, does not amount to the public or a section thereof for the purposes of the general rule;.....”
- (iii) It follows that according to the general rule above stated a trust or gift under which the beneficiaries or potential beneficiaries are confined (*that is an important word*) to some aggregate of individuals ascertained as above is not legally charitable even though its purposes are such that it would have been legally charitable if the range of potential beneficiaries had extended to the public at large or a section thereof (eg; an educational trust confined as in *Re Compton* to the lawful descendants of three named persons, or, as in *Oppenheim Vs. Tobacco Securities Trust Co., Ltd.* to the children of employees or former employees of a particular company); ”.

The Judgment of Jenkins L. J. in *Scarisbrick's* case continued as follows :—

- (iv) “ There is, however, an exception to the general rule in that trusts or gifts for the relief of poverty have

been held to be charitable even though they are limited in their application to some aggregate of individuals ascertained as above, and are, therefore, not trusts or gifts for the benefit of the public or a section thereof. This exception operates whether the personal tie is one of blood (as in the numerous so-called "poor relations" cases, to some of which I will presently refer) or of contract".

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To judge from the comment of Upjohn J. that "confined" in the third paragraph of the summary is an important word, it would seem that the paragraph was assumed to be authority for the proposition that the element of public benefit is negated only when the potential beneficiaries are *confined* to some aggregate of individuals, and not when some such aggregate is preferred to other members of the public. But the decision in *Scarisbrick's* (12) case was not concerned with any such distinction; the only question it decided was that the line of authorities recognising the validity of "poverty" trusts for poor relatives applied not only to "permanent" trusts, but also to trusts for immediate distribution. Neither the facts nor the law under consideration in that case rendered it necessary for the Court to make any observation relevant to the problem which subsequently arose in *Re Koettgen*. In stating his proposition (iii), Jenkins L. J. recorded the principle of earlier decisions (*Re Compton*), merely for the purpose of pointing thereafter (in his proposition (iv)) to the exception to that principle, which was an exception directly relevant to the case he had to decide. In such a context, there was no need for the learned Lord Justice, either expressly or by implication, to approve or disapprove a disposition, the beneficiaries under which are a group of individuals, together with, but having preference before, a section of the public. I would not, therefore, attach any special significance to his use of the word "confined". Indeed, if "confinement" of the benefit is to be regarded as a proper test, a disposition for the education of *ten* British born subjects, *nine* of whom must at all times be relatives of the settlor, would have to be construed to be a valid charitable trust. That example, to my mind, reduces such a test to an absurdity. The converse example, namely where one out of ten beneficiaries must always be a family descendant, will of course present difficulty, though such a trust might properly be regarded as being essentially or substantially for the benefit of the public and therefore valid, in application perhaps of the maxim *de minimis non curat lex*. Before leaving the *Koettgen* case I would observe that there has been an inclination on the part of some Judges (Lord Mac Dermott in *Oppenheim's* case was one of them) to look with some degree of favour on trusts for the benefit of employees of particular organisations, presumably because there might be some justification for the view that modern business organisations are so large and employ such numerous personnel that the employees of such organisations can fairly be regarded as a section of the public. If that were the view which moved Upjohn J. to regard as unimportant the pre-

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ference clause in *Koettgen's* case, I would not for present purposes need to disagree with it. But that consideration apart, an examination of the decisions which have been brought to our notice satisfies me that *Koettgen's* case was one of the first instance and that the decision cannot be justified as being based on precedent. For reasons already stated I do not propose to follow it, but at the least it can properly be distinguished on the ground that a preference clause in favour of family descendants was not there involved. The English cases do not therefore lead me to a conclusion in any way different from that reached on first impression upon consideration of the ordinary meaning of the expression "for the benefit of the public or a section of the public". I would hold therefore that the purpose mentioned in clause (b) of paragraph 2 of the Trust instrument before me is not one which satisfies the requirement of "public benefit", prescribed in Section 99 of the Trusts Ordinance, and that the instrument does not create a valid trust.

Counsel for the Trustees did not argue that the income intended by the settlor to be utilised under clause (c) to (f) of the instrument can be regarded as being income of a separate trust and therefore entitled to exemption from tax. Indeed having regard to the powers exercisable by the Board under paragraph (g), and the uncontrolled discretion to restrict the use of the income and of the reserve fund for the purposes mentioned in paragraph (b), one can well understand why no question of separation was raised in these proceedings. I am not called upon therefore to make any further observations with regard to it.

I have considered the Trust instrument on the basis that the trust does not qualify for the tax exemption unless it comes within the scope of the definition in Section 99 of the Trusts Ordinance. But even if that is an erroneous basis, I would hold that the income of the trust is not exempt from tax because the Trust fails to attain the qualification of "public character" required by paragraph (c) of Section 7 (1) of the Income Tax Ordinance. The argument for the Trustees that this requirement was satisfied was founded upon the decision in *Re Koettgen*, (11) or at least upon corresponding reasoning. In my opinion, "public character" means much the same thing as "for the benefit of the public or a section of the public". The "private nature" of the benefit conferred by paragraph (b), and by paragraph (g) read in conjunction therewith, takes the trust out of the class denoted by the expression "trust of a public character". Even if (contrary to the view I hold) it be proper to regard the trust in this case as a valid charitable trust on the analogy of the "poor relations" or "founder's kin" cases in England, the tax exemption provision cannot apply in the absence of the element of "public character" required by that provision.

Among other matters raised by the Solicitor-General there are two upon which some expression of opinion would perhaps be desirable,

One argument was that the trust does not fall within the description of a "trust *established* solely for charitable purposes"; in fact the question as formulated by the Board of Review in the Case Stated was the same as that raised in this argument of the Solicitor-General. Briefly stated, the point argued is that the exemption only applies to a trust which is created or set up solely for charitable purposes and which contemplates the application of the income only for such purposes right from the inception of the trust. In the present case the purposes were not always charitable for the reason that the Proviso at the end of clause 2 requires the Trustees, during the lifetime of the Grantor, to apply the income for such purposes as the Grantor may direct.

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I cannot agree that such a significance should be given to the word "established". In the first place it would seem that for grammatical purposes it is necessary to use *some* verb in conjunction with the word "trust", for else the expression "trust solely for charitable purposes" *simpliciter* might have been ungrammatical. Secondly, I agree with the argument for the Trustees that the language in Section 7 (1) (c) is only intended to denote a trust having for the time being legal effect or operation, its purposes being solely charitable. Any other view of the matter would have anomalous and even absurd results.

Another objection taken by the Solicitor-General was that the purpose specified in clause (f) is not for the benefit of the public. He relied in this connection on decisions, such as that in the Australian case of *Dunne Vs. Byrne* (13) decided by the Privy Council, which have held that dispositions generally "for religious purposes" or "for charitable purposes" to be determined in the direction of a trustee are not charitable trusts because the trustee would be entitled to apply money for purposes commonly, though not legally, regarded as charitable. In the present case, however, although the Board enjoys a discretion, the purpose specified is "charity once a year during the month of Ramalham". The Board of Review recorded evidence as to the significance to Muslims of the month of Ramalham and to the practice of the distribution of alms during that month enjoined by the religion of Islam. The Board of Review was I think entitled on that evidence to decide as it did, that "charity" in clause (f) means only the relief of the poor. The Trustees would not therefore be entitled to utilise money under clause (f) except for purposes properly charitable within the meaning of Section 99 of the Trusts Ordinance and the definition in Section 2 of the Income Tax Ordinance.

The Solicitor-General relied also on some observations of Viscount Simonds in *Inland Revenue Commissioners Vs. Baddeley* (14) in which he doubted whether "a trust can qualify as a charity within the fourth clause in *Pemsel's* case (15) if the beneficiaries are a class of persons, not only confined to a particular area, but selected from within it by reference

No. 8
Judgment
of the
Supreme
Court
26-11-58
—continued.

to a particular creed". The present trust is distinguishable on the ground that the dispositions here are not of the fourth class but clearly for education and the relief of poverty, and the observations of the learned Lord Chancellor are probably not applicable in this case. It is to be noted also that the learned Lords who concurred in the decision ultimately given disisted from expressing any opinion on the point made by the Lord Chancellor. In any event the judgment of the Privy Council in the *Indian Spinners Association Case* (6) would be sufficient authority for the Courts in Ceylon to interpret the intention of the Ceylon Legislature by reference to the particular circumstances and conditions of life in this country. I think that there can be no question, having regard to such circumstances and conditions that the members of the Moorish community in Colombo or in Ceylon, being of the Islamic faith, would constitute a section of the public for the purposes of the relevant law and that a trust for their benefit would be one of a public character.

Apart then from the arguments based upon the true construction of paragraph (b) of the instrument, and of paragraph (g) read in relation to paragraph (b), there are in my opinion no other grounds for holding that the income of the trust is not entitled to exemption from income tax.

In the result, I answer in the negative the second question which we are invited to decide. The Respondents must pay the costs of these proceedings which I would fix at Rs. 2,100/-.

(Sgd.) H. N. G. FERNANDO,

Puisne Justice.

SINNETAMBY, J.

I agree.

(Sgd.) N. SINNETAMBY,

Puisne Justice.

Case References.

Case
References.

- (1) The Attorney General *Vs.* Valliyamma Atchie, 45 N. L. R. 230.
- (2) Shell Company of Australia, Ltd. *Vs.* Federal Commissioner of Taxation. (1931) A. C. 275.
- (3) Commissioners of Inland Revenue *Vs.* Sneath (1932 2 K. B. 362.)
- (4) The Doctrine of Res Judicata, 1924, by Spencer-Bower at Page 14.
- (5) Hoystead and Others *Vs.* The Commissioner of Taxation (1926) A. C. 155.
- 10 (6) All India Spinners Association of Mirzapur, Ahmedabad, *Vs.* Commissioner of Income-Tax, Bombay Presidency, Sind and Baluchistan. 31 A. I. R. (P. C. 88) at page 91.
- (7) Verge *Vs.* Somerville and Others (1924) A. C. 496.
- (8) Oppenheim *Vs.* Tobacco Securities Trust Co., Ltd. and Others. 1951. 1 A. E. R. 31.
- (9) Powell *Vs.* Compton and Others (1945) Ch. D. 123.
- (10) Re Rayner; Cloutman *Vs.* Regnart 122 L. T. 577.
- (11) Re Koettgen (deceased). Westminster Bank, Ltd. and Another *Vs.* Family Welfare Association Trustees, Ltd. and Others
20 (1954) 1 A. E. R. 581.
- (12) Re Scarisbrick's Will Trusts. Cockshott *Vs.* Public Trustee and Others. (1951) 1 A. E. R. 822.
- (13) Most Reverend Robert Dunne and Another *Vs.* James Byrne. (1912) A. C. 407.
- (14) Inland Revenue Commissioners *Vs.* Baddeley and Others. Same *Vs.* Same. (1955) 1 A. E. R. 525.
- (15) The Commissioners for Special Purposes of the Income Tax *Vs.* John Frederick Pemsel. (1891) A. C. 531.

Decree of the Supreme Court

Income Tax Case Stated No. 3/57.

**ELIZABETH THE SECOND, QUEEN OF CEYLON AND OF HER OTHER
REALMS AND TERRITORIES, HEAD OF THE COMMONWEALTH**

IN THE SUPREME COURT OF THE ISLAND OF CEYLON

CASE STATED for the opinion of the Honourable the Supreme Court under the provisions of Section 74 of the Income Tax Ordinance (Cap. 188) upon the application of the Commissioner of Income Tax.

10

THE COMMISSIONER OF INCOME TAX, COLOMBO.

Appellant.

against

THE TRUSTEES OF ABDUL GHAFOOR TRUST, COLOMBO.

Respondents.

No. B. R. A. 248

This cause coming on for hearing and determination on the 30th September, 1st-3rd, 7th-10th, October and 26th November, 1958, and on this day, upon an appeal preferred by the Appellant abovenamed before the Hon. H. N. G. Fernando, and the Hon. N. Sinnetamby, Puisne²⁰ Justices of this Court, in the presence of Counsel for the Appellant, and respondents.

The opinion of this Court is that the income of the trust is not entitled to exemption from income tax.

And it is further decreed that the Respondents do pay to the Appellant the costs of these proceedings fixed at Rs. 2,100/-.

(The annexed are the reasons)

Witness the Hon. Hema Henry Basnayake, Q. C., Chief Justice at Colombo, the 4th day of December, in the year One thousand Nine hundred and fifty-eight and of Our Reign the Seventh.

30

(Sgd.) B. F. PERERA,
Deputy Registrar, S. C.

No. 10

Application for Conditional Leave to Appeal to the
Privy CouncilNo. 10
Application
for Condi-
tional Leave
to Appeal to
the Privy
Council
23-12-58.

IN THE SUPREME COURT OF THE ISLAND OF CEYLON

In the matter of an application under Rule 2 of the Schedule to Appeals Privy Council Ordinance (Chapter 85) for Conditional Leave for Appeal to Her Majesty the Queen in Privy Council.

10 The Commissioner of Income Tax.

Assessor-Appellant.

vs.

The Trustees of the Abdul Gaffoor Trust.

Assesseees-Respondents.

1. Mohamed Falil Abdul Caffoor of 36, Pendennis Avenue, Colombo 3.
2. Mohamed Mohideen Abdul Caffoor of "Gaffoor Villa", Maharagama.
3. Mohamed Rafi Abdul Caffoor of 57, Green Path, Colombo 3.
4. Abdul Hamced Mohamed Ismail of 139, Kynsey Road, Colombo 7, the Trustees of the Abdul Gaffoor Trust.

20

Assesseees-Petitioners.

vs.

The Commissioner of Income Tax.

Respondent.

On this 23rd day of December 1958.

The Petition of the Assesseees-Petitioners abovenamed and the Assesseees - Respondents in S.C. No. 3 Income Tax Case Stated (BRA - 248) of 1957 appearing by Lucian Valentine Perera, Proctor states as follows:—

1. The Assesseees-Petitioners were the Assesseees-Respondents and
30 the Respondent was the Assessor - Appellant in S.C. Income Tax Case Stated (BRA-248) of 1957.

2. That the judgement of the Supreme Court in the said case was delivered on the 26th November 1958.

No. 10
Application
for Condi-
tional Leave
to Appeal
to the Privy
Council
23-12-58.
—continued.

3. That feeling aggrieved by the judgement of this court pronounced on the 26th November 1958 the Assesseees - Petitioners abovenamed are desirous of appealing therefrom to Her Majesty the Queen in Council.

4. The said judgement is a final judgement of Your Lordships' Court in a civil action between the Respondent abovenamed and the Assesseees - Petitioners and the amount of tax in dispute as set forth by the Board of Review under section 74 subsection 2 of the Income Tax Ordinance (Chapter 188) is Rupees One Hundred and thirty three thousand five hundred and ten and cents thirty six¹⁰ (Rs. 133,510.36) and in the circumstances the value of the matter in dispute in such civil action is over Rupees Five thousand (Rs. 5,000/-).

5. That notices of the intended application for leave to appeal were served on the Respondent in terms of Rule (2) of the Rules in the Schedule to the Appeals (Privy Council) Ordinance on the 4th day of December 1958 by sending notices to the Respondent abovenamed by

- (a) registered post
- (b) personal service and as more fully set out in the affidavit annexed here to and pleaded as part and parcel of this Petition. 20

Wherefore the Assesseees - Petitioners pray that Your Lordships' Court be pleased to grant them Conditional Leave to Appeal against the said judgement of this Court dated the 26th November 1958 to Her Majesty the Queen in Council and for costs and such other and further relief as to Your Lordships' Court shall seem meet.

(Sgd.) LUCIAN V. PERERA,
Proctor for Assesseees-Petitioners.

No. 11

No. 11
Decree of the
Supreme
Court grant-
ing Condi-
tional Leave
to Appeal to
the Privy
Council
26-1-59.

Decree of the Supreme Court Granting Conditional Leave to Appeal to the Privy Council. 30

S.C. Application No. 533.

ELIZABETH THE SECOND, QUEEN OF CEYLON AND OF HER OTHER
REALMS AND TERRITORIES, HEAD OF THE COMMONWEALTH

IN THE SUPREME COURT OF THE ISLAND OF CEYLON

In the matter of an application dated 23rd December, 1958, for
Conditional Leave to Appeal to Her Majesty the Queen in Council

by the Assesseees - Appellants against the decree dated 26th November, 1958.

1. Mohamed Falil Abdul Caffoor of 36, Pendennis Avenue, Colombo 3.
2. Mohamed Mohipeen Abdul Caffoor of "Gaffoor Villa", Maharagama.
3. Mohamed Rafi Abdul Caffoor of 57, Green Path, Colombo 3.
4. Abdul Hameed Mohamed Ismail of 139, Kynsey Road, Colombo 7. the Trustees of the Abdul Gaffoor Trust.

No. 11
Decree of the
Supreme
Court grant-
ing Condi-
tional Leave
to Appeal to
the Privy
Council
20-1-59.
—continued.

*Assesseees-Respondents.
Appellants.*

10

against

The Commissioner of Income Tax, Colombo.

*Assessor-Appellant.
Respondent.*

Income Tax Case Stated (BRA-248)
of 1957—Supreme Court No. 3.

This cause coming on for hearing and determination on the 26th day of January, 1959 before the Hon. H. W. R. Weerasooriya, and the Hon. K. D. de Silva, Puisne Justices of this Court, in the presence of Counsel for the Assesseees-Petitioners.

20 It is considered and adjudged that this application be and the same is hereby allowed upon the condition that the applicants do within one month from this date;—

1. Deposit with the Registrar of the Supreme Court a sum of Rs. 3000/- and hypothecate the same by bond or such other security as the Court in terms of Section 7 (1) of the Appellate Procedure (Privy Council) Order, 1921, shall on application made after due notice to the other side approve.

2. Deposit in terms of provisions of Section 8 (a) of the Appellate Procedure (Privy Council) Order 1921, with the Registrar a sum of 80 Rs. 300/- in respect of fees mentioned in section 4 (b) and (c) of the Appeals (Privy Council) Ordinance (Chapter 85).

Provided that the applicants may apply in writing to the said Registrar stating whether they intend to print the record or any part thereof in Ceylon, for and estimate of such amounts and fees and there-after deposit the estimated sum with the said Registrar.

Witness the Hon. Hema Henry Basnayake, Q. C., Chief Justice at Colombo, the 29th day of January, in the year One thousand Nine hundred and fifty-nine and of Our Reign the Seventh.

(Sgd.) B. F. PERERA,
Deputy Registrar, S.C.

40

No. 12
Application
for Final
Leave to
Appeal to
the Privy
Council
12-2-59.

No. 12.

**Application for Final Leave to Appeal to the
Privy Council**

IN THE SUPREME COURT OF THE ISLAND OF CEYLON

In the matter of an application under the Appeals (Privy Council) Ordinance
Chapter 85 for leave to appeal to Her Majesty in Council.

The Commissioner of Income Tax.

Assessor-Appellant.

vs.

The Trustees of the Abdul Gaffoor Trust.

Assesseees-Respondents.

10

Income Tax Case Stated (BRA-248)
of 1957 S.C. No. 3. Application
No. 533 of 1958.

1. Mohamed Falil Abdul Caffoor of 36, Pendennis Avenue, Colombo 3
 2. Mohamed Mohideen Abdul Caffoor of "Gaffoor Villa" Maharagama
 3. Mohamed Rafi Abdul Caffoor of 57, Green Path, Colombo 3.
 4. Abdul Hameed Mohamed Ismail of 139, Kynsey Road, Colombo 7.
- The Trustees of the Abdul Gaffoor Trust.

*Assesseees-Petitioners. 20
Applicants*

vs.

The Commissioner of Income Tax.

Respondent.

On this 12th day of February 1959.

The Petition of the Assesseees - Petitioners/Applicants abovenamed
appearing by Lucian Valentine Perera their Proctor showeth as follows:—

1. The Assesseees-Petitioners/Applicants on the 26th day of January
1959 obtained conditional leave from the Honourable Supreme Court to
appeal to her Majesty the Queen in Council against the judgement of 30
this court pronounced on the 26th day of November, 1958.

2. The Assesseees - Petitioners/Applicants in compliance with the
conditions on which such leave was granted (a) have duly deposited with
the Registrar of the Supreme Court a sum of three thousand Rupees
(Rs. 3,000/-) and hypothecated same by bond on the eleventh February
1959 and (b) has also deposited in terms section 8 (a) of the Appellate
Procedure (Privy Council) Order with the Registrar of the Supreme

Court on the 11th February 1959 a sum of Rs. 300/- in respect of the amounts and fees mentioned in Section 4 (2) (b) and (c) of the Ordinance Chapter 85.

3. The Assessee-Petitioners Applicants have given notice of this application for Final Leave to Appeal to the Respondent, the Commissioner of Income Tax, and to his Proctor A. H. M. Sulaiman, the Crown Proctor, on the 11th February 1959 by sending notices in the following terms:—

“Supreme Court No. 3 of 1957 Income Tax Case Stated BRA-248
10 The Commissioner of Income Tax *vs.* The Trustees of the Abdul Gaffoor Trust.

S.C. Application No. 533 of 1958.

Mohamed Falil Abdul Caffoor and 3 others *vs.* The Commissioner of Income Tax.

Take notice that we (1) Mohamed Falil Abdul Caffoor of 36 Penden-
nis Avenue Colombo 3, (2) Mohamed Mohideen Abdul Caffoor of “Gaffoor
Villa” Maharagama (3) Mohamed Rafi Abdul Caffoor of 57, Green Path
Colombo 3 and (4) Abdul Hameed Mohamed Ismail of 139, Kynsey Road,
Colombo 7. (the Assessee-Respondents in S. C. No. 3 of 1957 Income
20 Tax Case Stated BRA-248 and applicants for leave to appeal to Her
Majesty in Council in S. C. Application No. 533 of 1958) have complied
with the conditions imposed on us by the Order of the Supreme Court
allowing conditional leave and by the rules relating to applications for
Final Leave to Appeal to Her Majesty in Council and that we shall file
application for Final Leave to Appeal within one week from the date hereof.”

- (a) by registered post addressed to the Commissioner of Income Tax to his office at the New Secretariat, Senate Square, Colombo.
- (b) by personal service by delivering a duplicate of the notice to the Respondent annexed hereto marked ‘Y’ which bears his
30 acknowledgement.
- (c) by registered post addressed to Mr. A. H. M. Sulaiman, Proctor for the Commissioner of Income Tax, to the Crown Proctor’s Office, Attorney General’s Department, Colombo 12.

Wherefore the Assessee-Petitioners/ Applicants pray:—

- (a) that they be granted Final Leave to Appeal against the said judgment of this Court dated the 26th November 1958 to Her Majesty the Queen in Council,
- (b) for costs and
40 such other and further relief as this Court shall seem meet.

(Sgd.) LUCIAN V. PERERA,
Proctor for Assessee-Petitioners/Applicant .

No. 12
Application
for Final
Leave to
Appeal to
the Privy
Council
12-2-52.
—continued.

No. 13
Decree
of the
Supreme
Court
Granting
Final Leave
to Appeal to
the Privy
Council
3-3-59

No. 13.

**Decree of the Supreme Court Granting Final Leave
to Appeal to the Privy Council**

S. C. Application No. 90

ELIZABETH THE SECOND, QUEEN OF CEYLON AND OF HER OTHER
REALMS AND TERRITORIES, HEAD OF THE COMMONWEALTH

IN THE SUPREME COURT OF THE ISLAND OF CEYLON

In the matter of an application dated 12th February, 1959, for Final
Leave to Appeal to Her Majesty the Queen in Council by the
Assessee-Appellants against the decree dated 26th November, 1958. 10

1. Mohamed Falil Abdul Caffoor of 36, Pendennis Avenue, Colombo 3.
2. Mohamed Mohideen Abdul Caffoor of "Gaffoor Villa", Maharagama.
3. Mohamed Rafi Abdul Caffoor of 57, Green Path, Colombo 3.
4. Abdul Hameed Mohamed Ismail of 139, Kynsey Road, Colombo 7,
the Trustees of the Abdul Gaffoor Trust.

*Assessee-Respondents.
Appellants.*

vs.

The Commissioner of Income Tax, Colombo.

*Assessor-Appellant. 20
Respondent.*

Income Tax case stated (BRA—248)
of 1957 Supreme Court No. 3.

This cause coming on for hearing and determination on the 3rd day of
March, 1959, before the Hon. K. D. de Silva and the Hon. H. N. G.
Fernando, Puisne Justices of this Court, in the presence of Counsel for
the Assessee-Petitioners.

It is considered and adjudged that the application for Final Leave
to Appeal to Her Majesty the Queen in Council be and the same is
hereby granted. 30

Witness the Hon. Hema Henry Basnayake, Q.C., Chief Justice at
Colombo, the 6th day of March, in the year One thousand Nine hundred
and fifty-nine and of Our Reign the Eight.

(Sgd.) B. F. PERERA,
*Deputy Registrar, S.C.,
dsc,*

Deed No. 1833

COPY P1

P 1
Deed
No. 1833
attested by
C. M. G. de
Saram
Notary
Public
24-12-42

Prior Registration

Drawn by us

Colombo A 184/113.

(Sgd.)

Notaries Public.

C. M. G. DE SARAM,
Notaries &c.
Colombo.

10

No. 1833

THIS INDENTURE is made between Noor Deen Hadjiar Abdul Caffoor of Colombo in the Island of Ceylon (hereinafter called "the Grantor") of the one part and Noor Deen Hadjiar Abdul Careem Abdul Rahman Mohamed Ghouse Uduma Lebbe Marikar Mohamed Mohideen and Abdul Hameed Mohamed Ismail all of Colombo aforesaid (hereafter called "the Trustees") of the other part.

WHEREAS by a certain conveyance bearing No, 1832 and attested by the Notary attesting these presents and executed immediately before the execution of these presents after reciting that the Grantor was seised and possessed of or otherwise well and sufficiently entitled to all that allotment of land (with the building standing thereon called and known as "Gaffoor Building") in the schedule to the said conveyance No. 1832 and in the schedule hereto fully described and that he was desirous of conveying and assuring the said allotment of land building and premises to the Trustees upon certain trusts of and concerning the said allotment of land building and premises to be declared in a deed (being this deed) to be executed immediately after the execution of the said conveyance No. 1832 (therein referred to as "the said trust deed") the Grantor did grant convey assign transfer set over and assure unto the Trustees the said allotment of land building and premises together with all the fixtures and fittings thereto belonging (of the value of Two million and fifty thousand Rupees (Rs. 2,050,000/-) of lawful money of Ceylon) and all rights ways privileges easements servitudes and appurtenances whatsoever thereunto belonging or in anywise appertaining thereto or held used or enjoyed therewith or reputed or known as part and parcel thereof and all the estate right title interest property claim and demand whatsoever of the Grantor in to out of or upon the same TO HAVE AND TO HOLD the same unto the Trustees upon the trusts powers and provisions set forth in the said trust deed.

P 1
 Deed
 No. 1833
 attested by
 C. M. G. de
 Saram
 Notary
 Public
 24-12-42
 —continued.

NOW THIS INDENTURE WITNESSETH and it is hereby agreed and declared as follows:—

1. In these presents unless there be something in the subject matter or context repugnant thereto or inconsistent therewith the singular shall include the plural and the following words and expressions shall have the several meanings assigned to them that is to say the expression "the Trustees" shall mean and include the said Noor Deen Hadjar Ahdul Careem Abdul Rahman Mohamed Ghouse Uduma Lebbe Marikar Mohamed Mohideen and Abdul Hameed Mohamed Ismail or the survivors or survivor of them and the Trustees and Trustee for the time 10 being and from time to tiue of these present the term "Board" shall mean the Board as provided for in clause 9 hereof and the person or persons elected from time to time in the place of any member or members who shall die or be unwilling or shall refuse to act or to execute his office or shall desire to retire from the office or shall be absent from this Island for a continuous period exceeding twelve months (except with the permission of the Board) and the words "trust property" shall mean and include the said allotment of land building and premises fully described in the said schedule hereto and the income thereof and the investments and other property or assets for the time 20 being subject to the trusts created by these presents.

2. THE Trustees shall stand possessed of the trust property with power to let lease and manage the same or any part or portion thereof and *shall apply the nett* rents profits dividends and income thereof (after payment thereout of all rates taxes and other outgoings and after reserving a sum of One thousand Rupees (Rs. 1000/-) a month for the proper upkeep repair and maintenance of the trust property) *for all or any of the purposes following as the Board in its absolute and uncontrolled discretion may decide* that is to say:—

(a) A sum not exceeding one thousand rupees (Rs. 1000/-) a month 30 for the remuneration of the Trustess and the expenses incurred by them in connection with the administration of the trust and for the payment of the costs of professional Accountants Solicitors Counsel or Agents or Managers or other persons whomsoever for or relating to any services rendered or other things done in connection with matters relating to the trusts hereby created or the trust property.

(b) *A sum not exceeding in all one thousand rupees (Rs. 1000/-) a month* for the education instruction or training in England or elsewhere abroad of *deserving youths of the Islamic Faith* in such professions vocations occupations industries arts or crafts trades employments 40 *subjects lines or any other departments of learning or human activity* whatsoever as the Board may in its aforesaid discretion decide in the case of each such deserving youth with a like discretion in the Board from time to time change modify or alter or completely discontinue in the case of each such youth either the object or objects of instruction education or

training selected for him by the Board (from among the objects enumerated above) or the place or places or countries whereat such education training or instruction is being given from time to time. The Board may under a like discretion partially or wholly discontinue any assistance it may have given or may be giving in the case of any of such youths. It shall be lawful for the Board out of the said sum to pay for or provide the whole or any part of the cost of any such youth going abroad from or in returning to Ceylon once or oftener as the Board may under such discretion aforesaid from time to time decide. *The recipients of the*
 10 *benefits provided for in this Clause shall be selected by the Board from the following classes of persons and in the following order:—*

P 1
 Deed
 No. 1833
 attested by
 C. M. G. de
 Saram
 Notary
 Public
 24-12-42
 —continued.

- (i) *male descendants along either the male or female line of the Grantor or of any of his brothers or sisters failing whom*
- (ii) *youths of the Islamic Faith not being male descendants as aforesaid of the Grantor or of his brothers or sisters born of Muslim parents of the Ceylon Moorish Community permanently resident in the City of Colombo (wherever such youths may have been or be resident from time to time) failing whom*
- 20 (iii) *youths of the Islamic Faith not being male descendents as aforesaid of the Grantor or of his brothers or sisters born of Muslim parents of the Ceylon Moorish Community permanently resident anywhere else in the said Island of Ceylon other than in Colombo (wherever such youths may have been or be*
 30 *resident from time to time.)*
- (c) A sum not exceeding two hundred and fifty rupees (Rs. 250/-) a month for the education of deserving youths of the Islamic Faith born of Muslim parents of the Ceylon Moorish Community permanently resident in Ceylon at either the University of Ceylon or any Institution associated with or affiliated to it or the Ceylon Law College or any other
 30 scholastic or vocational or professional or agricultural or industrial or or other technical institution public or private in Ceylon.
- (d) A sum not exceeding two hundred and fifty rupees (Rs 250/-) a month for providing dowries for poor girls of the Islamic Faith wherever resident born of Muslim parents of the Ceylon Moorish Community permanently resident in the City of Colombo.
- (e) A sum not exceeding two hundred and fifty rupees (Rs. 250/-) a month for supplementing the income of the Ghaffooriyah Arabic School

P 1
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No. 1833
attested by
C. M. G. de
Saram
Notary
Public
24-12-42
—continued.

at Maharagama in the said Island founded the Grantor in the event of the funds already provided for the said School under the relative trusts proving insufficient.

This is the mark and left thumb impression of Noor Deen Hadjiar Abdul Caffoor

(Sgd.) N. D. H. Abdul Careem

(Sgd.) Illegibly

(Sgd.) U. L. M. M. Mohideen

(Sgd.) A. H. M. Ismail

10

(Sgd.) C. M. G. DE SARAM

Notary Public

Colombo, Ceylon.

(f) A sum not exceeding one thousand rupees (Rs. 1000/-) a month to be accumulated from month to month and distributed for charity once a year during the month of Ramalhan,

(g) any surplus or any sums not expended on any of the above objects shall be credited to a reserve fund to be used in such proportions to such extents at such time or times and from time to time and in such manner as the Board may in its absolute and uncontrolled discretion 20 decide (1) for the purpose of meeting any unforeseen expenditure or contingency in connection with the trust property (2) in furtherance of all or any one or more of the various objects of the trust (3) for educating in a secondary school or secondary schools in Ceylon poor deserving boys of the Islamic Faith born of Muslim parents permanently resident in Ceylon (wherever such boys may have been or be resident from time to time) and (4) for the relief of poverty distress or sickness amongst members of the Islamic Faith in Ceylon.

PROVIDED however that during the lifetime of the Grantor the Trustees shall apply the nett rents, profits, dividends and income of the 30 trust property for such purposes and in such manner as the Grantor in his absolute discretion whether such purposes shall fall within the objects specified in any provision above or not may through the Board direct. The Board shall not be nor be liable to be questioned regarding or asked the grounds or reasons for any decision of the Board in regard to any of the matters provided for in sub clauses (b) (c) (d) (e) (f) and (g) of this Clause it being the aim, intention and object of These Presents that the Board and every member thereof shall at no time be liable to have

their decisions or their grounds or reasons in regard to such matters revised discussed gone into challenged modified or altered in any manner howsoever by any person body authority or Court.

P 1
Deed
No. 1833
attested by
C. M. G. de
Saram
Notary
Public
24-12-42
—continued.

3. Each Trustee shall receive out of the moneys provided for in clause 2 (a) hereof in each and every year as and by way of remuneration for his services as Trustee a sum not exceeding one thousand rupees (Rs. 1000/-) commencing from the first day of January, One thousand nine hundred and forty three in addition to all other costs, charges and expenses which he may incur in relating to the execution of the trusts
10 hereof.

4. The Trustees shall not be responsible for the consequences of any mistake or oversight or error of judgment or forgetfulness or want of prudence on the part of the Trustees or any attorney receiver agent or other person appointed by them hereunder.

5. The Trustees shall not be responsible for any misconduct on the part of any attorney, receiver, agent or other person appointed by them hereunder or bound to supervise the proceedings of such appointee.

6. The trustees may retain in current account or may place on fixed deposit in the names of the Trustees in either the Chartered Bank of
20 India Australia & China or the Imperial Bank of India or in the event of either these banks not functioning in Ceylon then in such other bank or banks as they may think fit such moneys of the trust as may not reasonably appear to be required immediately or in the near future by the Board for any of the purposes of the trust and may invest the same in their joint names or under their legal control in any investments authorised by law for the investment of trust funds (with power to realise or vary from time to time any investment held upon the trusts hereof) until required to be expended in furtherance of the objects of the trusts hereof.

30 7. The Trustees hereof may in the conduct of their business in connection with the trusts herein created and the trust property instead of acting personally retain employ and pay any managers, agents or other persons to transact or concur in transacting any or all business relating to the mangement of the trust property or the trust funds in accordance with the provisions of These Presents but always under the general direction and control of the Trustees. And any Trustee being an Advocate, Proctor, Broker or other person engaged in any profession or business shall be entitled to be paid all professional and other charges for business transacted services rendered or acts done by him or his firm in
40 connection with the business of this trust including acts which a Trustee not being in any profession or business could have done personally.

P 1
Deed
No. 1833
attested by
C. M. G. de
Saram
Notary
Public
24-12-42
—continued.

8. Without prejudice to the right to indemnity given to Trustees by law the Trustees and every receiver attorney, manager, agent or other person appointed by the Trustees under any of the provisions of These Presents or otherwise according to law shall be *entitled to be indemnified* out of the trust property *in respect of all liabilities and expenses incurred by them in the execution or purported execution* of the trusts hereof or of any powers, authorities or discretions vested in them pursuant to These Presents or in the doing or omitting of any other act, deed, matter or thing including liability and expenses consequent on any mistake, oversight, omission, error of judgment, forgetfulness or want of prudence on 10 the part of the Trustees or any such appointee and against all acts, proceedings, costs, claims and demands in respect of any matter or thing done or omitted in anywise relating to the premises and the Trustees may retain and pay out of any moneys in their hands all sums necessary to effect such indemnity and if need be in preference to or in priority over any of the objects of this trust.

9. The Board shall consist of the Trustees and Mohamed Faleel Abdul Caffoor, Tuan Brahanudeen Jayah, James Aubrey Martensz, Percy John Parsons, Assena Marikar Hamid, Dr. Abdul Rahman Mohamed Waffarn and Dr. Abdul Careem Mohamed Sulaiman all of 20 Colombo in the said Island.

10. The following provisions shall apply to meetings and proceedings of the Board :—

- (a) The Board may elect a Chairman of their meetings and determine the period for which he is to hold office and all meetings of the Board shall be presided over by the Chairman if one has been elected and if present but if there be a vacancy in the office of Chairman or if at any meeting of the Board the Chairman be not present at the time appointed for holding the same then and in that case the members 30 present shall choose one of their member to be Chairman of such meeting.
- (b) The Board may from time to time appoint from among its own members a Secretary without remuneration.
- (c) The Board shall hold ordinary meetings at least once in every six months. Seven clear days' notice at least of every ordinary meeting specifying the place date and hour of the meeting and the objects and business of the meeting shall be sent by post or delivered to every member of the Board. A Special Meeting may at any time be summoned 40

by the Secretary on the requisition of any six members of the Board provided that seven clear days' notice at least of every such meeting specifying the place date and hour of the meeting and the objects and business of the meeting shall be sent by post or delivered to every member of the Board.

P 1
Deed
No. 1833
attested by
C. M. G. de
Saram
Notary
Public
24-12-42
—continued.

- (d) Five members of the Board shall form a quorum at any meeting of the Board. Every matter shall be determined by a majority of the members present.

10

This is the mark and left thumb impression of Noor Deen Hadjiar Abdul Caffoor.

(Sgd.) N. D. H. Abdul Careem.

(Sgd.) A. R. M. Ghouse.

(Sgd.) A. L. M. M. Mohideen.

(Sgd.) A. H. M. Ismail.

(Sgd.) C. M. G. DE SARAM,
Notary Public,
Colombo, Ceylon.

20

and voting on the matter in the case of and equal division of votes the Chairman shall have a second or casting vote.

- (e) The proceedings of every meeting of the Board shall be duly recorded in a Minute Book.
- (f) Subject to these provisisns the Board may from time to time make regulations as to their meetings and the conduct of their business.

11. The following provisions shall apply to meetings and proceedings of the Trustees :—

30

- (a) The Trustees may elect a Chairman of their meetings and determine the period for which he is to hold office and all meetings of the Trustees shall be presided over by the Chairman if one has been elected and if present but if there be a vacancy in the office of Chairman or if at any meeting of the Trustees the Chairman be not present at the time appointed for holding the same then and in that case the members present shall choose one of their number to be Chairman of such meeting.
- (b) The Trustees may from time to time appoint one of their number to be their Secretary without remuneration.

P 1
Deed
No. 1833
attested by
C. M. G. de
Saram
Notary
Public
24-12-42
—continued.

- (c) The Trustees shall hold ordinary meetings at least once in every six months. Seven clear days' notice at least of every ordinary meeting specifying the place date and hour of the meeting and the objects and business of the meeting shall be sent by post or delivered to each Trustee. A special meeting may at any time be summoned by the Secretary on the requisition of any two Trustees provided that seven clear days' notice at least of every such meeting specifying the place date and hour of the meeting and the objects and business of the meeting shall be sent by post or delivered to each Trustee.
- (d) Three Trustees shall form a quorum at any meeting of the Trustees. Every matter shall be determined by a majority of the Trustees present and voting on the matter. In the case of an equal division of votes the Chairman shall have a second or casting vote.
- (e) The Trustees shall keep a Minute Book of their proceedings and proper books of account in regard to the income and expenditure relating to the trust property.
- (f) Subject to these provisions the Trustees may from time to time make regulations as to their meetings and the conduct of their business and otherwise as to the management of the trust property.

12. When a Trustee either original or substitutes shall die or be unwilling or shall refuse to execute the trusts hereof or shall desire to retire from the office or shall be absent from this Island for a continuous period exceeding four months (except with the permission of the Trustees obtained at a meeting of the Trustees) or shall in the opinion of the Board be or become incapable of acting in the office of Trustee or shall in the opinion of the Board be or become a person who is unfit or whom it is undesirable to continue as a Trustee (the opinion of the Board as to such incapacity or unfitness or undesirability being absolute and final and conclusive and not questionable by any person, authority or Court) then the surviving or continuing Trustee or Trustees (and for this purpose every refusing or retiring Trustee shall if willing to act in the execution of this power be considered a continuing Trustee) or the executor or administrator of the last surviving or continuing Trustee may appoint a new Trustee or new Trustees in the place of the Trustee or Trustees so dying or being unwilling or refusing or being so absent as aforesaid or desiring to retire from the office as aforesaid or becoming incapable unfit or undesirable as aforesaid and upon every such appointment the new Trustee or Trustees shall have power to execute and perform all the trusts or powers of These Presents as fully and effectually as a Trustee originally appointed Provided always (i) that the number of Trustees

shall at all times be kept up to not less than four in number and that in the event of the number becoming at any time by death or otherwise reduced below that number the vacancy or vacancies shall as soon as circumstances will conveniently admit be filled up so as to restore that number but nevertheless any acts or proceedings of the Trustees or Trustee for the time being in the interval before the filling up of such vacancy or vacancies shall not be invalidated by reason of the vacancy or vacancies not having been filled and (ii) that the power of appointment of new Trustees mentioned in this clause shall notwithstanding the provisions of this clause be vested in the Grantor so long as he be alive and after his death the new Trustees shall be appointed in the manner in this clause hereinbefore provided.

P.1
Decd
No. 1833
attested by
C. M. O. de
Saram
Notary
Public
24-12-42
—continues—

18. When a member of the Board (other than a Trustee) either original or substituted shall die or be unwilling or shall refuse to act or to execute his office or shall desire to retire from the office or shall be absent from this Island for a continuous period exceeding twelve months (except with the permission of the Board obtained at a meeting of the Board or by circulation of a minute amongst the members of the Board) or shall in the opinion of the Board be or become incapable of holding office or shall in the opinion of the Board be or become a person who is unfit or whom it is undesirable to continue as a member of the Board (the opinion of the Board as to such incapacity or unfitness or undesirability being absolute and final and conclusive and not questionable by any person, authority or Court) then the surviving or continuing members of the Board shall elect a new member or new members in place of the member or members so dying or being unwilling or refusing or desiring to retire or being so absent as aforesaid or becoming incapable unfit or undesirable as aforesaid Provided always (i) that the number of the members of the Board shall at all times be kept up to not less than eleven in number and that in the event of the number becoming at any time by death or otherwise reduced below that number the vacancy or vacancies shall as soon circumstances will conveniently admit be filled up so as to restore that number but nevertheless any acts or proceedings of the Board in the interval before the filling up of such vacancy or vacancies shall not be invalidated by reason of the vacancy or vacancies not having been filled up and (ii) that the right to elect new members of the Board mentioned in this clause shall notwithstanding the provisions of this clause be vested in the Grantor so long as he be alive and after his death the new member shall be elected in the manner in this clause hereinbefore provided.

AND THIS INDENTURE FURTHER WITNESSETH that the Trustees do hereby consent to act as Trustees as aforesaid and to hold the said allotment of land, building and premises in the said schedule hereto fully described upon with and subject to the trusts, powers and provisions hereinbefore mentioned and set forth.

P 1
Deed
No. 1883
attested by
C. M. G. de
Saram
Notary
Public
24-12-42
—continued.

IN WITNESS WHEREOF THE Grantor and the Trustees have set their respective hands to These Presents and to two others of the same tenor at Colombo aforesaid this twenty fourth day of December, One thousand nine hundred and forty two.

This is the mark and left thumb impression of Noor Deen Hadjiër Abdul Caffoor.

(Sgd.) N. D. H. Abdul Careem.

(Sgd.) A. R. M. Ghouse.

(Sgd.) U. L. M. M. Mohideen. 10

(Sgd.) A. H. M. Ismail.

(Sgd.) C. M. G. DE SARAM,

Notary Public,

Colombo, Ceylon.

The Schedule above Referred to.

All that allotment of land with the building standing thereon called and known as "Gaffoor Building" presently bearing assessment Nos. 21, 23, 25, 27, 31, 33, 35, 29(1/1), 29(1/3), 29(1/4), 29(1/5), 29(1/7), 29(1/8), 29(1/10), 29(1/11), 29(1/14), 29(1/15), 29(1/16), 29(1/17), 29(1/18) and 29(1/19), 29(2/1), 29(2/2), 29(2/3), 29(2/4), 29(2/5), 29(2/6), 29(2/7), 29(2/8), 29(2/9), 29(2/10), 29(2/11) and 29 G/1, Main Street, situated in the Fort within the Municipality and District of Colombo, Western Province (being a portion of the land described in Title Plan No. 84405) bounded on the North by the road leading to the Custom House, on the East by the Junction of the road leading to the Custom House with the road leading to the Fort, on the South by a road and on the West by another portion of the same land now in the occupation of Walker Sons and Company Limited containing in length from North to South two hundred and twenty three feet and in breadth from East to West two hundred and eighty one feet and nine inches but which said premises are according to the survey or plan thereof No. 2669 dated January, 1911, and made by Geo. P. Weeraratne, Licensed Surveyor and Leveller said to be bounded as follows :—On the North by the road leading to the wharf, on the East by the Junction of the said road and Prince Street, on the South by the Prince Street and on the West by the remaining part of the same land on which stands the three storied building and to contain in extent thirty one thousand nine hundred and sixty three square feet (31963 sq. feet) or two roods, thirty seven perches and forty one, one hundredths of a perch (0A. 2R. 37 41/100P.) according to the said plan

No. 2669 and Registered in A 184/113 of the the Colombo District Land Registry.

P 1
Deed
No. 1833
attested by
C. M. G. de
Saram
Notary
Public
24-12-42
--continued.

This is the mark and left thumb impression of Noor Deen Hadjiar Abdul Caffoor.

(Sgd.) N. D. H. Abdul Careem.

(Sgd.) A. R. M. Ghouse.

(Sgd.) U. L. M. M. Mohideen.

(Sgd.) A. H. M. Ismail.

10 *Witnesses :*

(Sgd.) M. C. M. Razeen.

(Sgd.) M. Richard A. Azeez.

(Sgd.) C. M. G. DE SARAM,

Notary Public,

Colombo, Ceylon.

I, Cyril Morgan George de Saram of Colombo in the Island of Ceylon Notary Public, do hereby certify and attest that the foregoing Indenture having been read over and explained to the withinnamed Noor Deen Hadjiar Abdul Caffoor and read over by the withinnamed Noor Deen Hadjiar Abdul Careem, Abdul Rahman Mohamed Ghouse, Uduma Lebbe Marikar Mohamed Mohideen and Abdul Hameed Mohamed Ismail (all of whom are known to me) in the presence of Mohamed Cassim Mohamed Razeen of No. 117, Pickerings Road, Kotahena in Colombo aforesaid and Mohamed Reshad Abdul Azeez of No. 41, 19th Lane, Bambalapitiya in Colombo aforesaid the subscribing witnesses thereto both of whom are not known to me the same was executed by the said Noor Deen Hadjiar Abdul Caffoor by means of a mark and an impression of his left thumb he being unable to sign his name and signed by the said Noor Deen

P 1 Hadjar Abdul Careem, Abdul Rahman Mohamed Ghouse, Uduma Lebbe
 Deed No. 1833 Marikar Mohamed Mohideen and Abdul Hameed Mohamed Ismail and
 attested by C. M. G. de Saram also by the said witnesses in my presence and in the presence of one
 Saram another all being present at the same time at Colombo aforesaid this
 Notary Public twenty fourth day of December, One thousand nine hundred and forty
 24-12-42 two.
 —continued.

I, further certify and attest that both in the original and duplicate on page 10 in line 26 the word "reduced" was interpolated between the words "otherwise" and "below" and on page 13 in line 7, the word "and" was deleted before the foregoing instrument was read over and explained and read over as aforesaid and that the original of this instrument bears an impressed stamp of one rupee and the duplicate impressed stamps of the aggregate value of fifteen rupees (Rs. 15/-).

Which I attest

(Sgd.) C. M. G. DE SARAM,
Notary Public.

Date of attestation :
 24th December, 1942.

I, K. E. Silva, Addl. Registrar of Lands, Colombo, do hereby certify the foregoing is a true copy by mechanical process of duplicate of deed No. 1833 dated 24/12/42, attested by Notary C. M. G. de Saram filed in this office and is issued on the application of Mr. M. F. A. Caffoor of Colombo.

14th March, '56.

(Sgd.) K. E. SILVA,
Addl. Registrar.
 /ST.

R 1.

Deed No. 1832 Attested by C. M. G. de Saram,
Notary Public.

R 1.

R 1
Deed
No. 1832
attested by
C. M. G. de
Saram
Notary
Public
24-12-42

Drawn by us.....

App. No. D 1608

8/3/56.

C. M. G. de Saram,
Notaries,

(Sgd.) Illegibly
Notaries Public.

10 Colombo.

No. 1832.

To All To Whom These Presents Shall Come Noor Deen Hadjiar
Abdul Caffoor of Colombo in the Island of Ceylon (hereinafter called
" the Grantor ")

Sends Greeting

Whereas the Grantor is seised and possessed of or otherwise well and
sufficiently entitled to All that allotment of land (with the building
standing thereon called and known as " Gaffoor Building ") in the
schedule hereto fully described.

And whereas the Grantor is desirous of conveying and assuring the
20 said allotment of land, building and premises unto Noor Deen Hadjiar
Abdul Careem, Abdul Rahman Mohamed Ghouse, Uduma Lebbe Marikar
Mohamed Mohideen and Abdul Hameed Mohamed Ismail all of Colombo
aforesaid (hereinafter called " the Trustees " which term or expression as
herein used where the context so requires or admits shall mean and
include the said Noor Deen Hadjiar Careem, Abdul Rahman Mohamed
Ghouse, Uduma Lebbe Marikar Mohamed Mohideen and Abdul Hameed
Mohamed Ismail and the survivors and survivor of them and other the
trustees and trustee for the time being and from time to time of the
trust deed hereinafter referred to) upon certain trusts of and concerning
30 the said allotment of land, building and premises in the said schedule
hereto fully described to be declared in a deed to be executed immedi-
ately after the execution of these presents and to be entered into
between the Grantor of the one part and the Trustees of the other part
and hereinafter referred to as " the said trust deed ".

Now Know Ye and These Presents Witness that in pursuance of the
said desire and in consideration of the premises the Grantor doth hereby
convey assign transfer set over and assure unto the Trustees All that the
said allotment of land and premises in the said schedule hereto fully

R 1
Deed
No. 1832
attested by
C. M. G. de
Saram
Notary
Public
24-12-42
—continued.

described together with the building standing thereon called and known as “ Gaffoor Building ” and all the fixtures and fittings thereto belonging (of the value of two million and fifty thousand rupees (Rs. 2,050,000/-) of lawful money of Ceylon) and all rights, ways, privileges, easements, servitudes and appurtenances whatsoever thereunto belonging or in anywise appertaining thereto or held, used or enjoyed therewith or reputed or known as part and parcel thereof and all the estate right, title, interest, property, claim and demand whatsoever of the Grantor in-to out of or upon the same and all deeds, documents and other writings therewith held or relating thereto.

10.

To Have and To Hold the same unto the Trustees upon with and subject to the trusts powers and provisions set forth in the said trust deed.

And the Grantor doth hereby for himself his heirs executors and administrators covenant and agree with the Trustees that the Trustees shall and may at all times hereafter peaceably and quietly possess and enjoy the said allotment of land, building and premises hereby conveyed and assigned or expressed or intended so to be and receive the rents and profits thereof without any interruption or disturbance by the Grantor or his aforewritten or any other person or persons whomsoever lawfully 20 claiming any rights or title thereto and that the said allotment of land, building and premises are free from encumbrance and that the Grantor and his aforewritten shall and will at all times hereafter warrant and defend the title to the said allotment of land, building and premises and every part or portion thereof unto the Trustees against any and every person or persons whomsoever and shall and will at all times hereafter at the request cost and expense of the Trustees do and execute or cause to be done and executed all such further and other acts, deeds, assurances and things as the Trustees shall or may reasonably require for more perfectly and effectually conveying and assuring the said allotment of land, build- 30 ing and premises or any part or portion thereof unto the Trustees.

In Witness Whereof the Grantor has set his hand to these presents and to two others of the same tenor and date at Colombo this twenty fourth day of December, One thousand nine hundred and forty two.

The Schedule above Referred to.

All that allotment of land with the building standing thereon called and known as “ Gaffoor Building ” presently bearing assessment Nos. 21, 23, 25, 27, 31, 33, 35, 29(1/1), 29(1/3), 29(1/4), 29(1/5), 29(1/7) 29(1/8), 29(1/10), 29(1/11), 29(1/14), 29(1/15), 29(1/16), 29(1/17), 2(19/18) and 29(1/19), 29(2/1), 29(2/2), 29(2/3), 29(2/4), 29(2/5), 29(2/6), 29(2/7), 40 29(2/8), 29(2/9), 29(2/10), 29(2/11) and 29 G/1, Main Street, situated in the Fort within the Municipality and District of Colombo, Western Province, (being a portion of the land described in Title Plan No. 84405)

bounded on the North by the road leading to the Custom House, on the East by the Junction of the road leading to the Custom House with the road leading to the Fort, on the South by a road and on the West by another portion of the same land now in the occupation of Walker Sons and Company Limited containing in length from North to South two hundred and twenty three feet and in breadth from East to West two hundred and eighty one feet and nine inches but which said premises are according to the Survey or plan thereof No. 2669 dated January, 1911, and made by Geo. P. Weeraratne, Licensed Surveyor and Leveller said
 10 to be bounded as follows : On the North by the road leading to the Wharf, on the East by the Junction of the said road and Prince Street, on the South by Prince Street and on the West by the remaining part of the same land on which stands the three storied building and to contain in extent thirty on thousand nine hundred and sixty three square feet (31963 sq. feet) or two roods, thirty seven perches and forty one, one hundredths of a perch (A0, R2, P37 41/100) according to the said plan No. 2669 and Registered in A 184/113 of the Colombo District Land Registry.

R 1
 Deed
 No. 1132
 attested by
 C. M. G. de
 Saram
 Notary
 Public
 24-12-42
 —continued.

20

This is the mark and left thumb impression of Noor Deen Hadjiar Abdul Caffoor.

Witnesses :

(Sgd.) Illegibly

(Sgd.) Illegibly

(Sgd.) C. M. G. DE SARAM,
Notary Public,
 Colombo, Ceylon.

I, Cyril Morgan George de Saram of Colombo in the Island of Ceylon Notary Public, do hereby certify and attest that the foregoing conveyance
 30 having been read over and explained to the within named Noor Deen Hadjiar Abdul Caffoor (who is known to me) in the presence of Mohamed Cassim Mohamed Razeen of No. 117, Pickerings Road, Kotahena in Colombo aforesaid and Mohamed Rashad Abdul Azeez of No. 41, 19th

R 1
Deed
No. 1832
attested by
C. M. G. de
Saram
Notary
Public
24-12-42
—continued.

Lane, Bambalapitiya in Colombo aforesaid the subscribing witnesses thereto both of whom are not known to me the same was executed by the said Noor Deen Hadjiar Abdul Caffoor by means of a mark and an impression of his left thumb he being unable to sign his name and signed by the said witnesses in my presence and in the presence of one another all being present at the same time at Colombo aforesaid this twenty fourth day of December, One thousand nine hundred and forty two.

I further certify and attest that both in the original and duplicate the letters Rahin the word Rahman wherever it occurs were written on erasure before the foregoing instrument was read over as aforesaid and 10 that the original of this instrument bears an impressed stamp of one rupee and the duplicate impressed stamps of the aggregate value of Thirty two thousand seven hundred and ninety nine rupees (Rs. 32,799/-)

Which I attest

(Sgd.) C. M. G. DE SARAM,
Notary Public.

Date of attestation :

24th December, 1942.

I, K. E. Silva, Addl. Registrar of Lands Colombo, do hereby certify the foregoing is a true copy by mechanical process of duplicate of deed 20 No. 1832 dated 24/12/42, attested by Notary C. M. G. de Saram filed in this office and is issued on the application of Mr. M. F. A. Caffoor of Colombo.

(Sgd.) Illegible.
Addl. Registrar.
/ST..

14th March, 1956.

ABDUL GHAFUOR TRUST.

R 5

BALANCE SHEET AS AT 31st DECEMBER, 1948.

	CAPITAL & LIABILITIES		PROPERTY AND ASSETS	
	Rs.	cts.	Rs.	cts.
CAPITAL:				
As per last Balance Sheet	2,050,000	00		
BUILDING DEPRECIATION RESERVE:				
Amount transferred from Reserve Fund	75,000	00		
RESERVE FOR UPKEEP OF BUILDING:				
As per last Balance Sheet	27,969	52		
Add: Amount transferred from Income and Expenditure Account	12,000	00		
Less: Expenditure during the year	39,969	52		
	29,268	51	10,701	01
RESERVE FUND ACCOUNT:				
As per last Balance Sheet	162,999	34		
Add: Surplus of Income over Expenditure for the year, transferred	78,267	80		
	241,266	64		
Less: Payments made under clause 2(g) of the Trust Deed:—				
Donations given	51,128	87		
Ramathan Charity Distributions made in excess of Rs. 12,000/-	5,500	00		
Dowries given in excess of Rs. 3,000/-	2,250	00		
Sundry Charities	38,143	45		
Ghafooriyah Arabic School, Maharagama	13,270	27		
Building Depreciation Reserve	185,292	59	55,974	05
SUNDRY CREDITORS:				
Sundry Accounts outstanding as per Schedule No. 1	59,849	61		
Rent Deposits as per Schedule No. 2	16,924	24	76,773	85
	76,773	85	76,773	85
	2,268,448	91	2,268,448	91

AUDITOR'S REPORT OF THE TRUSTEES OF ABDUL GHAFUOR TRUST.

We have audited the books of the Abdul Ghafoor Trust for the year ended 31st December, 1948, and have reported thereon to the Trustees under this date. In our opinion the above Balance Sheet, dated 31st December, 1948, is properly drawn up so as to exhibit a true and correct view of the state of affairs of the Trust at that date, according to the best of our information and the explanations given to us and as shown by the books of the Trust.

Colombo—1,
24th January, 1950.

Chartered Accountants,
Auditors.

ABDUL GHAFUOR TRUST.

Income and Expenditure Account for the year ended 31st December, 1948.

EXPENDITURE	Rs.	cts.	INCOME	Rs.	cts.
To Municipal Rates	33,597	45			
" Wages	6,739	35			
" Electricity Charges	1,910	23	By Income from Gaffoor Building	...	182,006-44
	2,158	74			
" Independence Day—Illuminations & Decoration Expenses	1,280	00			
" Less: Contributions from Tenants					878-74
	4,000	00			
EXPENSES OF ADMINISTRATION:					
To Trustees' Remuneration	1,500	00			
" Manager's Fee	840	00			
" Rent of Office	4,825	00			
" Salaries of Office Staff	1,700	00			
" Accountancy Charges & Audit Fee	143	25			
" Printing and Stationery	227	02			
" Office Telephone	5	00			
" Bank Commission	521	86			
" Miscellaneous Expenditure	125	00			
" Bonus					13,887-13
	12,000	00			
" Reserve for Repairs & Maintenance of Property	112,993	54			
" Balance, carried down					Rs. 182,006-44
	1,362	74			
To DISTRIBUTION UNDER CLAUSE 2(c), (d), (e) & (f) OF THE TRUST DEED:					
To Tuition Fees and Cost of Books	363	50			
" Boarding Fees	3,000	00			
" Dowries	12,000	00			
" Ramalhan Charity Distributions					
" Ghafooriyah Arabic School, Mahara-gama	18,000	00			
	34,726	24	By Balance, brought down	...	112,993-54
To Balance transferred to Reserve Fund Account, as provided in clause 2(g) of the Trust Deed					
	78,267	30			
	Rs. 112,993	54			Rs. 112,993-54

Abdul Ghafoor Trust.

Sundry Creditors as at 31st December, 1948.

Schedule No. 1.

<i>Trustees' Fees undrawn :—</i>			
	Mr. N. D. H. Abdul Careem (deceased)	3,208	33
	Mr. A. R. M. Ghouse (deceased)	1,833	33
	Mr. U. L. M. M. Mohideen	6,000	00
	Mr. M. Falil A. Caffoor	3,290	41
	Mr. A. M. Hamid	2,000	00
		<hr/>	
		16,332	07
10	Messrs. Duncum, Watkins, Fords & Co.	500	00
	Department of Government Electrical Undertakings	544	39
	Municipal Treasurer, Colombo	8,675	55
	Messrs. N. D. H. Abdul Caffoor Ltd.	755	47
	Messrs. N. D. H. Abdul Caffoor (deceased)	31,915	13
	Messrs. Walker Sons & Co. Ltd.	102	00
	Mr. M. F. A. C. Account	25	00
	Mr. M. Falil A. Caffoor (Ghafooriyah Arabic School)	500	00
	Messrs. Hathy & Co.	500	00
		<hr/>	
		Rs. 59,849	61
		<hr/>	

20 Rent Deposits as at 31st December, 1948.

Schedule No. 2

	Mr. M. A. Razak	75	00
	Mr. Trevor de Saram	100	00
	Messrs. J. Gaudart & Fils	100	00
	Mr. Mohideen A. Cader	1,500	00
	Messrs. M. Beck & Co.	450	00
	Messrs. Trust Co. Ltd.	1,500	00
	Mr. Tudor V. Perera	600	00
	High Commissioner for India	1,500	00
30	Messrs. Hathy & Co.	200	00
	Messrs. Nanjis (Ceylon) Ltd.	6,000	00
	Messrs. Morrison, Son & Jones (Ceylon) Ltd.	1,050	00
	The Mercantile Employees Trading Co. Ltd.	1,050	00
	Messrs. Dember (Bros.) Ceylon Ltd.	1,500	00
	Mr. H. Clive de Silva	327	00
	Consul for the Netherlands	372	24
	Messrs. May & Baker (India) Ltd.	600	00
		<hr/>	
		Rs. 16,924	24
		<hr/>	

Abdul Ghafoor Trust.

Sundry Debtors as at 31st December, 1948.

Schedule No. 3.

Mr. A. H. M. Ismail		4,000	00	
Mrs. Faleela Mohideen		11,921	00	
Mr. A. M. M. Mohideen		500	40	
Mr. M. M. M. Hamid		1,000	00	
Mr. E. O. A. Wahid		750	00	
Messrs. N. D. H. Abdul Caffoor Ltd.—Loan				
	Account	25,000	00	10
Do	Rent Account	945	00	
		<hr/>	25,945	00
Mr. M. I. M. Mahroof		500	00	
Messrs. W. M. A. Wahid & Bros.		5000	00	
Mr. A. G. Day		40	00	
Mr. A. L. M. Mulaffer		500	00	
Mr. M. Falil A. Caffoor—Loan Account		25,000	00	
Do	Rent Account	140	00	
		<hr/>	25,140	00
Mr. M. Y. M. Hamza		200	00	20
Mr. M. E. de Silva		50	00	
Mr. M. L. H. Zainudeen		200	00	
			<hr/>	
			Rs. 80,246	00
			<hr/>	
			<hr/>	

Amount due from Tenants as at 31st December, 1948.

Rent Register Folio.		Schedule No. 4.	
36 Secretary to the High Commissioner for India in Ceylon (29 1/11 (Part), 29 2/9 and 29 2/10, Gaffoor Building)		700	00 30
39 Hathy & Co. 29 2/2, Gaffoor Building		200	00
40 Air India Ltd. 27, Gaffoor Building		770	00
41 M. A. Razak, 29 1/10, Gaffoor Building		102	50
42 Director of Commerce and Industries, 29 2/3, Gaffoor Building		387	08

**Rent
Register
Folio.**

45	Nanjis (Ceylon) Ltd. 31, Gaffoor Building	8,000	00
46	Mercantile Employees Trading Co. 29 2/8, Gaffoor Building	350	00
47	Dember Bros. (Ceylon) Ltd. 29 1/18 and 1/19, Gaffoor Building	1,000	00
50	Official Secretary to the High Commissioner for Australia, 33, Gaffoor Building	600	00
52	Trevor de Saram, 29 2/6, Gaffoor Building	100	00
54	Controller of Imports and Exports, 29 2/4, Gaffoor Building	860	83
55	M. Beck & Co. 29 2/7, Gaffoor Building	450	00
56	Assistant Commissioner of Local Govt. (W. P.) 29 2/1, Gaffoor Building	326	03
57	The Associated Distributors Ltd. 35, Gaffoor Building	541	67
58	H. M. Admiralty, 29 1/7, Gaffoor Building	515	80
63	Huxley's, 29 1/16, Gaffoor Building	109	00
65	May & Baker (India Ltd.), 29 1/14, Gaffoor Building	200	00
66	Tudor V. Perera, 29 1/8, Gaffoor Building	400	00
67	Trade Commissioner for Pakistan, 29 1/11, Gaffoor Building	350	00
68	Indian Govt. Trade Commissioner, 29 2/10, Gaffoor Building	400	00
69	The Trust Co. Ltd., 29 1/15, Gaffoor Building	1,500	00
Total as per General Ledger Account		Rs. 17,862	96

2758.

6th June, 1950

The Trustees,
Abdul Ghafoor Trust,
Colombo.

Abdul Ghafoor Trust.

Gentlemen,

We have completed the audit of the books and accounts of the above for the year ended 31st December, 1949, and have pleasure in enclosing in triplicate the following documents prepared therefrom :—

- (1) Income and Expenditure Account for the year ended 31st December, 1949.
- (2) Balance Sheet as at 31st December., 1949.

In amplification of certain items appearing on the Balance Sheet we are enclosing the following :—

Schedule No. 1—Sundry Creditors as at 31st December, 1949.

„ No. 2—Rent Deposits as at 31st December, 1949.

„ No. 3—Sundry Debtors as at 31st December, 1949.

„ No. 4—Amounts due from Sundry Tenants as at 31st December, 1949.

INCOME AND EXPENDITURE ACCOUNT.

20

Trustees Fees : Provisions in terms of the Trust Deed has been made for these fees, and particulars of the amounts outstanding are shown on Schedule No. 1.

Scholarships—Rs. 19,192/81 : The details are as follows :—

Dr. M.H. M. Hamza	-	-	Rs. 8,119	32
Mr. M. A. Navaz Caffoor	-	-	„ 11,073	49

Surplus Revenue for the year : In terms of clause 2 (g) of the Trust Deed, the surplus for the year after following for payments under clause 2 (a), (c), (d), (e) and (f) a summary of which appear on the accompanying Income and Expenditure Account, has been credited to the Reserve Fund.

BALANCE SHEET.

Property : The value of Trust property is the same as the value accorded to it in the Trust Deed.

Abdul Ghafoor Trust : *Office Furniture and Equipment—Rs. 3065/-.*

The details are as follows —

Furniture at Cost	-	-	-	Rs. 2,425	00
Typewriter at Cost	-	-	-	„	285 00
Steel Cabinet at Cost	-	-	-	„	355 00

Trust Library Account—Rs. 826/60 : This item represents the cost of books purchased for the Trust Library.

Deposit : We have seen a certificate in support of the Deposit with the Director of Government Electrical Undertakings.

Sundry Debtors—Rs. 164,169/95 : Messrs. M. Falil A. Caffoor and A. H. M. Ismail, two of the Trustees, are of the opinion that the whole of this amount is recoverable.

Stock of Printing and Stationery—Rs. 120/00 : This is supported by a certificate from Messrs. M. Falil A. Caffoor and A. H. M. Ismail, two of the Trustees.

Cash : We have seen a certificate in support of the Balance lying to the credit of the Chartered Bank of India, Australia and China, Colombo. The Cash in Hand is supported by a certificate from Messrs. M. Falil A. Caffoor and A. H. M. Ismail two of the Trustees.

Building Depreciation Reserve—Rs. 36,000/-. This amount has been transferred from Reserve Fund Account and the Building Depreciation Reserve amounted to Rs. 111,000/- on 31st December, 1949.

Reserve for upkeep of Building : In accordance with the provisions of the Trust Deed, Rs. 12,000/- has been credited to this account out of the income for 1949. In addition Rs. 5,000/- has been transferred from Reserve Fund Account. After charging the expenditure amounting to Rs. 27,624/09, the credit balance on this account is Rs. 76/92 as on 31st December, 1949.

Reserve Fund Account : The credit balance on this account as at 31st December, 1949, is Rs. 11,992/16 compared with a balance of Rs. 55,974/05 at the commencement of the year under review. This reduction is mainly due to the fact that the following items have been charged during the year 1949 :—

Building Depreciation Reserve	-	-	Rs. 36,000	00
Reserve for upkeep of Building	-	-	„ 5,000	00

Abdul Ghafoor Trust :

GENERAL.

Only one meeting of the Board was held during the year 1949. We have to point out the Board Meetings should be held at least once in every six months according to the provisions of the Trust Deed.

IN CONCLUSION.

We have dealt in the foregoing report with all matters appearing to call for comment by us, but should there be any further information that you may require, we shall be pleased to be of service to you.

We are, Gentlemen,

Yours faithfully,

*Chartered Accountants,
Auditors.*

20

Enclosures
H/MH.

ABDUL GHAFOOR TRUST.
BALANCE SHEET AS AT 31st DECEMBER, 1949.

CAPITAL AND LIABILITIES		PROPERTY AND ASSETS	
	Rs. cts.	Rs. cts.	Rs. cts.
CAPITAL:			
As per last Balance Sheet	...	2,050,000-00	2,050,000-00
BUILDING DEPRECIATION RESERVE:			
As per last Balance Sheet	...	75,000-00	3,065-00
Add: Amount transferred from Reserve Fund	...	36,000-00	111,000-00
RESERVE FOR UPKEEP OF BUILDING:			
As per last Balance Sheet	...	10,701-01	826-60
Add: Amount transferred from Income & Expenditure Account	...	12,000-00	300-00
Amount transferred from Reserve Fund Account	...	5,000-00	
		27,701-01	141,891-01
Less: Expenditure during the year		27,624-09	22,278-94
			164,169-95
RESERVE FUND ACCOUNT:			
As per last Balance Sheet	...	55,974-05	120-00
Add: Surplus of Income over Expenditure for the year, transferred		73,000-20	
		128,974-25	
Less: Payments, etc., made under clause 2(g) of the Trust Deed:			
Donations given	...	28,480-66	
Ramathan Charity Distributions	...	6,965-00	
made in excess of Rs. 12,000/-	...	36,365-87	
Sundry Charities	...	4,170-56	
Ghafooriyah Arabic School, Maharagama	...	5,000-00	
Reserve for upkeep of Building	...	36,000-00	
Building Depreciation Reserve	...	116,982-09	11,992-16
SUNDRY CREDITORS:			
Sundry accounts outstanding as per Schedule No. 1	...	72,418-44	89,691-04
Rent Deposits as per Schedule No. 2	...	17,272-60	
			84A
			44,278-57
			<u>Rs. 2,262,760-12</u>

AUDITOR'S REPORT TO THE TRUSTEES OF ABDUL GHAFOOR TRUST.

We have audited the books of the Abdul Ghafoor Trust for the year ended 31st December, 1949, and have reported thereon to the Trustees under this date. In our opinion the above Balance Sheet, dated 31st December, 1949, is properly drawn up so as to exhibit a true and correct view of the state of affairs of the Trust at that date, according to the best of our information and the explanations given to us and as shewn by the books of the Trust.

Colombo 1,
6th June, 1950.

Chartered Accountants,
Auditors.

ABDUL GHAFOOR TRUST.

Income and Expenditure Account for the year ended 31st December, 1949.

	EXPENDITURE		INCOME	
	Rs.	cts.	Rs.	cts.
To Rates	34,702	20		
" Wages	9,505	28	By Income from Gaffoor Building	180,512
" Electricity Charges	1,617	76	" Compensation	6,937
				26
" Office Rent	1,700	00		
" Office Salaries	13,953	00		
" Office Telephone	307	65		
" Printing and Stationery	187	75		
" Miscellaneous Expenditure	977	71		
" Bonus	135	00		
" Bad Debts	645	00		
				71
EXPENSES OF ADMINISTRATION :				
To Trustees' Remuneration	4,000	00		
" Accountancy Charges & Audit Fee	1,700	00		
" Legal Expenses	113	00		
				5,813
				00
Reserve for Repairs & Maintenance of Property	12,000	00		
Balance, carried down	111,924	61		
	Rs.	193,469	56	Rs. 193,469
				56
TO DISTRIBUTIONS UNDER CLAUSE 2(c), (d), (e) & (f) OF THE TRUST DEED :				
" Tuition Fees and Cost of Books	3,197	10		
" Boarding Fees	300	00		
" Scholarships	19,192	81		
" Dr. A. J. Halepota—Cost of Passage and Allowance for December, 1949	1,234	50		
" Ramalhan Charity Distributions	12,000	00		
" Ghafooriyah Arabic School, Mahara-gama	3,000	00		
				38,924
				41
Balance transferred to Reserve Fund Account, as provided in clause 2(g) of the Trust Deed				73,000
				20
	Rs.	111,924	61	Rs. 111,924
				61

Abdul Ghafoor Trust.

Sundry Creditors as at 31st December, 1949.

Schedule No. 1.

Trustees' Fees undrawn :—

N. D. H. Abdul Careem (deceased)	3,208	33	
A. R. M. Ghouse (deceased)	1,833	33	
U. L. M. M. Mohideen	7,000	00	
M. Falil A. Caffoor	4,290	41	
A. M. Hamid	3,000	00	
			<hr/>
			19,332 07
M. Falil A. Caffoor (Ghafooriyah Arabic School A/c.)			7,670 56
Hathy & Co.			1,600 00
Municipal Council, Colombo			8,675 55
N. D. H. Abdul Caffoor Ltd.			46 77
N. D. H. Abdul Caffoor (deceased)			1,144 86
Do (Ghafooriyah Arabic School A/c.)			30,770 27
Walker Sons & Co., Ltd.			774 37
Staff Salaries			330 00
Scholarships A/c.			2,010 00
Dr. A. J. Halepota			63 99
			<hr/>
			Rs. 72,418 44
			<hr/> <hr/>

Rent Deposits as at 31st December, 1949.

Schedule No. 2.

M. A. Razak	75	00
Trevor de Saram	100	00
J. Gaudart & Fils	100	00
Mohideen A. Cader	1,500	00
Tudor V. Perera	600	00
Trust Company Limited	1,500	00
High Commissioner for India	1,500	00
Hathy & Co.	200	00
Nanjis (Ceylon) Ltd.	6,000	00

Morrison, Son & Jones (Ceylon) Ltd.	1,050	00
The Mercantile Employees Trading Co. Ltd.	175	00
Dember (Bros.) Ceylon Ltd.	1,350	60
Consul for the Netherlands	372	24
May & Baker (India) Ltd.	600	00
Earl H. Nicholas	376	50
E. W. Atukorale	1,032	00
E. P. A. (Bogala) Exports and Imports Ltd.	391	86
Terence E. Perera & Co.	350	00
	<u>17,272</u>	<u>60 10</u>

Abdul Ghafoor Trust.

Sundry Debtors as at 31st December, 1949.

Schedule No. 3.

A. H. M. Ismail	3,000	00
Mrs. Faleela Mohideen	11,921	00
A. M. M. Mohideen	5,000	00
M. M. M. Hamid	1,000	00
E. O. A. Wahid	750	00
N. D. H. Abdul Caffoor Ltd.	70,000	00
M. I. M. Maharroof	750	00 20
A. L. M. Mulaffer	500	00
M. Falil A. Caffoor	33,500	00
M. F. A. C. A/c.	635	00
M. E. de Silva	100	00
M. L. H. Zainudeen	200	00
Mohideen A. Caffoor	1,600	00
Mrs. M. N. Naina Marikar	1,025	00
Yusuf A. Caffoor	3,500	00
M. Falil A. Caffoor (China Matting A/c.)	8,310	01
M. S. Ossman	100	00 30
	<u>Rs. 141,891</u>	<u>01</u>

Sundry Tenants as at 31st December, 1949.

Schedule No. 4.

Trevor de Saram	91	62
Controller of Imports and Exports	1,050	00
Assistant Commissioner of Local Government	172	03
The Associated Distributors Ltd.	1,625	01
H. M. Admiralty	515	80
Gaudart & Fils	113	75
Consul for the Netherlands	124	08
May & Baker (India) Ltd.	212	50
Tudor V. Perera	425	00
Trade Commissioner for Pakistan in Ceylon	350	00
Indian Government Trade Commissioner in Ceylon	400	00
Trust Company Limited	1,500	00
Secretary to the High Commissioner for India in Ceylon	900	00
Hathy & Co.	600	00
Air India Ltd.	355	00
M. A. Razak	113	75
Director of Industries	387	08
Nanjis (Ceylon) Ltd.	8,000	00
Dember (Bros.) Ceylon Ltd.	3,735	00
The Harbour Lighterage Co. Ltd.	233	20
E. H. Nicholas	125	50
E. W. Atukorale	344	00
Official Secretary to the High Commissioner for Australia	600	00
E. P. A. (Bogala) Export and Imports Ltd.	130	62
Terence E. Perera	175	00
	<u>Rs. 22,278</u>	<u>94</u>

30th November, 1951

The Trustees,
Abdul Ghafoor Trust,
Colombo.

Abdul Ghafoor Trust.

Gentlemen,

We have completed the audit of the books and accounts of the above for the year ended 31st December, 1950, and have pleasure in enclosing in triplicate the following documents prepared therefrom :—

- (1) Income and Expenditure Account for the year ended 31st December, 1950.
- (2) Balance Sheet as at 31st December, 1950.

In amplification of certain items appearing on the Balance Sheet we are enclosing the following :—

Schedule No. 1—Sundry Creditors as at 31st December, 1950.

„ No. 2—Rent Deposits as at 31st December, 1950.

„ No. 3—Sundry Debtors as at 31st December, 1950.

„ No. 4—Sundry Tenants' Accounts as at 31st December, 1950.

INCOME AND EXPENDITURE ACCOUNT.

20

Trustee's Fees: Provision in terms of the Trust Deed has been made for these fees, and particulars of the amounts outstanding are shown in Schedule No. 1.

Scholarships—Rs. 8,314/60: The details are as follows :—

Mr. M. A. Navaz Caffoor	-	-	Rs. 6,700 00
Dr. M. H. M. Hamza	-	-	„ 1,614 60

Surplus Revenue for the year: In terms of 2 (g) of the Trust Deed, the surplus for the year after allowing for payments under clause 2 (a), (c), (d), (e) and (f), a summary of which appears on the accompanying Income and Expenditure Account, has been credited to the Reserve Fund.

BALANCE SHEET.

Property : The value of the Trust property is the same as the value accorded to it in the Trust Deed.

Office Furniture and Equipment :

Additions—Rs. 700/-. Details are as follows :—

1 Cabinet at Cost	-	-	-	Rs. 550 00
1 Cupboard at Cost	-	-	-	„ 150 00

Sales—Rs. 315/-: This represents the amount received for the sale of a writing desk bought for Rs. 315/- in August, 1949.

10 *Abdul Ghafoor Trust.*

Sundry Debtors—Rs. 190,449/89 : Messrs. M. Falil A. Caffoor and A. H. M. Ismail, two of the Trustees, are of the opinion that the whole of this amount is recoverable.

Stock of Printing and Stationery—Rs. 325/-. This is supported by a certificate from Messrs. M. Falil A. Caffoor and A. H. M. Ismail, two of the Trustees.

Cash : We have seen a certificate in support of the balance lying to the credit of the Chartered Bank of India, Australia and China, Colombo. The Cash in hand is supported by a certificate from Messrs. M. Falil A. Caffoor and A. H. M. Ismail, two of the Trustees.

Building Depreciation Reserve : Rs. 12,000/- has been transferred from Reserve Fund in respect of the year 1950 and the balance on Building Depreciation Reserve Account as at 31st December, 1950 amounts to Rs. 123,000/-.

Reserve for Upkeep of Building : In accordance with the provisions of the Trust Deed, Rs. 12,000/- has been credited to this account out of the income for 1950. In addition Rs. 7,000/- has been transferred from Reserve Fund Account. After charging the expenditure amounting to Rs. 18,532/10, the balance on this account as at 31st December, 1950 amounts to Rs. 544/82.

Reserve Fund Account: The credit balance on this account as at 31st December, 1950 is Rs. 3,388/73 as against a credit balance of Rs. 11,992/16 at the commencement of the year under review.

GENERAL.

Only one meeting of the Board was held during the year 1950. We have to point out that Board Meetings should be held at least once in every six months according to the provisions of the Trust Deed.

IN CONCLUSION.

We have dealt in the foregoing report with all matters appearing to call for comment by us, but should there be any further information to that you may require, we shall be pleased to be of service to you.

We are, Gentlemen,

Yours faithfully,

(Sgd.) Ilegible

*Chartered Accountants
Auditors.*

Enclosures (3).

H/MH.

ABDUL GHAFOOR TRUST.

R 7

BALANCE SHEET AS AT 31st DECEMBER 1950.

	Rs.	cts.	Rs.	cts.
CAPITAL AND LIABILITIES				
CAPITAL:				
As per last Balance Sheet			2,050,000-00	
BUILDING DEPRECIATION RESERVE:				
As per last Balance Sheet	111,000-00			
Add: Amount transferred from Reserve Fund	12,000-00		123,000-00	
RESERVE FOR UPKEEP OF BUILDING:				
As per last Balance Sheet	70-92			
Add: Amount transferred from Income & Expenditure Account	12,000-00			
Amount transferred from Reserve Fund	7,000-00			
	19,070-92			
Less: Expenditure during the year	18,522-10		544-82	
RESERVE FUND ACCOUNT:				
As per last Balance Sheet	11,992-16			
Add: Surplus of Income over Expenditure for the year, transferred	74,342-37			
	86,334-53			
Less: Payments, etc., made under clause 2(g) of the Trust Deed:				
Donations given	15,910-20			
Ramalhan Charity Distributions	6,500-00			
made in excess of Rs. 12,000/-	35,535-60			
Sundry Charities	6,000-00			
Ghafooriyah Arabic College, Maharegama	7,000-00			
Reserve for Upkeep of Building	12,000-00			
Building Depreciation Reserve	82,945-80		3,388-73	
SUNDRY CREDITORS:				
Sundry Accounts outstanding as per Schedule No. 1	86,884-84			
Rent Deposits as per Schedule No. 2	18,201-36		105,086-20	
			Rs. 2,282,019-75	
PROPERTY AND ASSETS				
PROPERTY:				
Gaffoor Building as per last Balance Sheet			2,050,000-00	
OFFICE FURNITURE AND EQUIPMENT:				
As per last Balance Sheet	3,065-00			
Additions during the year ended 31st December, 1950	700-00			
	3,765-00			
Less: Sales	315-00		3,450-00	
TRUST LIBRARY ACCOUNT:				
As per last Balance Sheet	820-60			
Additions during the year ended 31st December, 1950	1,423-28		2,240-88	
DEPOSIT:				
Director of Electrical Undertakings			375-00	
SUNDRY DEBTORS:				
Sundry Accounts outstanding as per Schedule No. 3	174,833-72			
Due by Tenants as per Schedule No. 4	15,616-17		190,449-89	
STOCK:				
Printing and Stationery			325-00	
CASH:				
Ghafoor Building Management Account at Chartered Bank of India, Australia and China	35,029-83			
In Hand	137-24			
Postage Stamps	2-91		35,169-98	
			Rs. 2,282,019-75	

AUDITORS' REPORT TO THE TRUSTEES OF ABDUL GHAFOOR TRUST.

We have audited the books of the Abdul Ghafoor Trust for the year ended 31st December, 1950, and have reported thereon to the Trustees under this date. In our opinion the above Balance Sheet, dated 31st December, 1950, is properly drawn up so as to exhibit a true and correct view of the state of affairs of the Trust at that date, according to the best of our information and the explanations given to us and as shown by the books of the Trust.

Colombo-1,
30th November, 1951.

Chartered Accountants,
Auditors.

ABDUL GHAFUOR TRUST.

Income & Expenditure Account for the year ended 31st December, 1950.

EXPENDITURE	Rs.	cts.	INCOME	Rs.	cts.
To Rates	34,508	88			
" Wages	7,903	40			
" Electricity Charges	2,061	87	By Income from Gafloor Building	...	190,733.76
" Office Rent	3,420	00			
" Office Salaries	15,750	37			
" Printing and Stationery	198	00			
" Miscellaneous Expenditure	1,907	06			
" Bonus	475	00			
To EXPENSES OF ADMINISTRATION:					
" Trustees' Remuneration	4,000	00			
" Accountancy Chgs. and Audit Fee	1,700	00			
To Reserve for Repairs & Maintenance of Property	12,000	00			
" Balance, carried down	106,209	18			
	Rs. 190,733.76				Rs. 190,733.76
To DISTRIBUTIONS UNDER CLAUSE 2(c), (d), (e), AND (f) OF THE TRUST DEED:					
" Tuition Fees and Cost of Books	2,402	21			
" Boarding Fees	150	00			
" Scholarships	8,314	60			
" Allowance to Dr. A. J. Halepota	6,000	00			
" Ramalhan Charity Distributions	12,000	00			
" Ghafooriyah Arabic College, Mahara-gama	3,000	00			
	31,866	81	By Balance, brought down	...	106,209.18
" Balance transferred to Reserve Fund Account, as provided in clause 2(g) of the Trust Deed	74,342	37			
	Rs. 106,209.18				Rs. 106,209.18

Hathy & Co., Chartered Accountants, Colombo.

Abdul Ghafoor Trust.

Sundry Creditors as at 31st December, 1950.

Schedule No. 1.

Trustee's Fees Undrawn :

	N. D. H. Abdul Carcem (deceased)	3,208	33	
	A. R. M. Ghouse (deceased)	1,833	33	
	U. L. M. M. Mohideen	8,000	00	
	M. Falil A. Caffoor	5,290	41	
10	A. M. Hamid	4,000	00	
				<hr/>
				22,332 07
	M. Falil A. Caffoor—Ghafooriyah Arabic College	16,670	56	
	Hathy & Co.	700	00	
	Department of Government Electrical Undertakings	347	24	
	Municipal Council, Colombo	8,675	55	
	N. D. H. Abdul Caffoor Ltd.	3,046	77	
	N. D. H. Abdul Caffoor (deceased)	1,144	86	
	N. D. H. Abdul Caffoor (deceased— Ghafooriyah Arabic College)	30,770	27	
20	Walker Sons & Co. Ltd.	70	00	
	Dr. A. J. Halepota	1,244	80	
	M. H. M. Faizool	27	10	
	M. B. Namadeva	26	12	
	M. Falil A. Caffoor re Dr. A. J. Halepota	1,829	50	
				<hr/>
				Rs. 86,884 84
				<hr/> <hr/>

Rent Deposits as at 31st December, 1950.

Schedule No. 2.

	M. A. Razak	75	00
	Trevor de Saram	205	62
30	J. Gaudart & Cie	100	00
	Trust Company Ltd.	1,500	00
	Tudor V. Perera	600	00
	High Commissioner for India	1,500	00
	Hathy & Co.	200	00
	Nanjis (Ceylon) Ltd.	6,000	00
	Morrison, Son & Jones (Ceylon) Ltd.	1,050	00
	The Mercantile Employees Trading Co. Ltd.	175	00
	Dember Bros. (Ceylon) Ltd.	315	00

Consul for the Netherlands	372	24
May & Baker (India) Ltd.	600	00
Earl H. Nicholas	376	50
E. W. Atukorale	1,032	00
E. P. A. Bogala Exports and Imports Ltd.	2,250	00
Terrence E. Perera & Co.	350	00
John Dickinson Ltd.	1,500	00
	<hr/>	
	Rs. 18,201	36
	<hr/>	
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Hathy & Co., Chartered Accountants, Colombo 1.

Abdul Ghafoor Trust.

10

Sundry Debtors as at 31st December, 1950.

Schedule No. 3.

A. H. M. Ismail	3,004	59
Mrs. Faleela Mohideen	11,921	00
A. H. M. Mohideen	5,000	00
M. M. A. Hamid	1,000	00
T. O. A. Wahid	750	00
M. I. M. Mahroof	750	00
Muslim League	2,111	90
A. L. M. Mulaffer	500	00 20
Moor's Sports Club	20	65
M. Falil A. Caffoor—Loan Account	48,322	85
Dr. A. C. M. Sulaiman	58	80
M. Y. M. Hamza	221	78
M. F. A. C. Account	635	00
M. Mohideen A. Gaffoor	1,608	81
Mrs. M. N. Naina Marikar	1,025	00
M. Yusuf A. Caffoor	4,501	00
China Matting Account	8,310	01
M. S. Osman	1,300	00 80
M. Idroos Mohideen	350	00
F. J. Stephen	50	00
M. Rafi A. Gaffoor	2,752	80
N. D. H. Abdul Caffoor Ltd.	78,389	53
M. Cassim Ziard	2,000	00
M. E. de Silva	150	00
S. I. S. A. Bari Moulana	100	00
	<hr/>	
	Rs. 174,833	72
	<hr/>	
	<hr/>	

Sundry Tenants Accounts as at 31st December, 1950

Schedule No. 4.

Secretary to the High Commissioner for India in Ceylon	900	00
Hathy & Co.	400	00
Air India Ltd.	710	00
M. A. Razak	113	75
Director of Industries	387	08
Nanjis (Ceylon) Ltd.	6,000	00
The Harbour Lighterage (Company) Ltd.	233	20
¹⁰ Earle H. Nicholas	125	50
E. W. Atukorale	344	00
E. A. P. (Bogala) Exports and Imports Ltd.	1,500	00
Trevor de Saram	364	48
Assistant Commissioner of Local Government	172	03
H. M. Admiralty	515	80
Gaudart & Cie	113	75
Consul for the Netherlands	124	08
Tudor V. Perera	425	00
Terrance E. Perera & Co.	175	00
²⁰ Commercial Secretary to the High Commissioner for India in Ceylon	400	00
May & Baker	662	50
The Trade Commissioner for Pakistan in Ceylon	950	00
The Trust Company Ltd.	1,000	00
	<u>Rs. 15,616</u>	<u>17</u>

4th November, 1952.

The Trustees,
Abdul Ghafoor Trust,
Colombo 1.

Abdul Ghafoor Trust.

Gentlemen,

We have completed the audit of the books of the above for the year ended 31st December, 1951, and have pleasure in enclosing in triplicate the following documents prepared therefrom :—

(1) Income and Expenditure Account for the year ended 31st December, 1951.

(2) Balance Sheet as at 31st December, 1951.

In amplification of certain items appearing on the Balance Sheet we are enclosing the following schedules :

Schedule No. 1—Sundry Creditors as at 31st December, 1951.

2—Rent Deposits as at 31st December, 1951.

3—Sundry Loans as at 31st December, 1951.

4—Sundry Tenants' Accounts as at 31st December 1951.

INCOME AND EXPENDITURE ACCOUNT.

Trustee's Fees : Provision in terms of the Trust Deed has been made for these fees, and particulars of the amount outstanding are shown on Schedule No. 1.

Scholarships—Rs. 9200/- The details are as follows :—

Mr. M. A Navaz Caffoor—Nov. 1950 to August 1951 Rs. 6700 00

Mr. Falih Faisal Caffoor—August 1950 to Dec. 1950 ,, 2500 00

Allowance to Dr. A. J. Halepota—Rs. 2,400/- This amount is in respect of the six months ended 30th June, 1951.

Surplus Revenue for the year : In terms of clause 2 (g) of the Trust Deed, Rs. 67, 316/11 the surplus for the year after allowing for payments under clause 2 (a), (c), (d), (e) and (f), a summary of which appears on the accompanying Income and Expenditure Account, has been credited to the Reserve Fund.

BALANCE SHEET.

Property : The value of the Trust Property is the same as the value accorded to it in the Trust Deed.

Deposit : We have seen a certificate signed by the Chief Engineer and Manager of the Department of Government Electrical Undertakings in regard to the deposit of Rs. 375/-.

Sundry Loans—Rs. 230,719/40 : The details are given on Schedule No. 3, Messrs. M. Falil A. Caffoor and A. H. M. Ismail, two of the Trustees, are of the opinion that the whole of this amount is recoverable. We are inclined to think that the Trustees should write to the parties in question at least once in three months inviting their attention to the outstanding loans.

Balance Sheet :

Sundry Debtors—Rs. 18,101/88. The details are given on Schedule No. 4. Messrs. M. Falil A. Caffoor and A. H. M. Ismail, two of the Trustees, are of the opinion that the whole of this amount is recoverable.

Stock of Printing and Stationery Rs. 425/- This is supported by a certificate from Mr. M. Falil A. Caffoor, one of the Trustees.

Cash : We have seen a certificate in support of the balance lying to the credit of the Chartered Bank of India, Australia and China, Colombo. We have not counted the cash in hand amounting to Rs. 1075/37 but have seen a certificate signed by Mr. Falil A. Caffoor, one of the Trustees, in support of this Balance.

Building Depreciation Reserve: Rs. 12,000/- has been transferred from Reserve Fund in respect of the year 1951 and the balance on Building Depreciation Reserve Account as at 31st December, 1951 amounts to Rs. 135,000/-.

Reserve for Upkeep of Building : In accordance with the provisions of the Trust Deed Rs. 12,000/- has been credited to this account out of the income for 1951. In addition Rs. 1,000/- has been transferred from Reserve Fund Account. After charging the expenditure amounting to Rs. 12,545/83. The balance on this account as at 31st December, 1951 amounts to Rs. 998/99.

Reserve Fund Account : The credit balance on this account as at 31st December, 1951 is Rs. 1,688/09 as against a credit balance of Rs. 3,388/73 at the commencement of the year under review.

GENERAL.

Only one meeting of the Board was held during the year 1951. We have to point out that Board Meetings should be held at least once in every six months according to the provisions of the Trust Deed.

IN CONCLUSION.

We have dealt in the foregoing report with all matters appearing to call for comment by us, but should there be any further information that you may require, we shall be pleased to be of service to you.

We are, Gentlemen,

Yours faithfully, 10

*Chartered Accountants
Auditors.*

Enclosures (3)

ABDUL GHAFOR TRUST.

R 8

BALANCE SHEET AS AT 31st DECEMBER, 1951.

CAPITAL AND LIABILITIES		PROPERTY AND ASSETS	
	Rs. cts.		Rs. cts.
CAPITAL:		PROPERTY:	
As per last Balance Sheet	2,050,000.00	Gaffoor Building as per last Balance Sheet	2,050,000.00
BUILDING DEPRECIATION RESERVE:		OFFICE FURNITURE AND EQUIPMENT:	
As per last Balance Sheet	123,000.00	As per last Balance Sheet	3,450.00
<i>Add:</i> Amount transf'd. from Reserve Fund	12,000.00	<i>Less:</i> Depreciation for the year	345.00
	<u>135,000.00</u>		<u>3,105.00</u>
RESERVE FOR UPKEEP OF BUILDING:		TRUST LIBRARY ACCOUNT:	
As per last Balance Sheet	544.82	As per last Balance Sheet	2,249.88
<i>Add:</i> Amount transf'd. from Income & Expenditure Account	12,000.00	<i>Additions</i> during the year ended 31st December, 1951	1,840.64
	<u>1,000.00</u>		<u>4,090.52</u>
<i>Less:</i> Expenditure during the year	998.99	DEPOSIT:	
	<u>13,544.82</u>	Department of Government Electrical Undertakings	375.00
	<u>12,545.83</u>	SUNDRY LOANS:	
RESERVE FUND ACCOUNT:		As per Schedule No. 3	230,719.40
As per last Balance Sheet	3,888.73	SUNDRY DEBTORS:	
<i>Add:</i> Surplus of Income over Expenditure for the year transferred	67,316.11	Due by Tenants as per Schedule No. 4	18,101.88
	<u>70,704.84</u>	STOCK:	
<i>Less:</i> Payments, etc., made under clause 2(g) of the Trust Deed:		Printing and Stationery	425.00
Donations given	14,671.98	CASH:	
Ramalhan Charity Distributions made in excess of Rs. 12,000/-	4,344.15	Ghafoor Building Management Account at Chartered Bank of India, Australia and China	5,083.14
Sundry Charities	31,000.62	In Hand	1,075.37
Ghafooriyah Arabic College, Maharagama	6,000.00	Postage Stamps	4.59
Reserve for upkeep of Building	1,000.00		<u>6,163.10</u>
Building Depreciation Reserve	12,000.00		
	<u>69,016.75</u>		
SUNDRY CREDITORS:			
Sundry Accounts outstanding as per Schedule No. 1	105,441.46		
Rent Deposits as per Schedule No. 2	19,851.36		
	<u>125,292.82</u>		
	<u>Rs. 2,312,979.90</u>		<u>Rs. 2,312,979.90</u>

AUDITORS' REPORT TO THE TRUSTEES OF ABDUL GHAFOR TRUST.

We have audited the books of the Abdul Ghafoor Trust for the year ended 31st December, 1951, and have reported thereon to the Trustees under this date. In our opinion the above Balance Sheet, dated 31st December, 1951, is properly drawn up so as to exhibit a true and correct view of the state of affairs of the Trust at that date, according to the best of our information and the explanations given to us and as shown by the books of the Trust.

Colombo—1,
4th November, 1952.

Chartered Accountants,
Auditors.

ABDUL GHAFOOR TRUST.

Income & Expenditure Account for the year ended 31st December, 1951.

	EXPENDITURE		INCOME	
	Rs.	cts.	Rs.	cts.
To Rates				
Salaries & Wages inclgd. Allowances	34,680	43		
" Pension	9,865	55		
" Electricity Charges	1,993	10		
" Office Rent	3,420	00		
" Office Salaries including Allowances	15,712	50		
" Printing and Stationery	283	00		
" Miscellaneous Expenditure	1,849	83		
" Bonus	755	00		
" Independence Day 1948 Illuminations Expenses including Lawyer's Fees			7,561	24
To EXPENSES OF ADMINISTRATION:				
" Trustees' Remuneration	4,000	00		
" Accountancy Charges and Audit Fee	1,700	00		
" Depreciation—Office Furniture and Equipment			345	00
" Reserve for Repairs & Maintenance of Property	12,000	00		
" Balance, carried down			99,934	51
			Rs. 194,375	16
To DISTRIBUTION UNDER CLAUSE 2(c), (d), (e) and (f) OF THE TRUST DEED:				
" Tuition Fees and Cost of Books	6,018	40		
" Scholarships	9,200	00		
" Allowance to Dr. A. J. Halepota	2,400	00		
" Ramalhan Charity Distributions	12,000	00		
" Chafooriyah Arabic College, Mahara-gama	3,000	00		
" Balance transferred to Reserve Fund Account, as provided in clause 2(g) of the Trust Deed			67,316	11
			Rs. 99,934	51
			By Income from Gaffoor Building	194,375
				16
				By Balance, brought down
				99,934
				51

Hathy & Co., Chartered Accountants, Colombo 1.

Abdul Ghafoor Trust.

Sundry Creditors as at 31st December, 1951.

Schedule No. 1.

Trustees Fees Undrawn :

	N. D. H. Abdul Careem (deceased)	3,208	33		
	A. R. M. Ghouse (deceased)	1,833	33		
	U. L. M. M. Mohideen	9,000	00		
	M. Falil A. Caffoor	6,290	41		
10	A. M. Hamid (deceased)	5,000	00		
					<hr/>
				25,332	07
	M. Falil A. Caffoor—Ghafooriya Arabic College			25,670	56
	Hathy & Co.			1,700	00
	Municipal Council, Colombo			8,675	55
	Walker Sons & Co., Ltd.			305	20
	N. D. H. Abdul Caffoor Ltd.			6,046	77
	M. Falil A. Gaffoor re Falih Faisal Caffoor			5,500	00
	Department of Government Electrical Undertakings			296	18
	N. D. H. Abdul Caffoor (deceased)			1,144	86
20	N. D. H. Abdul Caffoor (deceased) Ghafooriyah				
	Arabic College			30,770	27
					<hr/>
				Rs. 105,441	46
					<hr/> <hr/>

Rent Deposits as at 31st December, 1951.

Schedule No. 2.

	M. A. Razak	75	00
	Trevor de Saram	205	62
	Gaudart & Cie	100	00
	Trust Co., Ltd.	1,500	00
	Tudor V. Perera	600	00
30	High Commissioner for India	1,500	00
	Hathy & Co.	200	00
	Nanjis (Ceylon) Ltd.	6,000	00
	Morrison, Son & Jones (Ceylon) Ltd.	1,050	00
	The Mercantile Employee's Trading Co., Ltd.	175	00
	Dember Bros. (Ceylon) Ltd.	315	00
	Consul for Netherlands	372	24
	May & Baker (India) Ltd.	1,350	00
	Earle H. Nicolas	376	50
	E. W. Atukorale	1,032	00

Schedule No. 2.

E. P. A. (Bogala) Exports & Imports Ltd.	2,250	00
Terrance E. Perera & Co.	350	00
John Dickinson Ltd.	1,500	00
Indonesian Information Service Ceylon	450	00
H. M. Hashim	450	00
	<hr/>	
	Rs. 19,851	36
	<hr/>	

Hathy & Co. Chartered Accountants, Colombo 1.

Abdul Ghafoor Trust.

Sundry Loans as at 31st December, 1951.

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Schedule No. 3.

A. H. M. Ismail	3,619	59
Mrs. Faleela Mohideen	11,921	00
A. M. M. Mohideen	5,000	00
M. M. A. Hamid	1,000	00
M. I. M. Maharroof	750	00
Muslim League	907	10
A. L. M. Mulaffer	500	00
Moor's Sports Club	20	65
M. F. A. C. Account Loan	33,500	00 20
M. Falil A. Caffoor—Loan	17,822	85
Dr. A. C. M. Sulaiman	58	80
M. Y. M. Hamza	221	78
M. F. A. C. Account	635	00
M. Mohideen A. Caffoor	1,508	81
Mrs. M. N. Naina Marikar	1,025	00
M. Yusuf A. Caffoor	4,001	00
M. S. Osman	1,300	00
M. Idroos Mohideen	350	00
M. Rafi A. Caffoor	2,752	80 30
M. Cassim Ziard	2,000	00
M. E. de Silva	12	50
S. I. S. A. Bari Moulana	100	00
Mrs. N. D. H. Abdul Caffoor	17,000	00
Dr. A. J. Halepota	183	45
M. Falil A. Caffoor re Dr. Halepota	1,015	77
Air Mail Envelopes	8	00
F. D. J. Maurice	667	69
N. D. H. Abdul Caffoor Ltd.	118,756	88

Menthol Crystals Account	2,705	03
New Moor Street Mosque	70	00
S. L. A. M. Saleem	1,250	00
M. B. Namadeva	45	00
Kraft Paper Account	10	70
	<hr/>	<hr/>
	Rs. 230,719	40
	<hr/>	<hr/>

Sundry Tenant's Accounts as at 31st December, 1951.

Schedule No. 4.

The Trust Co., Ltd.	2,000	00
10 Secretary to the High Commissioner for India in Ceylon	900	00
Hathy & Co.	600	00
Air India Ltd.	355	00
M. A. Razak	227	50
Director of Industries	774	16
Nanjis (Ceylon) Ltd.	8,000	00
The Harbour Lighterage (Company) Ltd.	233	20
E. P. A. (Bogala) Exports & Imports Ltd.	1,500	00
H. M. Hashim	300	00
Chatham House Ltd.	344	00
20 Terrance E. Perera & Co.	175	00
The Trade Commissioner for Pakistan in Ceylon	950	00
May & Baker	450	00
Commercial Secretary to the High Commissioner for India in Ceylon	400	00
Tudor V. Perera	425	00
Gaudart & Cie	113	75
Assistant Commissioner of Local Government	172	03
Trevor de Saram	182	24
	<hr/>	<hr/>
	Rs. 18,101	88
	<hr/>	<hr/>

Hathy & Co., Chartered Accountants, Colombo 1.

Abdul Ghafoor Trust.

Sundry Creditors as at 31st December, 1952.

Schedule No. 1.

Trustees' Fees undrawn :

N. D. H. Abdul Careem (deceased)	3,208	33	
A. R. M. Ghouse (deceased)	1,833	33	
U. L. M. M. Mohideen	10,000	00	
A. M. Hamid (deceased)	5,000	00	10
M. Falil A. Caffoor	7,290	41	
			<hr/>
		27,332	07
M. Falil A. Caffoor—Ghafooriyah Arabic College		34,670	56
Hathy & Co.		1,700	00
Municipal Treasurer, Colombo		8,675	55
Postmaster-General		6	25
M. Falil A. Caffoor re Falih Faisal Caffoor		5,500	00
Department of Government Electrical Undertakings		205	81
N. D. H. Abdul Caffoor (deceased)		1,144	86
N. D. H. Abdul Caffoor—Ghafooriyah Arabic College		30,770	27 20
Walker Sons & Co., Ltd.		463	40
			<hr/>
		Rs. 110,468	77
			<hr/> <hr/>

Rent Deposits as at 31st December, 1952.

Schedule No. 2.

M. A. Razak	75	00
Gaudart & Cie	100	00
Trust Co., Ltd.	1,500	00
Tudor V. Perera	600	00
High Commissioner for India	1,500	00
Hathy & Co.	200	00 ³⁰
Nanjis (Ceylon) Ltd.	6,000	00
Morrison Son & Jones (Ceylon) Ltd.	1,050	00
Consul for Netherlands	372	24
May & Baker (India) Ltd.	1,350	00
Earl H. Nicholas	376	50
E. W. Atukorale—Chatham House Ltd.	1,032	00
E. P. A. (Bogala) Exports & Imports Ltd.	2,250	00
Terrence E. Perera & Co.	350	00
John Dickinson Ltd.	1,500	00
Indonesian Information Service, Ceylon	450	00 ⁴⁰
H. M. Hashim	450	00
Jeffrey & Nassim	1,050	00
		<hr/>
	Rs. 20,205	74
		<hr/> <hr/>

ABDUL GHAFOR TRUST.
BALANCE SHEET AS AT 31st DECEMBER, 1952.

	Rs.	cts.	Rs.	cts.	Rs.	cts.
CAPITAL, RESERVES & SURPLUS						
CAPITAL:						
Balance as at 31-12-1951	2,050,000	00			2,050,000	00
RESERVE FUND ACCOUNT:						
Balance as at 31-12-1951	1,688	09			3,105	00
Add: Surplus of Income over Expenditure for the year transfd.	70,890	54			305	00
	72,078	63			2,800	00
Less: Payments etc., made under clause 2(g) of the Trust Deed:—						
Scholarships in excess of Rs. 12,000/-	2,040	00				
Tuition Fees in excess of Rs. 3,000/-	630	20				
Donations & Sundry Charities	43,119	99				
Ghafooriyah Arabic College Maharagama in excess of Rs. 3,000	6,000	00				
Ramalhan Charity Distributions made in excess of Rs. 12,000	6,789	30				
Building Depreciation Reserve	12,000	00	1,499	14		
BUILDING DEPRECIATION RESERVE:						
Balance as at 31-12-1951	135,000	00				
Add: Amount transfd. from Reserve Fund	12,000	00				
	147,000	00				
RESERVE FOR UPKEEP OF BUILDING:						
Balance as at 31-12-1951	998	99				
Add: Amount transfd. from Income and Expenditure Account	12,000	00				
	12,998	99				
Less: Expenditure during the year	9,785	28	3,219	71	2,201,712	85
CURRENT LIABILITIES						
SUNDRY CREDITORS:						
As per Schedule No. 1			110,468	77		
RENT DEPOSITS:						
As per Schedule No. 2			20,205	74	130,674	51
					2,332,387	36
					2,332,387	36
FIXED ASSETS						
PROPERTY—GAFFOOR BUILDING:						
Balance as at 31-12-1951			2,050,000	00		
OFFICE FURNITURE AND EQUIPMENT:						
Balance as at 31-12-1951			3,105	00		
Less: Depreciation for the year			305	00	2,800	00
TRUST LIBRARY:						
Balance as at 31-12-1951			4,090	52		
Additions during the year			2,247	64		
			6,338	16		
Less: Depreciation for the year			638	16	5,700	00
FLOATING ASSETS						
DEPOSITS:						
Department of Govt. Electrical Undertakings			450	00		
Postmaster General			20	00	470	00
SUNDRY LOANS AND ADVANCES:						
As per Schedule No. 3					235,582	88
SUNDRY DEBTORS:						
As per Schedule No. 4					20,593	69
STOCK OF STATIONERY:					300	00
PREPAID EXPENSES:						
Telephone Rental					200	00
CASH:						
With Chartered Bank of India, Australia and China			15,560	47		
Petty Cash			1,174	93		
Postage Stamps			5	39	16,740	79
					273,887	36

AUDITORS' REPORT TO THE BOARD OF ABDUL GHAFOR TRUST.

We have examined the above Balance Sheet with the books and vouchers of Abdul Ghafoor Trust. We have obtained all the information and explanation we have required. In our opinion, subject to our Report of even date to the Trustees, the above Balance Sheet, dated 31st December 1952, is properly drawn up so as to exhibit a true and correct view of the state of affairs of the Trust as at that date, according to the best of our information and the explanations given to us and as shown by the books of the Trust.

ABDUL GHAFOOR TRUST.

Income & Expenditure Account for the Year ended 31st December 1952.

	EXPENDITURE		INCOME	
	Rs.	cts.	Rs.	cts.
To Rates	34,702	20		
" Salaries & Wages inclgd. Allowances	11,203	40		
" Electricity Charges	1,379	38	47,284	98
	3,420	00		
" Office Rent	15,775	82		
" Office Salaries including Allowances	92	60		
" Telephone	429	35		
" Printing and Stationery	2,085	01	22,497	78
" Miscellaneous Expenditure	693	00		
" Bonus				
	1,433	70		
" Royal Visit Illuminations Account	400	00		
" Gratuity (M. E. de Silva-on Acct.)				
	3,000	00		
To EXPENSES OF ADMINISTRATION :				
" Trustees' Remuneration	1,800	00		
" Travelling Expenses	1,700	00	6,500	00
" Accountancy Charges & Audit Fee				
	305	00		
To DEPRECIATION :				
" Office Furniture and Equipment	638	16	943	16
" Trust Library				
	12,000	00		
" Reserve for Repairs & Maintenance			103,390	54
" of Property				
" Balance, carried down			194,450	16
			Rs. 194,450.16	
To DISTRIBUTION UNDER CLAUSE 2(b), (c), (d), (e) & (f) OF THE TRUST DEED:				
" Scholarships	12,000	00		
" Tuition Fees & Cost of Books	3,000	00		
" Dowries	3,000	00		
" Ghafooriyah Arabic College, Mahara-				
gama	3,000	00		
" Ramalhan Charity Distributions	12,000	00	33,000	00
" Balance, transfd. to Reserve Fund			70,390	54
" Account as provided in clause 2(g)				
" of the Trust Deed			103,390	54
			Rs. 103,390.54	
			By Income from Gaffoor Building	194,450.16
			By Balance, brought down	103,390.54
			Rs. 103,390.54	

Hathy & Co., Chartered Accounts, Colombo 1.

Abdul Ghafoor Trust.

Sundry Loans & Advances as at 31st December, 1952.

Schedule No. 3.

	A. H. M. Ismail	3,619	59
	Mrs. Faleela Mohideen	11,921	00
	A. M. M. Mohideen	5,000	00
	M. M. A. Hamid	1,000	00
	M. I. M. Mahroof	750	00
10	Muslim League	1,093	60
	A. L. M. Mulaffer	500	00
	Dr. A. C. M. Sulaiman	58	00
	M. Y. M. Hamza	221	78
	M. F. A. C. Account	33,500	00
	M. Falil A. Caffoor	4,150	00
	Mrs. M. N. Naina Marikar	1,025	00
	M. Yusuf A. Caffoor	2,626	00
	M. S. Osman	1,300	00
	M. Idroos Mohideen	350	00
20	M. Rafi A. Caffoor	2,752	80
	M. Cassim Ziard	2,000	00
	S. I. S. A. Bari Moulana	100	00
	Mrs. N. D. H. Abdul Caffoor	17,000	00
	M. Falil A. Caffoor re Dr A. J. Halepota	1,015	77
	Air Mail Envelopes Account	8	00
	Dr. A. J. Halepota	1,485	15
	T. D. J. Maurice	467	69
	Menthol Crystals Account	2,705	03
	Kraft Paper Account	10	70
30	New Moor Street Mosque Account	70	00
	S. L. A. M. Saleem	1,250	00
	Kuppiawatte Burial Ground Mosque	293	50
	D. S. Marian Pillai	275	00
	A. M. M. Mohideen	100	00
	N. D. H. Abdul Caffoor Ltd.	124,710	11
	Maradana Mosque	2,300	06
	M. H. Hameem	150	00
	S. L. M. Hashim	75	00
	Alavia Thakkiya	1,938	53
40	M. B. Namadeva	30	00
	M. F. A. C. Account	85	00
	Mohideen A. Caffoor	4,049	19
	M. H. M. Faizool	30	00

Schedule No. 3.

T. H. A. Packeer Ally	140	00
K. D. L. C. Liyanage	2	50
China Matting Account	5,318	08
J. A. Schokman	105	00
	<hr/>	
	Rs. 235,582	88
	<hr/>	
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Hathy & Co., Chartered Accountants, Colombo 1.

Abdul Ghafoor Trust.

Sundry Tenants' Accounts as at 31st December, 1952.

Schedule No. 4.

Terrence E. Perera & Co.	175	00
May & Baker Ltd.	450	00
Commercial Secretary to the High Commissioner for India	400	00
Tudor V. Perera	425	00
Gaudart & Cie	113	75
Assistant Commissioner of Local Government	172	03
Consul for Netherlands	124	08
H. M. Admiralty	515	80
Commissioner for Registration of Indian & Pakistani Residents	387	08
Trust Co., Ltd.	2,000	00
Harbour Lighterage Co., Ltd.	233	20
Chatham House Ltd.	344	00
E. P. A. (Bogala) Exports & Imports Ltd.	750	00
Jeffrey & Nassim	350	00
H. M. Hashim	300	00
High Commission of Pakistan	300	00
Commercial Secretary to the High Commissioner for Pakistan	300	00
High Commissioner for India	900	00
Hathy & Co.	675	00
Air India Ltd.	355	00
M. A. Razak & Co., Ltd.	1,023	75
Nanjis (Ceylon) Ltd.	10,000	00
Nilrupa Trading Co.	300	00
	<hr/>	
	Rs. 20,593	69
	<hr/>	
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ABDUL GHAFOR TRUST.
BALANCE SHEET AS 31st DECEMBER, 1953.

	Rs.	cts.	Rs.	cts.
CAPITAL, RESERVES AND SURPLUS:				
CAPITAL:				
Balance as at 31-12-1952	2,050,000	00		
RESERVE FUND ACCOUNT:				
Balance as at 31-12-1952	1,499	14		
Add: Surplus of Income over Expenditure for 1953	70,126	97		
	71,626	11		
<i>Less: Paym'ts, etc., made under clause 2(g) of the Trust Deed,—</i>				
Scholarships in excess of Rs. 12,000/-	700	00		
Tuition Fees in excess of Rs. 3,000/-	685	00		
Donations & Sundry Charities	41,581	94		
Ghafooriyah Arabic College, Mahara- gama, in excess of Rs. 3,000/-	6,000	00		
Ramadhan Charity Distributions in excess of Rs. 12,000/-	6,000	00		
Building Depreciation Reserve	12,000	00	66,966	94
			4,659	17
BUILDING DEPRECIATION RESERVE:				
Balance as at 31-12-1952	147,000	00		
Add: Amount transf'd. from Reserve Fund	12,000	00		
	159,000	00		
RESERVE FOR UPKEEP OF BUILDING:				
Balance as at 31-12-1952	3,213	71		
Add: Amount transf'd. from Income & Expenditure Account	12,000	00		
	15,213	71		
<i>Less: Expenditure during 1953</i>	10,011	91	5,201	80
			2,218,860	97
CURRENT LIABILITIES — SUNDRY CREDITORS:				
As per Schedule No. 1	122,453	47		
RENT DEPOSITS:				
As per Schedule No. 2	20,283	50	142,738	97
			Rs. 2,361,599	94
FIXED ASSETS:				
PROPERTY—GHAFOR BUILDING:				
Balance as at 31-12-1952			2,050,000	00
OFFICE FURNITURE AND EQUIPMENT:				
Balance as at 31-12-1952			2,800	00
Additions during 1953			1,578	50
			4,378	50
<i>Less: Depreciation for 1953</i>			438	50
			7,800	00
TRUST LIBRARY:				
Balance as at 31-12-1952			5,700	00
Additions during 1953			2,951	99
			8,651	99
<i>Less: Depreciation for 1953</i>			851	99
			7,800	00
FLOATING ASSETS:				
DEPOSITS:				
Department of Government Electrical Undertakings			450	00
Postmaster-General			20	00
			470	00
SUNDRY LOANS AND ADVANCES:				
As per Schedule No. 3			289,362	20
ARREARS OF RENT:				
As per Schedule No. 4			20,219	89
STOCK OF STATIONERY:				
CASH:				
With Chartered Bank of India, Australia and China			11,815	76
Petty Cash			614	19
Postage Stamps			3	40
			12,433	35
			209,859	94

AUDITOR'S REPORT TO THE BOARD OF ABDUL GHAFOR TRUST.

We have examined the above Balance Sheet with the books and vouchers of Abdul Ghafoor Trust. We have obtained all the information and explanations we have required. In our opinion, subject to our Report of even date to the Trustees the above Balance Sheet, dated 31st December 1953, is properly drawn up so as to exhibit a true and correct view of the state of affairs of the Trust as at that date according to the best of our information and the explanations given to us and as shown by the books the Trust.

28th December, 1954.

Chartered Accountants,
Auditors.

ABDUL GHAFUOR TRUST.

Income and Expenditure Account for the year ended 31st December, 1953.

EXPENDITURE		INCOME		
	Rs.	cts.	Rs.	cts.
To RATES				
" Salaries & Wages inclgd. Allowances	34,702	20		
" Electricity Charges	9,560	99		
	1,315	56		
			45,578	75
" Office Rent	3,420	00		
" Office Salaries including Allowances	16,211	25		
" Telephone	350	45		
" Printing and Stationery	398	20		
" Miscellaneous Expenditure	3,282	74		
" Legal Expenses	59	30		
" Bad Debt—T. D. J. Maurice	407	69		
" Bonus	710	00		
			24,899	63
" Gratuity (M. E. de Silva—balance)			1,600	00
To EXPENSES OF ADMINISTRATION:				
" Trustees' Remuneration	3,000	00		
" Travelling Expenses	1,800	00		
" Accountancy Charges & Audit Fee	1,700	00		
			6,500	00
To DEPRECIATION:				
" Office Furniture and Equipment	438	50		
" Trust Library	851	99		
			1,290	49
" Reserve for repairs and maintenance of property	12,000	00		
" Balance, carried down	102,901	97		
			194,770	84
To DISTRIBUTION UNDER CLAUSE 2(h), (c), (d), (e) & (f) OF THE TRUST DEED:				
" Scholarships	12,000	00		
" Tuition Fees and Cost of Books	3,000	00		
" Dowries	3,000	00		
" Chafooriyah Arabic College, Mahara-gama	3,000	00		
" Ramalhan Charity Distributions	12,000	00		
			33,000	00
" Balance, transfd. to Reserve Fund				
" Account as, provided in Clause 2(g) of the Trust Deed			70,126	97
			103,126	97
By Income from Gafuor Building				
" ...			194,770	84
" By Balance, brought down				
" Amount refunded on Scholarship—(Dr. M. H. M. Hamza)			102,901	97
" ...				
" ...			225	00
			194,770	84
			103,126	97

Hathy & Co., Chartered Accountants, Colombo 1.

Abdul Ghafoor Trust.

Sundry Creditors as at 31st December, 1953.

Schedule No. 1.

<i>Trustees' Fees undrawn :</i>			
	N. D. H. Abdul Careem (deceased)	3,208	33
	A. R. M. Ghouse (deceased)	1,833	33
	U. L. M. M. Mohideen	11,000	00
	A. M. Hamid (deceased)	5,000	00
10	M. Falil A. Caffoor	8,290	41
		<hr/>	
	M. Falil A. Caffoor—Ghafooriyah Arabic College	29,332	07
	Hathy & Co.	43,670	56
	Municipal Treasurer, Colombo	2,400	00
	Postmaster-General	8,675	55
		48	90
	M. Falil A. Caffoor re Falih Faisal Caffoor	5,500	00
	Department of Government Electrical Undertakings	126	62
	N. D. H. Abdul Caffoor (deceased)	1,144	86
	Do Ghafooriyah Arabic College	30,770	27
	Walker Sons & Co., Ltd.	182	54
20	A. X. Machado & Sons	604	10
		<hr/>	
		Rs. 122,455	47
		<hr/>	

Rent Deposits as at 31st December, 1953.

Schedule No. 2.

	M. A. Razak	75	00
	Gaudart & Cie	100	00
	Trust Co., Ltd.	1,500	00
	Tudor V. Perera	600	00
	High Commissioner for India	1,500	00
	Hathy & Co.	200	00
30	Nanjis (Ceylon) Ltd.	6,000	00
	Morrison Son & Jones (Ceylon) Ltd.	1,050	00
	May & Baker (India) Ltd.	1,350	00
	Earl H. Nicholas	376	50
	E. W. Atukorale—Chatham House Ltd.	1,032	00
	E. P. A. (Bogala) Exports & Imports Ltd.	2,250	00
	Terrence E. Perera & Co.	350	00
	John Dickinson Ltd.	1,500	00
	Indonesian Information Service, Ceylon	450	00
	H. M. Hashim	450	00
40	Jeffry & Nassim	1,050	00
	H. M. Wickremanayake	450	00
		<hr/>	
		Rs. 20,283	50
		<hr/>	

Hathy & Co., Chartered Accountants, Colombo 1.

Abdul Ghafoor Trust.

Sundry Loans & Advances as at 31st December, 1953.

Schedule No. 3.

A. H. M. Ismail	3,619	59
Mrs. Faleela Mohideen	11,921	00
A. M. M. Mohideen	5,000	00
M. M. A. Hamid	1,000	00
A. L. M. Mulaffer	500	00
Dr. A. C. M. Sulaiman	58	80 ¹⁰
M. Y. M. Hamza	221	78
M. F. A. C. Account	39,350	00
M. Falil A. Caffoor	9,950	00
Mrs. M. N. Naina Marikar	1,025	00
M. Yusuf A. Caffoor	2,626	00
M. S. Ossman	1,300	00
M. Idroos Mohideen	350	00
M. Rafi A. Caffoor	2,752	80
M. Cassim Ziard	2,000	00
S. I. S. A. Bari Moulana	100	00 ²⁰
Mrs. N. D. H. Abdul Caffoor (deceased)	17,000	00
M. Falil A. Caffoor re Dr. A. J. Halepota	1,015	77
Dr. A. J. Halepota	257	90
New Moor Street Mosque	70	00
S. L. A. M. Saleem	1,250	00
Kuppiawatte Mosque	318	50
M. C. M. Razeen	300	00
D. S. Marian Pillai	15	00
Maradana Mosque	31	55
Alaviya Thackiya	1,938	53 ³⁰
M. C. M. Zacky	250	00
M. F. A. C. Account	85	00
M. Mohideen A. Caffoor	8,349	19
China Matting Account	5,331	13
All Ceylon Muslim League	2,190	82
J. A. Schokman	370	00
M. S. M. Mohideen	330	00
N. D. H. Abdul Caffoor Ltd.	143,933	84
M. B. Namadewewa	75	00
N. V. Subramaniam	375	00 ⁴⁰
H. Jiffry	650	00
K. D. L. C. Liyanage	5	00
S. M. Mustafa	335	00
Govindan Nair	410	00

 Rs. 266,662 20

C O P Y .

Hathy & Co., Chartered Accountants, Colombo 1.

Abdul Ghafoor Trust.

Sundry Tenants' Accounts as at 31st December, 1953.

Schedule No. 4.

Harbour Lighterage Co., Ltd.	233	20
E. P. A. (Bogala) Exports & Imports Ltd.	750	00
Jeffry & Nassim	2,100	00
10 H. M. Hashim	150	00
High Commissioner of Pakistan	300	00
Commercial Secretary to the High Commissioner for Pakistan	300	00
High Commissioner for India	900	00
Hathy & Co.	900	00
Air India Ltd.	710	00
M. A. Razak & Co., Ltd.	341	25
Nanjis (Ceylon) Ltd.	8,000	00
Terrence E. Perera & Co.	175	00
H. M. Wickremanayake	150	00
20 May & Baker Ltd.	450	00
Commercial Secretary to the High Commissioner for India	400	00
Tudor V. Perera & Co.	212	50
Gaudart & Cie	113	75
Assistant Commissioner of Local Government	172	03
Dias Abeyesinghe & De Livera	637	50
Fred Percy & Co.	450	00
Commissioner for Registration of Indian & Pakistani Residents	774	16
Trust Co. Ltd.	2,000	00
	<u>Rs. 20,219</u>	<u>39</u>

Summary of Expenditure and Income.

C O P Y .

Abdul Ghafoor Trust.

Summary of Expenditure and Income for the years 1948—1953.

Year	Exp. on Charity.	Exp. on Building.	Admn. Expenses.	Total Exp.	Income.
1948	34,726 110,292	42,247 29,268	14,766	231,299	182,006
1949	38,924 75,982	45,825 27,624	23,720	212,075	193,469
1950	31,867 63,945	45,074 18,532	27,450	186,868	190,733 10
1951	32,618 56,016	46,814 12,545	35,627	183,620	194,375
1952	33,000 58,579	47,285 9,785	31,774	180,423	194,450
1953	33,000 54,966	45,578 10,011	34,290	177,845	194,995
	<u>623,915</u>	<u>380,588</u>	<u>167,627</u>	<u>1,172,130</u>	<u>1,150,028</u>

Balance at 1-1-'48.

Reserve for upkeep of Building	27,960
Reserve Fund	162,999
	<u>190,959</u>

Balance at end of 1953 was 168,857,

/ST.

Accounts.

Year to 31-12-1948.

(1) *Gross Income of year 1948—Rs. 182,006.*

	Expenditure on Charities—Clause 2 (c), (d), (e), (f) of Trust Deed	—	Rs. 34,726	X
	„ on Building—Reserved under Clause 2 of Trust Deed	—	Rs. 12,000	Y
10	„ on Building—Spent on Rates etc. vide Trust Deed	—	Rs. 42,247	Y
	„ on Administration Rs. 14,766 1/6th to Charities <u>33,000</u> amount to be spent 182,006 from current income } vide Trust Deed. } Total Current Income		246	IX
	„ on Administration Balance to Building		12,305	Y
20	Balance Income to Reserve Fund A/c. Clause 2 (g) of Trust Deed		<u>78,267</u>	
			<u>182,006</u>	
	Expenditure on Charities — 34,726 + 2,461 = 37,187			
	„ on Building — 12,000 + 42,247 + 12,305 = 66,552			

(2) *Accumulated Income of year 1948.*

	In Reserve Fund A/c.	—	241,266
	In Reserve for Upkeep of Building	—	27,969
30	Spent on Charities	110,292	
	„ on Building including allocation to Reserve.	29,268 } 75,000 }	— 104,268

R 11
Accounts
1948 to 1953
—continued.

(3) Total Expenditure on Charities and Building from Current Income and Accumulated Income :—

	Charities.	Building.
From Current Income	37,187	66,552
From Accumulated Income	110,292	104,268
	<u>147,479</u>	<u>170,820</u>

(4) Advances and Loans given to Relatives and others—Rs. 80,246 as at 31-12-48. This sum includes :—

Loan to M/s. N. D. H. Abdul Caffoor Ltd. (Donor's business)

25,945. 10

Loan to Mr. Falil A. Caffoor (Donor's son) 25,140

The Advances and Loans are evidently interest -free.

Year to 31-12-49.

(1) Gross Income of year 1949. — Rs. 193,469.

Expenditure on Charities	— Clause 2 (c), (d), (e), (f) of Trust Deed	— Rs. 38,924	X
„ on Building—	Reserved under Clause 2 of Trust Deed	— Rs. 12,000	Y
„ on Building—	Spent on Rates etc. vide Trust Deed	— Rs. 45,825	Y 20
„ on Administration	— Rs. 23,720		
1/6th to Charities	— Rs. 33,000		
	<u>186,512</u>	— 3,954	X
„ on Administration	— Balance to Building	19,766	Y
Balance Income to Reserve Fund A/c.	—	<u>73,000</u>	
		<u>193,469</u>	

Expenditure on Charities	—	38,924	+	3,954	=	42,878
„ on Building	—	12,000	+	45,825	}	= 77,591
				+ 19,766		

R 11
Accounts
1948 to 1895
—continued.

(2) *Accumulated Income of year 1949.*

Under Building Depreciation Reserve	—	75,000
„ Building Upkeep Reserve	—	10,701
„ Building Reserve Fund A/c.	—	128,974
Spent on Charities	—	Rs. 75,982
		—...
10 „ on Building		27,624
including allocation		36,000
to Reserves for Building		5,000
		Rs. 68,624

(3) *Total Expenditure on Charities and Building from Current Income and Accumulated Income.*

	Charities	Building
From Current Income	42,878	77,591
„ Accumulated Income	75,982	68,624
	<u>118,860</u>	<u>146,215</u>

(4) *Advances and Loans given to Relatives and others — Rs. 141,891 at 31-12-49. This sum includes :—*

20 Loan to M/s. N. D. H. Abdul Caffoor Ltd. (Donor's Business)	70,000
Loan to Mr. Falil Caffoor (Donor's son)	33,500

The Advances and Loans are evidently interest-free.

(5) Cost of Office Furniture and Equipment	—	Rs. 3,065
Cost of Books for Trust Library	—	Rs. 826

Year to 31-12-50.

R 11
Accounts
1948 to 1953
—continued.

(1) *Gross Income for year 1950.* — Rs. 190,733.

Expenditure on Charities	—	Clause 2 (c), (d), (e), (f) of Trust Deed	—	Rs. 31,867	X
„ on Building	—	Reserved under Clause 2 of Trust Deed	—	Rs. 12,000	Y
„ on Building	—	Spent on Rates etc. vide Trust Deed	—	Rs. 45,074	Y
„ on Administration	—	Rs. 27,450			
1/6th to Charities	—	33,000	4,575		X 10
				<u>190,733</u>	
„ on Administration	—	Balance to Building		22,875	Y
Balance Income to Reserve Fund Account	—			74,342	
				<u>190,733</u>	

Expenditure on Charities	—	31,867	+	4,575	=	Rs. 36,442
„ on Building	—	12,000	+	45,074		
			+	22,875	=	79,949

(2) *Accumulated Income of year 1950.*

Under Building Depreciation Reserve	—	Rs. 111,000			20
„ Building		Rs. 76/-			
„ Reserve Fund A/c.		Rs. 86,334			

Spent on Charities	—	Rs. 63,945			
„ on Building		18,532	}	—	Rs. 37,532
including allocations to		12,000			
Reserves for Building		7,000			

(3) *Total Expenditure on Charities and Building from Current Income and Accumulated Income —*

	Charities	Building	
From Current Income	36,442	79,949	30
„ Accumulated Income	63,945	37,532	
	<u>100,387</u>	<u>117,481</u>	

(4)	Advances and Loans (Interest-free) to Relatives and others at 31-12-50. This amount includes :—	Rs. 714,833	R 11 Accounts 1948 to 1953 —continued.
	Loan to M/s. N. D. H. Abdul Caffoor Ltd. (Donor's Business)	Rs. 78,389	
	Loan to Mr. Falil A. Caffoor (Donor's son)	Rs. 48,322	
(5)	Spent on Office Furniture and Equipment	Rs. 700/- in 1950.	
	„ on Trust Library	Rs. 1,423/- in 1950.	

Year to 31-12-1951.

(1)	<i>Gross Income of year 1951.</i> — Rs. 194,375.		
10	Expenditure on Charities — Clause 2 (c), (d), (e), (f) of Trust Deed	Rs. 32,618	X
	„ on Building — Reserved under Clause 2 of Trust Deed	Rs. 12,000	Y
	„ on Rates etc. under Trust Deed	Rs. 46,814	Y
	„ on Administration — Rs. 35,627		
	1/6th to Charities — Rs. 33,000	5,938	X
		<u>194,375</u>	
	„ on Administration — Balance to Building	29,689	Y
	Balance Income to Reserve Fund Account	67,316	
20		<u>194,375</u>	

Expenditure on Charities	— 32,618	+ 5,938	= 38,556
„ on Building	— 12,000	+ 46,814	_____
		+ 29,689	<u>88,503</u>

(2) *Accumulated Income of year 1951.*

Under Building Depreciation Reserve	—	Rs. 123,000
„ Building Upkeep Reserve		544
„ Reserve Fund Account		<u>70,704</u>

Expenditure on Charities	—	56,016	
" on Building		12,545	} Rs. 25,545
including allocations to		12,000	
Reserves on Building		1,000	

- (3) Total Expenditure on Charities and Building from Current Income and Accumulated Income :—

	Charities	Building	
From Current Income	38,556	88,504	
" Accumulated Income	56,016	25,545	
	<u>94,572</u>	<u>114,048</u>	10

- (4) Loans to Relatives and others (Interest-free) as at 31-12-51.
Rs. 230,719. This sum includes :—

Loan to M/s. N. D. H. Abdul Caffoor Ltd.	—	Rs. 118,756
Loan to Mr. Falil Caffoor (Donor's son) (33,500 plus Rs. 17,822)		Rs. 51,322
Loan to Mrs. N. D. H. Abdul Caffoor (Widow of Donor)		Rs. 17,000

- (5) Spent on Trust Library — Rs. 1,840.

Year to 31-12-52.

(1) Gross Income of year 1952	—	Rs. 194,450.	20
Expenditure on Charities	—	Clause 2 (b), (c), (d), (e), (f) of Trust Deed	Rs. 33,000 X
" on Building	—	Reserved under Clause 2 of Trust Deed	Rs. 12,000 Y
" on Building Rates etc. vide Trust Deed			Rs. 47,285 Y
" on Administration	Rs. 31,774		
" 1/6th to Charities	33,000		5,295 X
		<u>194,450</u>	

Expenditure on Administration — Balance to Building	26,479	R 11 Y Accounts 1948 to 1953 —continued.
Balance Income to Reserve Fund Account	70,391	
	<u>194,450</u>	

Expenditure on Charities	33,000	+	5,295	=	38,295
,, on Building	12,000	+	26,479		85,764
			+ 47,285		<u> </u>

(2) *Accumulated Income of year 1952.*

	Under Building Depreciation Reserve	—	Rs. 135,000
10	,, Building Upkeep Reserve	—	Rs. 998
	,, Reserve Fund Account	—	72,078

Expenditure on Charities	—	Rs. 58,579
,, on Building	9,785	} Rs. 21,785
including allocations to Building Reserves	12,000	

(3) **Total Expenditure on Charities and Building from Current Income and Accumulated Income :—**

	Charities	Building
From Current Income	38,295	85,765
20 ,, Accumulated Income	58,579	21,785
	<u>96,874</u>	<u>107,549</u>

(4) **Loans and Advances (Interest-free) to Relatives and others Rs. 235,582 at 31-12-52. This amount includes —**

Loan to M/s. N. D. H. Abdul Caffoor Ltd.	—	124,710 (Donor's Business).
Loan to Mr. Falil Caffoor (Donor's son)	—	33,500.
Mrs. N. D. H. Abdul Caffoor (Donor's widow)	—	17,000.

(5) **Spent on Trust Library — Rs. 2,247 in 1952.**

Year to 31-12-53.

R 11
Accounts
1948 to 1953
—continued.

(1) <i>Gross Income of year 1953.</i>	—	<i>Rs. 194,995.</i>	
Expenditure on Charities	—	Clause 2 (b), (c), (d), (e), (f) of Trust Deed	— Rs. 33,000 X
„ on Building	—	Reserved under Clause 2 of Trust Deed	— Rs. 12,000 Y
„ on Building	—	Rates etc. — vide Trust Deed	— 45,578 Y
„ on Administration	—	Rs. 34,290.	
1/6th to Charities		33,000.	5,715 X ¹⁰
		<u>194,995</u>	
„ on Administration	—	Balance to Building	— Rs. 28,575 Y
Balance Income to Reserve Fund Account	—	70,127	
		<u>Rs. 194,995</u>	
Expenditure on Charities	—	33,000 + 5,715 =	Rs. 38,715
„ on Building	—	12,000 + 45,578 + 28,575 }	Rs. 86,153

(2) *Accumulated Income of year 1953.*

Under Building Depreciation Reserve		Rs. 147,000 ²⁰
„ Building Upkeep Reserve		3,213
„ Reserve Fund Account		71,626
Expenditure on Charities	—	<u>Rs. 54,966</u>
„ on Building including allocations to Building Reserves		10,011 } 12,000 }
		22,011

- (3) Total Expenditure on Charities and Building from Current Income and Accumulated Income :—

R 11
Accounts
1948 to 1953
—continued.

	Charities.	Building.
From Current Income	38,715	86,153
„ Accumulated Income	54,966	22,011
	<u>93,681</u>	<u>108,164</u>

- (4) Loans and Advances (Interest-free) to Relatives and others
at 31-12-53. This sum includes :—

Rs. 266,662

10	Loan to M/s. N. D. H. Abdul Caffoor Ltd. (Donor's Business)	Rs. 143,933
	„ to Mr. Falil Caffoor (Donor's son) — 39,350 + 9,950 —	Rs. 49,300
	„ to Mrs. N. D. H. Abdul Caffoor (deceased)	Rs. 17,000

- (5) Spent on Office Equipment — Rs. 1,578 — in 1953.
„ on Trust Library — Rs. 2,951 — in 1953.

Summary of Expenditure.

GAFFOOR BUILDING TRUST.

R 12
Summary of
Expenditure
1948 to 1953

Summary of Expenditure for the Six Years 1948 to 1953.

- (1) The accounts for the six years show :—

20	(a) Expenditure on Charities.	Expenditure on Building.
	1948 Rs. 147,479	Rs. 170,820
	1949 118,860	146,215
	1950 100,387	117,481
	1951 94,572	114,048
	1952 96,874	107,549
	1953 93,681	108,164

R 12
Summary of
Expenditure
1948 to 1953
—continued.

(b) Loans to Donor's business, Donor's wife, Donor's sons and other relatives at 31-12-53 the loans amounted to (Interest Free) Rs. 266,662/-. This included the following amounts to the Donor's business and family :—

M. F. A. C. Account — Mr. Falil Caffoor :—	
(Grantor's administration Account)	39,350
Falil Caffoor (Personal A/c.)	9,950
(Son)	
Yusoof Caffoor (Personal A/c.)	2,626
(Son)	
Raffi Caffoor (Personal A/c.)	2,752
(Son)	
Mrs. N. D. H. Caffoor (Personal A/c.)	17,000
(Widow)	
Mohideen Caffoor (Personal A/c.)	8,349
(Son)	
N. D. H. Abdul Caffoor Ltd	143,938
(Donor's business)	
	Rs. 223,960
	Rs. 223,960

Thus out of a total of loans Rs. 266,662/- the amount lent to Donor's²⁰ widow, Donor's sons, Donor's business, Donor's Estate Administration amounts to Rs. 223,960.

(c) Spent on books for a Trust Library Rs. 9,287—for the six years to 31-12-53.

(2) Expenditure on "Charities" includes :—

(a) Payments for scholarships Clause 2 (b), (i) of the Trust Deed as follows :—

1949—Rs. 19,192—Dr. Hanza	Rs. 8,119
(This was promised to Dr. Hanza by the Grantor in his life-time).	
Mr. Navaz Caffoor (Grandson)	11,073
1950—Rs. 8,314—Dr. Hanza	1,614
Mr. Navaz Caffoor (Grandson)	6,700
1951—Rs. 9,200—Mr. Navaz Caffoor (Grandson)	6,700
Mr. Falil Faisal Caffoor (Grandson)	2,500
1952—Rs. 12,700—Mr. Navaz Caffoor (Grandson)	6,700
Mr. Falil Faisal Caffoor (Grandson)	6,000
1953—Rs. 12,700—Mr. Navaz Caffoor (Grandson)	6,700
Mr. Falih Faisal Coaffoor (Grandson)	6,000

- (b) Donations and payments that are not charity in the legal sense as:—
- R 12
Summary of
Expenditure
1948 to 1953
—continued.
- (i) Donation of Rs. 1,500 to Mr. & Mrs. Naina Marikar. (Item 6 of Trustees Minutes of 31-3-49).
- (ii) Donation of Rs. 874 to Miss Ghouse being cost of Passage to England. (Item 7 of Trustees Minutes of 31-3-49).
- (iii) Donation of Rs. 500 to Board of Control for Cricket in Ceylon. (Item 6 of Trustees Minutes of 18-6-49).
- 10 (iv) Donation (amount not stated) to Mr. M. N. M. Ghouse for payment of premia for his Accountancy Course and Training under Mr. B. R. de Silva, A. C. (Item 7 of Trustees Minutes of 18-6-49).
- (v) The payment of Rs. 609/72 to Mr. Mohamed Alavi Navaz Caffoor for the purchase of Microscope Instruments etc. for the study of Gemmology in London. (Item 6 of Trustees Minutes of 29-9-49).
- (vi) A donation of Rs. 998/- to Mrs. Ghouse towards cost of Return Air Passage from England to Ceylon. (Item 4 (v) of Minutes of Trustees 9-6-50).
- 20 (vii) A donation of Rs. 1000 to the Moors Sports Club Building Fund.
- (viii) A donation of Rs. 250 to the Colombo Football Association Fund. (Items 4 (a) and (b) of Trustees Minutes of 26-6-55).
- (3) The Accounts for the 6 years 1948 to 1953 show that the Board spend Trust monies as they please.
- (4) The Trust Deed, in effect, allows the Board power to spend monies as they like—unquestioned by any Court or any body at all.
- (5) Details of Expenditure—Sheets 1 to 6 attached.

C O P Y .

Statement of
Scholarships
under Clause
2 (b) of
Trust Deed
1949—1953

R 4.

Statement of Scholarships under Clause 2 (b) of
Trust Deed 1949—1953.

1. Dr. M. H. M. Hamza,
No. 66, Mosque Street,
Kalutara. (Not related to Grantor).

2. Mohamed Alavi Navaz Caffoor,
No. 61, Green Path,
Colombo. (Grandson of Grantor). 10

3. Mohamed Falih Faisal Caffoor,
St. Catherine's Society,
Oxford,
England. (Grandson of Grantor).

(Sgd.) M. FALIL A. CAFFOOR.

C O P Y .

2758
The Trustees,
Abdul Ghafoor Trust,
Colombo.

24th January, 1950.

Abdul Ghafoor Trust.

Gentlemen,

We have completed the audit of the books and accounts of the above for the year ended 31st December, 1948, and have pleasure in enclosing 10 in triplicate the following documents prepared therefrom :—

- (1) Income and Expenditure Account for the year ended 31st December, 1948.
- (2) Balance Sheet as at 31st December, 1948.

In amplification of certain items appearing on the Balance Sheet we are enclosing the following :—

- Schedule No. 1.—Sundry Creditors as at 31st December, 1948.
 „ „ 2.—Rent Deposits as at 31st December, 1948.
 „ „ 3.—Sundry Debtors as at 31st December, 1948.
 „ „ 4.—Amounts due from Sundry Tenants as at 31st
 20 December, 1948.

INCOME AND EXPENDITURE ACCOUNT.

Trustee's Fees : Provision in terms of the Trust Deed has been made for these fees, and particulars of the amounts outstanding are shown on Schedule No. 1.

Ghafooriyah Arabic School, Maharagama : Rs. 18,000/- has been charged under clause 2 (e) of the Trust Deed in regard to the six years ended 31st December, 1948.

Surplus Revenue for the year : In terms of clause 2 (g) of the Trust Deed, the surplus for the year after allowing for payments under clause 2 30 (a), (c), (d), (e) and (f), a summary of which appear on the accompanying Income and Expenditure Account, has been credited to the Reserve Fund.

BALANCE SHEET.

Property : The value of the Trust property is the same as the value accorded to it in the Trust Deed.

Abdul Ghafoor Trust : Deposit : We have seen a certificate in support of the deposit with the Director of Government Electrical Undertakings.

Cash : We have seen a certificate in support of the balance lying to the credit of the Chartered Bank of India, Australia and China, Colombo. The Cash in Hand is supported by a certificate from Mr. M. Falil A. Caffoor, one of the Trustees.

Building Depreciation Reserve : Rupees Seventy five thousand (Rs. 75,000/-) has been transferred from Reserve Fund Account.

Reserve for Upkeep of Building : In accordance with the provision of the Trust Deed, Rs. 12,000/- has been credited to this account out of the income for 1948. After charging the Expenditure amounting to Rs. 29,268/51 incurred during the year, the credit balance on this account is Rs. 10,701/01 as at 31st December, 1948.

Reserve Fund Account : The credit balance on this account as at 31st December, 1948 is Rs. 55,974/05 compared with a balance of Rs. 162,999/34 at the commencement of the year under review. This reduction is mainly due to the fact that the following items have been charged during the year 1948 :—

Building Depreciation Reserve	Rs. 75,000.00
Ghafooriyah Arabic School, Maharagama	Rs. 31,270.27

The amount of Rs. 31,270.27 in regard to Ghafooriyah Arabic School, Maharagama, has been charged as follows :— 20

Under clause 2 (e)	...	Rs. 18,000.00
„ „ 2 (g)	...	Rs. 13,270.27

GENERAL.

Meetings : No meetings of the Board were held during the year 1948. We must point out that meetings should be held at least once in every six months according to the provisions of the Trust Deed.

IN CONCLUSION.

We have dealt in the foregoing report with all matters appearing to call for comment by us, but should there be any further information that you may require, we shall be pleased to be of service to you. 30

We are Gentlemen,
Yours faithfully,

*Chartered Accountants,
Auditors.*

**Minutes of the meeting of the Trustees of
Abdul Ghaffoor Trust.**

P 3.
Minutes of
the meeting
of the
Trustees
of Abdul
Ghafoor
Trust.
20-1-49.

MINUTES

Minutes of the eighth meeting of the Trustees of Abdul Ghafoor Trust held at No. 40, Abdul Caffoor Building, Church Street, Fort, Colombo, on Thursday January 20, 1949 at 11.30 a.m.

Present:—Messrs. U. L. M. M. Mohideen, M. Falil A. Caffoor, A. M. Hamid and A. H. M. Ismail.

- 10 2. Mr. U. L. M. M. Mohideen occupied the Chair.
3. The minutes of the Seventh meeting of the Trustees of Abdul Ghafoor Trust held on November 8, 1948, were read and confirmed.
4. It was unanimously resolved that Mr. U. L. M. M. Mohideen be elected Chairman of the meeting of Trustees of the Abdul Caffoor Trust for the year 1949.
5. It was unanimously resolved that Mr. A. H. M. Ismail be elected Secretary of the meeting of the Trustees of Abdul Ghafoor Trust for the year 1949.
- 20 6. The Secretary reported that Mr. M. Falil a Caffoor had applied for a further loan of Rupees Fifteen Thousand (Rs. 15,000) to meet the expenses and disbursements to be incurred in connection with the administration of his late father's estate and that the two trustees Messrs. A. H. M. Ismail and M. Falil A. Caffoor had granted Mr. M. Falil A. Caffoor a loan of Rs. 15,000 - on December 14, 1948. The meeting ratified the grant of the loan to Mr. M. Falil A. Caffoor.
7. The Secretary reported that Mr. Mohideen A. Caffoor had applied for a loan of Rs. 2,500/- to be repaid in monthly instalments of Rs. 100/- beginning from January 1st 1949. The meeting sanctioned the grant of this loan to Mr. Mohideen A. Caffoor.
- 30 8. The Secretary tabled a letter dated January 11, 1949 from the Principal Zahira College, Gampola requesting the Trustees payment of Rs. 15,000/- (Fifteen thousand rupees) which was promised by the late Al-Haj N. D. H. Abdul Caffoor as a donation towards the cost of erection of Zahira College, Gampola, Science Laboratory Building. As the Building works were in progress and moneys were

P 3.
Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust.
20-1-49.
—*continued.*

urgently required to meet demands the meeting sanctioned the payment of the donation of Rs. 15,000/- (Fifteen thousand rupees) in three instalments of Rs. 5,000/- (Five thousand rupees) each.

9. Mr. M. Falil A Caffoor stated that he may require about the middle of February 1949 a further loan of Rs. 2,500/- for the purpose of his administration of his father's estate. The meeting sanctioned the grant of this loan to Mr. M. Falil A. Caffoor.
10. The Secretary tabled a letter dated 20th December, 1948 from Dr. M. H. M. Hamza applying for a Scholarship for Post Graduate Medical studies in the United Kingdom. Mr. M. Falil A. Caffoor stated that Dr. Hamza had applied for this scholarship to his late father and that his father had approved the grant of the scholarship to Dr. Hamza. The Secretary reported that Dr. Hamza required a sum not exceeding Rs. 15,000/- (Rupees Fifteen Thousand) for a two year course of post graduate medical studies in the United Kingdom inclusive of passage outfit allowance, cost of books instruments, etc. The meeting sanctioned the grant of scholarship to Dr. Hamza and authorised Messrs A. H. M. Ismail and M. Falil A Caffoor to make the necessary payments to Dr. Hamza as and when required.
11. The meeting terminated at about 1.30 p.m. 20

Colombo, January 20th, 1949.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman
31-3-1949.

(Sgd.) A. H. M. ISMAIL,
Secretary
20-1-49.

Confirmed.

(Sgd.) U. L. M. M. MOHIDEEN.

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Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust.
31-3-49.

Minutes of the meeting of the Trustees of Abdul Gaffoor Trust.

30

Minutes of the Ninth Meeting of the Trustees of Abdul Caffoor Trust held at No. 40 1/1, Abdul Caffoor Building, Church Street, Fort, Colombo on Thursday March 31, 1949 at 2.30 p.m.

Present :—Messrs. U. L. M. M. Mohideen, M. Falil A. Caffoor, A. M. Hamid and A. H. M. Ismail.

2. Mr. U. L. M. M. Mohideen occupied the Chair,

3. The minutes of the eighth meeting of the Trustees of Abdul Ghaffoor Trust held on January 20th 1949 were read and confirmed. P 3.
Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust.
31-3-49.
—continued.
4. The Secretary reported that Mr. M. Falil A. Caffoor had applied for a further loan of Rs. 6,000/- (Six thousand rupees) for the purpose of paying off the claim made on his late father's Estate by Mrs. Ghousal Eyne Mahful. The meeting sanctioned the grant of a loan of Six Thousand rupees (Rs. 6,000/-) to Mr. M. Falil A. Caffoor for the said purpose subject to the approval of the Board.
- 10 5. The Secretary tabled a letter dated March 11, 1949 addressed to the Trust by the Chairman, Committee of Management, the Ceylon Muslim Scholarship Fund appealing for a handsome monthly donation to the Ceylon Muslim Scholarship Fund as their present finances are found to be very inadequate to cope with the legitimate demands for assistance to deserving Muslim Students and that as a result many of them are being denied help. It was decided that a reply be sent stating that as our board is performing functions similar to those performed by the Committee of Management of the Ceylon Muslim Scholarship Fund, it is unable to grant their request.
- 20 6. Mr. M. Falil A. Caffoor informed that the weddings of the youngest daughter of Mr. N. D. H. Abdul Wahab and the daughters of Mr. & Mrs. M. Nafi Naina Marikar are due to take place in April and May 1949 and applications for donations towards the wedding expenses have been made to him by the father of the respective brides. The meeting sanctioned a donation of Rs. 1000/- to Mr. Abdul Wahab's youngest daughter and a donation of Rs. 1,500/- to Mr. Naina Marikar's daughter subject to the approval of the Board.
- 30 7. Mr. M. Falil A. Caffoor informed that Miss Noorul Khadija Ghouse has applied for a donation of Rs. 874/- being the cost of her passage to England. The trip was undertaken for the purpose of recuperating her health. The meeting sanctioned a donation of Rs. 874/- to Miss Noorul Khadija Ghouse subject to the approval of the Board.
8. Mr. M. Falil A. Caffoor informed that his son Mr. Mohamed Alavi Navaz Caffoor desires to proceed to England for his studies and applied for a scholarship for him. The meeting sanctioned the application and payment of a sum of Rs. 4824/- towards the cost of passage, outfit allowance and other disbursements, subject to the approval of the Board.
- 40 9. Mr. M. Falil A. Caffoor informed that two portraits of the late Al-Haj N. D. H. Abdul Caffoor were drawn by Mr. P. Kassman, one for presentation to Zahira College, Colombo and the other for the Board Room of the Trust. He moved that a grant of Rs. 2,000/- be sanctioned to meet the cost of the two portraits. The meeting sanctioned the payment of Rs. 2,000/- (Two thousand rupees) for the two portraits subject to the approval of the Board.

P 3.
Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust.
31-3-49.
—continued.

10. The Secretary reported that the Principal, Zahira College, Colombo, applied for a donation of Rs. 954/- to meet the cost of supplying and fixing new curtains to the platform of Zahira College Hall (Ghaffooriya Hall). The meeting sanctioned a donation of Rs 954/- for the said purpose subject to the approval of the Board.
11. Mr. M. Falil A. Caffoor reported that new works additions and repairs have been effected to the Trust property—Gaffoor Building—the works done so far are colour washing and painting of the entire building on the outside, maintenance of the two lifts, basement repairs, changing over to alternate current from direct current—10 electric.
12. The meeting ended at about 3.25 p.m.

Colombo, March 31, 1949.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
18-6-1949.

(Sgd.) A. H. M. ISMAIL,
Secretary,
31-3-49.

Confirmed 20

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
18-6-1949.

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Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust.
18-6-49.

P 3.

Minutes of the meeting of the Trustees of Abdul Ghafoor Trust.

The Minutes of the Tenth Meeting of the Trustees of Abdul Ghafoor Trust held on June 18, 1949 at 2.30 p.m. at No. 40, Abdul Caffoor Building, Church Street, Fort Colombo.

Present:—Al-Haj U. L. M. M. Mohideen, Al-Haj M. Falil A. Caffoor, 30
Mr. A. M. Hamid and Al-Haj A. H. M. Ismail.

2. Al-Haj U. L. M. M. Mohideen, occupied the Chair.
3. The Minutes of the ninth meeting of the Trustees of Abdul Ghafoor Trust held on March 31, 1949, were read and confirmed.
4. The following papers were tabled:—
 - A. (i) Income and Expenditure Account for the year ended 31st December 1947.
 - (ii) Balance Sheet as at 31st December 1947.

- (iii) Auditor's Report dated 6th May 1949, of Abdul Ghaffoor Trust.
- B. (i) Income & Expenditure Account for the year ended 31st December 1948.
- (ii) Balance Sheet as at 31st December 1948, of Abdul Ghafoor Trust.
- C. (i) Income & Expenditure Account for the period January 1st —31st March 1949.
- (ii) Balance Sheet as at 31st March 1949, of Abdul Ghafoor Trust.
- 10 5. Application of Mrs. N. A. Naina Marikar for a loan of Rs. 1,500/- to meet the wedding expenses of her daughter was considered. The applicant promises to repay the loan by monthly instalments of Rs. 75/- commencing from June 1949. The meeting sanctioned the grant of a loan of Rs. 1,500/- to Mrs. N. H. Naina Marikar on the above mentioned terms.
6. The meeting sanctioned, subject to the approval of the Board of Abdul Ghafoor Trust, a donation granted on 23rd April 1949, of Rs. 500/- to the Board of Control for Cricket in Ceylon to meet the cost of expenses of the recent tour in Ceylon of the Pakistan Cricket team.
- 20 7. The meeting sanctioned, subject to the approval of the Board a donation granted on 30-5-49 to Mr. M. Nalir M. Ghouse for payment of premium for his accountancy course and training under Mr. B. R. de Silva, C.A.
8. The Application of Mr. M. Yusuf A. Caffoor for a loan of Rs. 3,500/- repayable by monthly instalments of Rs. 50/- beginning from July 1, 1949 was considered. The meeting sanctioned the grant of a loan of Rs. 3,500/- to Mr. M. Yusuf A. Caffoor on the above mentioned basis.
- 30 9. The meeting ended at about 4.25 p.m.

Colombo, June 18, 1949.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
12-8-1949.

(Sgd.) A. H. M. ISMAIL,
Secretary,
18-6-1949.

Confirmed

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
12-8-1949,

P 3.

Minutes of the meeting of the Trustees of
Abdul Ghafoor Trust.

Minutes of the Eleventh Meeting of the Trustees of Abdul Ghafoor Trust held on August 12, 1949 at 3.00 p.m. at No. 40 Abdul Ghafoor Building, Church Street, Fort, Colombo 1.

Present:—Al-Haj U. L. M. M. Mohideen, A. M. Hamid Al-Haj M. Falil A. Caffoor and Al-Haj A. H. M. Ismail.

2. Al Haj U. L. M. M. Mohideen occupied the Chair.
3. The minutes of the Tenth Meeting of the Trustees of Abdul Ghafoor Trust held on June 18, 1949 were read and confirmed. 10
4. The application of Mr. C. L. M. Abdul Hameed for a donation to enable him to proceed to Mecca and Medina to perform his Hajj Pilgrimage this year was considered. Mr. Abdul Hameed who is aged over 70 years had been in the service of the late Mr. N. D. H. Abdul Caffoor for over thirty years and he is still in the service of the Firm N. D. H. Abdul Caffoor Ltd. in the Jewellery section.
The meeting sanctioned subject to the approval of the Board of Abdul Ghafoor Trust a donation of half the cost of his Air-passage to and from Colombo—Jeddah—the half cost of passage being Rs. 1475/-. 20
5. The meeting sanctioned after consideration subject to the approval of the Board, the following donations:—
 - (a) A donation of Rs. 500/- to Syed Hasan Al Bar of Mecca for religious performances and prayers at Mecca for the repose of the Soul of the late Al-Haj N. D. H. Abdul Caffoor.
 - (b) A donation of Rs. 250/- to Syed Mamdooh Ibn Syed Fadhl Moulana as a contribution towards the dowry and wedding expenses of his daughter.
 - (c) A donation of Rs. 750/- to Mr H. H. M. Mohideen towards the dowry and wedding expenses of his daughter. 30
6. The meeting ended at about 4.15 p.m.

Colombo, August 12, 1949.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
29-9-1949.

(Sgd.) A. H. M. ISMAIL,
Secretary,
12-8-49.

Confirmed

(Sgd.) U. L. M. M. MOHIDEEN, 40
Chairman,
29-9-1949.

Minutes of the meeting of the Trustees of
Abdul Ghafoor Trust.

MINUTES

P 4.
Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust.
22-6-49.

A meeting of the Board of Abdul Ghafoor Trust was held at premises No. 40 1/1 Abdul Caffoor Building, Church Street, Fort, Colombo on Wednesday June 22, 1949 at 11.20 A.M.

Present:—Sir P. J. Parsons, the Hon. T. B. Jayah, Al-Haj M. Falil A. Caffoor, A. H. Hamid, Al-Haj U. L. M. M. Mohideen, Dr. A. R. M. Waffarn, A. Raheman, M. Hathy and Al-Haj A. H. M. Ismail.

Absent:—Messrs. J. A. Martensz, M. A. M. Hussein and Dr. A. C. M. Sulaiman all of whom were out of the Island.

1. Sir P. J. Parsons being unanimously proposed as Chairman of the meeting occupied the Chair.
2. The Minutes of the previous meeting held on December 18, 1947 were read and confirmed.
3. The Chairman referred to the death at the.....age of 73 years of Al-Haj N. D. H. Abdul Caffoor, the Generous founder of this Trust on November 1st 1948, and proposed a vote of condolence. The vote was unanimously passed with the recital of the Fathiha and Dua.
4. (i) The Income and Expenditure Account for the year ended 31st December 1947;
(ii) Balance Sheet as at 31st December 1947;
(iii) Audit Report dated 6th May 1949, of the Abdul Ghafoor Trust were considered and adopted.
5. The meeting confirmed the application of Trust funds by the Trustees as directed by Al-Haj N. D. H. Abdul Caffoor in terms of the proviso to clause 2 of the Trust Deed in respect of the following sums for the year ended 31st December 1947:—

(a) Ramalhan Charity, 1366 Hajira (August 1947)	Rs. 16,000·00
(b) Donations as dowries	2,250·00
(c) Donations for tuition fees, cost of books, Boarding fees	340·00
(d) Donations for Weddings	11,350·00
(e) Donation to M. C. M. Razeen towards purchase of properties in favour of his three daughters	7,500·00
(f) Donation to A. R. Kamil Ghouse	10,000·00
(g) Sundry donations	14,612·92

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Trustees of
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Trust.
22-6-49.
—continued.

(h)	Donation of a set of Encyclopaedia Britannia to Zahira College, Colombo	800·00
(i)	Donation of a set of Encyclopaedia Britannia. Trust Library	800·00
(j)	Sundry Charities	32,550·37
		<hr/>
		Rs. 96,203·29
		<hr/>

6. (i) Income and Expenditure Account for the year ended 31st December 1948.
- (ii) Balance Sheet as at 31st December 1948, of the Abdul Ghafoor Trust were considered. 10
7. The meeting confirmed the application of Trust funds by the Trustees as directed by Al-Haj N. D. H. Abdul Caffoor in terms of the proviso to clause 2 of the Trust Deeds in respect of the following sums for the period January 1st 1948 to 31st October 1948:—
- | | | |
|-----|--|-------------------------|
| (a) | Ramalhan Charity, 1367 Hajira (July-August 1948) | Rs. 17,500·00 |
| (b) | Donations for weddings | 10,737·21 |
| (c) | Donation to Miss Sithy Husaima Zacky for
her wedding | 10,000·00 |
| (d) | Donation A. R. H. Mohamed Mohideen for redemp-
tion of mortgage of property in Main St. Colombo | 10,882·95 ²⁰ |
| (e) | Donation to A. H. M. Ismail for Hajj pilgrimage | 8,000·00 |
| (f) | Sundry donations | 8,204·33 |
| (g) | Donations for dowries | 5,250·00 |
| (h) | Sundry Charities | 30,103·58 |
| (i) | Donations for tuition fees, cost of books,
Boarding fees | 1,448·62 |
| | | <hr/> |
| | | Rs. 102,146·69 |
| | | <hr/> |
8. The meeting confirmed the application of the Trust funds by the Trustees in respect of the following sums for the period November 1st 1948 to 31st December 1948:— 30
- | | | |
|-----|--|---------------|
| (a) | Donation to M. Zubair Naina Marikar | Rs. 2,000·00 |
| (b) | Donations and contributions (Sundries) | 5,773·00 |
| (c) | Sundry charities | 3,551·25 |
| (d) | Donations for tuition fees, cost of books,
Boarding fees. | 277·62 |
| | | <hr/> |
| | | Rs. 11,601·87 |
| | | <hr/> |

9. (i) Income and Expenditure Account for the period January 1st 1949 to 31st March 1949.
- (ii) Balance Sheet as at 31st March 1949, of the A. G. Trust were considered.
10. The meeting confirmed the application of the Trust funds by the Trustees in respect of the following sums during the period January 1st 1949 to 31 March 1949:—
- | | | |
|-----|---|----------------------------------|
| (a) | Donation to Zahira College, Gampola to New Sueric Block Building Fund | Rs. 10,000·00 |
| 10 | (b) Donation to Miss N. K. Ghouse | 877·74 |
| | (c) Scholarship to Dr. M. H. M. Hamza, passage and allowances | 2,924·05 |
| | (d) Scholarship to M. A. Navaz Caffoor passage and allowances | 4,433·77 |
| | (e) Sundry donations | 804·00 |
| | (f) Donations for weddings | 1,250·00 |
| | (g) Sundry charities | 13,693·25 |
| | (h) Donations for tuition fees, cost of books, boarding fees | 393·80 |
| | | <hr/> <hr/> <u>Rs. 34,376·61</u> |
- 20
11. On the proposal of A. H. M. Ismail seconded by Hon. Mr. T. B. Jayah, Sir P. J. Parsons was unanimously elected Chairman of the Board of Abdul Ghafoor Trust for the year 1949.
12. On the proposal of M. Falil A. Caffoor seconded by Sir P. J. Parsons, A. H. M. Ismail was unanimously elected Secretary of the Board of Abdul Ghafoor Trust for the year 1949.
13. On the proposal of A. H. M. Ismail seconded by A. M. Hamid Messrs. Hathy & Co., Chartered Accountants, were appointed Auditors of Abdul Ghafoor Trust for the years 1948/1949.
- 30 14. The meeting considered the question of dispensing sundry donations to a large number of individuals from day to day, monthly or on urgent occasions in manner similar to that followed by the late Al-Haj N. D. H. Abdul Caffoor. The meeting unanimously was of the opinion that it would be extremely difficult for members of the Board to meet very frequently to deal with applications for such donations in accordance with clause 2 of the Trust deed. Under this circumstance the Board unanimously authorised Al-Haj M. Falil A.

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22-6-49
—continued.

Caffoor to deal with all applications for sundry donations and make such donations not exceeding a total sum of Three thousand rupees (Rs. 3000·00) per mensem as he considers proper and reasonable.

15. The meeting considered the question of distributing Ramalhan charity for the current year i.e. during the month of Ramalhan 1368 Hajira (June 27th July 26, 1949). It was unanimously agreed that this charity be distributed by Mr. M. Falil A. Caffoor in the same manner as the late Al-Haj N. D. H. Abdul Caffoor distributed it during his lifetime, M. Falil A. Caffoor was authorised to use his¹⁰ discretion as regards (a) the total amount to be distributed as Ramalhan Charity (b) the mode and of payment to individuals, institutions etc.
16. Mr. Falil A. Caffoor reported that the late Al-Haj N. D. H. Abdul Caffoor had advanced a sum of Rs. 30,770·27 during the period January 1st 1943 to October 31, 1948 towards the running and maintenance of Ghafooriyah Arabic College, Maharagama and that this sum had been debited to the account Ghafooriyah Arabic College. It was the desire of the late Al-Haj N. D. H. Abdul Caffoor to credit the Ghafooriyah Arabic College account with funds²⁰ from the Abdul Ghafoor Trust as provided for in clause 2 (e) and (g) of the Trust Deed. The money had been advanced by the late Al-Haj N. D. H. Abdul Caffoor desires that the sum of Rs. 30,770·27 be paid to the Estate out of the Trust funds.

It was unanimously agreed that the Trustees shall pay to the administrator of the Estate of the late Al-Haj N. D. H. Abdul Caffoor the following sums of money in full settlement of his claim against the Ghafooriyah Arabic College account:—

- (a) A sum of Rs. 17,500/- as a donation granted to Ghafooriyah Arabic College, Maharagama, at Rs. 250·00 a month for the³⁰ period January 1, 1943—October 31st, 1948, under the provisions of clause 2 (e) of the Trust Deed.
- (b) A sum of Rs. 3,322·19 as a donation granted to Ghafooriyah Arabic College, Maharagama under the provisions of clause 2 (g) of the Trust Deed.
17. Mr. A. H. M. Ismail stated that the running and maintenance cost of Ghafooriyah Arabic College, Maharagama is about Rs. 1,500/- a month and that the nett income receivable from properties endorsed to the Arabic College is about Rs. 750/- a month. He suggested that the Board to pleased to authorise a donation to the Ghafooriyah⁴⁰

Arabic College, Maharagama the following sums of money beginning from May 1st, 1949, for efficient running and maintenance of the College:—

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—continued.

- (a) A sum of Rs. 250/- a month as a donation under clause 2 (e),
- (b) A sum of Rs. 500/- (five hundred rupees) a month as a donation under clause 2 (g) of the Trust Deed.
18. Dr. A. R. M. Waffarn proposed and Hon. Mr. T. B. Jayah seconded that a donation of Rs. 750/- (Seven Hundred and fifty rupees) a month be made to the Ghafooriyah Arabic College, Maharagama and the provisions clauses 2 (e) and 2 (g) of the Trust Deed Rs. 250/- and Rs. 500/- respectively beginning from 1st 1949. This proposal was unanimously passed by the Board.
19. The meeting unanimously authorised the trustees to make a payment of Rs. 5,000/- to the Zahira College, Gampola, New Suerie Block Building Fund. This payment and the previous payment of Rs. 10,000/- made during the period January-March 1949, constitute the donation of Rs. 15,000/- (Fifteen thousand rupees) to this Fund sanctioned by the late Al-Haj N. D. H. Abdul Caffoor during his lifetime.
20. The meeting unanimously authorised the following payments:—
- (a) A sum of Rs. 2000/- for the purchase of two oil painting portraits painted by Mr P. Kasmanan, one of these portraits to be a donation to Zahira College |Colombo, the other to be hung in the Board Room of the Trust.
- (b) A sum of Rs. 957.50 to meet the cost of supplying and paying new curtains at Ghafoor Hall, Zahira College, Colombo, on the occasion of the unveiling of the portrait of the late Al-Haj N. D. H. Abdul Caffoor at Ghafoor Hall, Zahira College, Colombo, by His Excellency the Governor-General Sir Henry Monck Mason Moore, G.C.M.G., on February 26, 1949.
21. Mr. Falil A. Caffoor stated that the present provision of Rs. 1,000/- a month for the proper upkeep, repair and maintenance of the Trust property (Ghafoor Building) is insufficient. He pointed out that according to the balance sheet dated 31-3-49 the balance standing to the credit of Building Upkeep Reserve is only Rs. 8,205.92 he observed that the two electric lifts at Ghafoor Building have been in use for over thirty years and therefore needed replacement very soon. He informed the meeting that according to present estimates

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a new lift would cost approximately Rs. 60,000/-. He therefore advised that a bigger reserve be built up to meet this urgent contingent expenditure. The meeting unanimously resolved:

- (a) that a sum of Rs. 75,000/- (Seventy five thousand rupees) shall be transferred from Reserve Fund Account to an account to be known as "Building Depreciation Reserve";
- (b) that a sum of Rs. 3,000/- (Three thousand rupees) a month shall be reserved out of the nett income of the Trust property for a period of two years commencing from January 1st 1949 and that the sums shall be audited to the Building Depreciation Reserve Account.

This reserve of Rs. 3,000/- a month shall be in addition to the reserve of Rs. 1,000/- a month provided for in clause 2 of the Trust Deed.

22. The meeting ended with a vote of thanks to the Chairman at about 12.45 p.m.

Colombo, June 22, 1949.

(Sgd.) T. B. JAYAH,
Chairman,
13-6-50. 20

(Sgd.) A. H. M. ISMAIL,
Secretary,
22nd June, 1949.

Confirmed
(Sgd.) T. B. JAYAH,
Chairman,
13-6-50.

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Abdul Ghafoor Trust.

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Minutes of
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of the
Trustees of
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Trust.
29-9-49.

Minutes of the Twelfth meeting of the Trustees of Abdul Ghafoor Trust, held on September 29, 1949 at 3-00 p.m. at No. 49, Church Street, Abdul Caffoor Building, Fort, Colombo 1.

Present:—Messrs. U. L. M. M. Mohideen, A. M. Hamid, M. Falil A. Caffoor and A. H. M. Ismail.

2. Mr. U. L. M. M. Mohideen occupied the Chair.
3. The minutes of the Eleventh meeting of the Trustees of Abdul Ghafoor Trust held on August 12, 1949, were read and confirmed.

4. The meeting considered the letters of Mr. Mahdi Hussein sent from Oxford regarding Dr. Abdul Wahid J. Halepota, M.A., (Bombay), D.Phil. (Oxon). Mr. Hussein states in his letters that Dr. Halepota is an Arabic Scholar and a native of Sind, Pakistan. He is a member of St. Catherine's Society, Oxford University, and obtained recently his Degree of Doctor of Philosophy at the Oxford University on his Thesis entitled—"A Dissolution of the Principles of Ethics and Practical Theology of Shah Walillah of Delhi". Dr. Halepota had intimated to him that he will be willing to come to Ceylon immediately and help in the study of Arabic of Ceylon Muslims on a reasonable remuneration. Mr. Hussein and Dr. A. C. M. Sulaiman who is at present in England on a tour strongly recommended the services of Dr. Halepota and suggest that the Trust should encourage the study of Arabic among Ceylon Muslims and that if a man of Dr. Halepota's calibre is made available Ceylon Muslim youths who pursue their studies in Muslim theology in Arabic will greatly benefit by his teaching, guidance and leadership.
- 10
- The meeting after due consideration decided subject to the approval of the Board of Abdul Ghafoor Trust to secure the services of Dr. A. J. Halepota on the following terms:—
- 20
- (i) The period of service and employment shall be for a term of three years beginning from January 1950 ;
 - (ii) Payment of cost of Sea-passage from Oxford to London to Colombo.
 - (iii) Payment of a monthly remuneration of Rs. 500/- (Five Hundred Rupees) for the first year of service.
 - (iv) The monthly remuneration during the second year shall be Rs. 550/- and for the third year Rs. 600/-
 - (v) Dr. Halepota shall have the option of continuing in our service for two years more at the end of the third year at a monthly remuneration of Rs. 650/-.
- 30
5. Mr. M. Falil A. Caffoor informed the meeting that as regards the scholarship awarded to his son Mohamed Alavi Navaz Caffoor he would be requiring a sum of Rs. 670/- a month, the equivalent of £ 50/- Sterling, for the educational expenses of his son in England. He stated that he applied for the scholarship on the ground that owing to the death recently of his father the latter's estate was subject to payment of heavy death duties, all incomes from the deceased's Estate have to be collected and utilised for payment of Estate duty in the first instance and it will be some years before the beneficiaries under the Last Will of his late father's will be in a position to take their share of income from the deceased's Estate. The son's education in the meantime cannot wait until such time as
- 40

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he received his share of the income and spend for him (son). Mr. Falil A. Caffoor requested that he be given the privilege of paying back to our Trust Fund in convenient instalments the total sum paid by the Trust for his son's education in England as soon as he comes into receipt of his share of the income from his father's Estate after the payment in full of Estate duty.

The meeting after due consideration sanctioned subject to the approval of the Board of Abdul Ghafoor Trust the payment of a sum of Rs. 670/- a month as a Scholarship to Mr. Mohamed Alavi Navaz Caffoor from April 1949. The meeting also appreciated Mr. M. Falil A. Caffoor's¹⁰ gesture and granted his request to pay back in convenient instalments the total sum paid as Scholarship to his son Mr. Mohamed Alavi Navaz Caffoor.

6. The meeting sanctioned subject to the approval of the Board the payment of a sum of Rs. 609.72 to Mr. Mohamed Alavi Navaz Caffoor for the purchase of microscope, instruments etc. for the study of Gemmology in London.
7. The meeting sanctioned subject to the approval of the Board, the expenditure to be incurred in connection with the religious observances, recitals prayers, etc. on the occasion of the first anniversary²⁰ of the death of the late Al-Haj N. D. H. Abdul Caffoor which falls about October 21, 1949 according to the Arabic Calendar.
8. The meeting sanctioned subject to the approval of the Board of the payment of the following donations:—
 - (a) A donation of Rs. 500/- to Mrs. M. C. M. Ghouse as a contribution towards the dowry and wedding expenses of her daughter.
 - (b) A donation of Rs. 1,000/- to Mr. M. S. M. Haddad as a contribution towards the dowry and wedding expenses of his sister, a daughter of the late Mr. H. M. Sali who was in the services of late Al-Haj N. D. H. Abdul Caffoor for about 20 years. 30
9. The meeting terminated at about 5.30 p.m.

Colombo, September 29, 1949.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
10-2-1950.

(Sgd.) A. H. M. ISMAIL,
Secretary,
29-9-49.

Confirmed :

(Sgd.) U. L. M. M. MOHIDEEN, 40
Chairman,
10-2-1950.

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**Minutes of the meeting of the Trustees of
Abdul Ghafoor Trust.**

MINUTES

The Minutes of the Thirteenth Meeting of the Trustees of the Abdul Ghafoor Trust held on February 10, 1950 at 3.15 p.m. at No. 40, Abdul Caffoor Building, Church Street, Fort, Colombo 1.

Present:—Messrs. U. L. M. M. Mohideen, A. M. Hamid, M. Falil A. Caffoor and A. H. M. Ismail.

- 10 2. Mr. U. L. M. M. Mohideen, occupied the Chair.
3. Mr. U. L. M. M. Mohideen was unanimously elected Chairman of the meeting of the Trustees of Abdul Ghafoor Trust and Mr. A. H. M. Ismail, Secretary, for the year 1950.
4. The minutes of the Twelfth Meeting of the Trustees of Abdul Ghafoor Trust held on September 29, 1949 were read and confirmed.
5. The following papers were tabled :—
 - (i) Income and Expenditure Account of the Abdul Ghafoor Trust for the year ended 31st December 1948.
 - (ii) Balance Sheet as at 31st December 1948.
 - 20 (iii) Audit Report dated 24th January 1950 from Messrs. Hathy & Co., Chartered Accountants.
6. The meeting considered application for donations and sanctioned subject to the approval of the Board the following donations:—
 - (i) A contribution of Rs. 1,000/- to the Ghulam Mohamed Reception Fund;
 - (ii) A contribution of Rs. 250/- to the Ceylon Police Fund;
 - (iii) A donation of Rs. 1,000/- to Mrs. M. L. M. M. Mohideen as a contribution towards the dowry and wedding expenses of her daughter;
 - 30 (iv) A donation of Rs. 750/- to Mr. S. L. H. M. Rasheed as a contribution towards the dowry and wedding expenses of his daughter.
7. The meeting terminated at about 4.00 p.m.

Colombo, February 10, 1950.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
9-6-1950.

(Sgd.) A. H. M. ISMAIL,
Secretary,
40 10-2-1950.

Confirmed.
(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
9-6-1950.

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**Minutes of the meeting of the Trustees of
Abdul Ghafoor Trust.**

Minutes of the Fourteenth Meeting of the Trustees of Abdul Ghafoor Trust held on June 9, 1950 at 3.35 p.m. at No. 40, Abdul Gaffoor Building, Church Street, Fort, Colombo.

Present :—Messrs. U. L. M. M. Mohideen, M. Falil A. Caffoor and A. H. M. Ismail.

2. Mr. U. L. M. M. Mohideen occupied the Chair.
3. The minutes the thirteenth meeting of the Trustees of the Abdul Ghafoor Trust held on February 10, 1950 were read and confirmed.
4. The meeting considered applications for contributions and donations and sanctioned subject to the approval of the Board the payment of the following contributions and donations:—
 - (i) A contribution of Rs. 414.86 to the Colpetty Jumma Mosque Rebuilding and Renovation Fund;
 - (ii) A donation of Rs. 1,285/- to Mr. & Mrs. M. Lahir Mohideen as as a contribution towards the dowry and wedding expenses of their daughter.
 - (iii) A donation of Rs. 500/- to Mrs. Noorul Hidayah Cassim as a contribution towards the dowry and wedding expenses of her daughter.
 - (iv) A donation of Rs. 250/- to M. L. M. Samsudeen as a contribution towards the dowry of his daughter.
 - (v) A donation of Rs. 978/- to Miss Noorul Khadija Ghouse towards the cost of her return air passage for England to Colombo.
5. The meeting sanctioned subject to the approval of the Board an expenditure not exceeding Rs. 2,500/- (Rupees Two thousand five hundred) to be incurred in connection with the recital of Mowlids during the month of Maharrum, Rabiul-Awwal, Rabiul Aakhir, Jamathul Aakhir and religious observances, recital, prayers on the occasion of the 2nd anniversary of the death of the late Al-Haj N. D. H. Abdul Caffoor which falls about October 9, 1950 according to the Arabic Calendar.
6. The meeting terminated at about 4.50 p.m.

Colombo, June 9, 1950.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
12-6-1950.

(Sgd.) A. H. M. ISMAIL,
Secretary,
9-6-50.

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Confirmed.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
12-6-1950.

**Minutes of the meeting of the Trustees of
Abdul Ghafoor Trust.**

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Trust.
12-6-50.

Minutes of the Fifteenth Meeting of the Trustees of the Abdul Ghafoor Trust held on June 12, 1950, at 4.00 p.m. at No. 40, Church Street, Abdul Caffoor Building, Fort, Colombo 1.

Present:—Messrs U. L. M. M. Mohideen, M. Falil A. Caffoor and A. H. M. Ismail.

2. Mr. U. L. M. M. Mohideen occupied the Chair.
- 10 3. The minutes of the Fourteenth meeting of the Trustees of Abdul Ghafoor Trust held on June 9, 1950 were read and confirmed.
4. (i) The Income and Expenditure Account of the Abdul Ghafoor Trust for the year ended 31st December 1949.
- (ii) Balance Sheet as at 31st December 1949.
- (iii) Audit Report dated June 6, 1950 from Messrs. Hathy & Co., Chartered Accountants were tabled.
5. The meeting was informed the Dr. M. H. M. Hamza who proceeded to England on a Scholarship from the Trust to obtain qualifications in Child Health has returned to the Island recently after obtaining the degrees D.C.H.; R.C.P. (Lond.) & R.C.S. (Eng).
- 20 6. The meeting terminated at about 4.20 p.m.

Colombo, June 12, 1950.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
19-1-1950.

(Sgd.) A. H. M. Ismail,
Secretary,
12-6-50.

Confirmed.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
19-1-1950.

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**Minutes of the meeting of the Trustees of
Abdul Ghafoor Trust.**

A meeting of the Board of Abdul Ghafoor Trust was held at premises No. 40 1/1 Abdul Caffoor Building, Church Street, Fort, Colombo, on Tuesday, June 13, 1950 at 2.15 p.m.

Present:—His Excellency T. B. Jayah, Al-Haj U. L. M. M. Mohideen, Al-Haj M. Falil A. Caffoor, Dr. A. R. M. Waffarn, Mr. A. Raheman M. Hathy and Al-Haj A. H. M. Ismail.

Absent:—His Excellency J. A. Martensz, Mr. M. A. M. Hussein, Mr. 10
A. M. Hamid and Dr. A. C. M. Sulaiman.

1. On being unanimously elected Chairman of the meeting His Excellency T. B. Jayah occupied the Chair.
2. The minutes of the previous meeting of the Board held on June 22, 1949, were read and confirmed.
3. (a) Income and Expenditure Account for the year ended 31st December 1948.
- (b) Balance Sheet as at 31st December 1948.
- (c) Audit Report dated January 24, 1950 from Messrs. Hathy & Co., Chartered Accountants, were considered and adopted. 20
4. The meeting confirmed the application of Trust Funds by the Trustees in respect of the following sums during the period April 1st to December 31st, 1949:—

(a) Donations for tuition fees, cost of books and boarding fees	Rs. 1,103·30
(b) Donation to M. G. M. Nalir for payment of premium re articles of apprenticeship for Accountancy course	2,000·00
(c) Scholarship to Dr. M. H. M. Hamza — Allowances	5,195·27
(d) Scholarship to M. A. Navaz Caffoor, purchase of instruments etc.	6,639·72 30
(e) Payment to Dr. A. J. Halepota M.A. (Bomb.) Ph. D. for cost of sea passage from England to Ceylon Rs. 767·50 and allowance for December 1949 Rs. 465/-	1,234·50
(f) Ramalhan Charity distributions Hajira 1368 (June-July 1949)	18,965·00
(g) Ghafooyriyah Arabic College, Maharagama, donation	7,170·56
(h) Donation to Zahira College, Gampola, to new Suerie Building Fund (Third and final instalment)	5,000·00 40
(i) Donation towards wedding expenses of Mr. M. N. Naina Marikar's eldest daughter	1,500·00

	(j) Donation for curtains at Ghafoor Hall, Zahira College, Colombo	Rs. 957·50	P 4. Minutes of the meeting of the Trustees of Abdul Ghafoor Trust. 13-6-50. —continued.
	(k) Donation to Al-Haj C. L. M. Abdul Hameed on account of Hajj Pilgrimage	1,475·00	
	(l) Donation to Seyed Hassen Idroos ElBarr of Mecca	500·00	
	(m) Donation to Seyed Mamlooh Bin Seyed Falil Ba Hasheem for his daughter's wedding	250·00	
	(n) Donation to H. II. M. Mohideen for his daughter's wedding	750·00	
10	(o) Hajj Festival distributions	500·00	
	(p) Donation to Mrs M. C. M. Ghouse for his daughter's wedding	500·00	
	(q) Expenses incurred for First Anniversary Religious observances of late Al-Haj N. D. H. Abdul Caffoor	1,994·00	
	(r) Donation to M. S. M. Haddad for wedding of the late Mr. H. M. Sahib's daughter	1,000·00	
	(s) Donations and expenses incurred at Muharram Mowlood October, 1949	500·00	
20	(t) Donation and expenses incurred in connection with Hajj Pilgrimage 1949	500·00	
	(u) Donation to Miss N. K. Ghouse	985·50	
	(v) Sundry charities and donations	21,809·54	
		<u>Rs. 80,529·89</u>	

5- The meeting confirmed the application of Trust Funds by the Trustees in respect of the following sums during the period April 1st to December 31st, 1949:—

(a) Trust Library purchase of books	Rs. 826·60
(b) Office Furniture and Equipment	Rs. 3,065·00

Rs. 3,891·60

30 6. The meeting confirmed the transfer of the following sums from Reserve Fund Account:—

(a) Reserve for upkeep of Ghafoor Building	Rs. 5,000·00
(b) Building Depreciation Reserve	Rs. 36,000·00

7. (a) Income and Expenditure Account for the year ended 31st December 1949.
 (b) Balance Sheet as at 31st December 1949.
 (c) Audit Report dated June 6, 1950 from Messrs. Hathy & Co., Chartered Accountants, were considered and adopted.

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—continued.

8. On the proposal of Al-Haj M. Falil A. Caffoor seconded by Dr. A. R. M. Waffarn, Al-Haj U. L. M. M. Mohideen was unanimously elected Chairman of the Board of Abdul Ghafoor Trust Fund for the year 1950.
9. On the proposal of Dr. A. R. M. Waffarn seconded by Al-Haj M. Falil A. Caffoor, Al-Haj A. H. M. Ismail was unanimously elected Secretary of the Board for the year 1950.
10. On the proposal of Dr. A. R. M. Waffarn seconded by Al-Haj U. L. M. M. Mohideen Messrs Hathy & Co. Chartered Accountants, were appointed Auditors of the Abdul Ghafoor Trust for the 10 year 1950.
11. Letter from Sir P. John Parsons dated February 25, 1950 tendering his resignation from the Board of Abdul Ghafoor Trust on the grounds of pressure of work.....retirement from business and departure from the Island was considered, the meeting accepted the letter of resignation with regret. The meeting appreciated his valuable services rendered by Sir P. John Parsons to the Board.
12. On the proposal of Dr. A. R. M. Waffarn seconded by Mr. A. Raheman M. Hathy, Al-Haj M. Yusuf A. Caffoor was unanimously elected a member of the Board of Abdul Ghafoor Trust in place of 20 Sir P. John Parsons resigned.
13. In view of the appointments of His Excellency J. A. Martensz as High Commissioner for Ceylon in Australia and His Excellency T. B. Jayah, as High Commissioner for Ceylon in Pakistan, the meeting unanimously granted His Excellency J. A. Martensz and His Excellency T. B. Jayah leave from attendance at meetings of the Board while holding their appointments as High Commissioners for Ceylon in Australia and Pakistan, respectively.
14. The meeting ended at about 3.45 p.m. with a vote of thanks to the Chairman. 30

Colombo, June 13, 1950.

(Sgd.) M. A. M. HUSSEIN,
Chairman,
13-12-51.

(Sgd.) A. H. M. ISMAIL,
Secretary,
13-6-1950.

Confirmed

(Sgd.) M. A. M. HUSSEIN,
Chairman, 40
13-12-51

**Minutes of the meeting of the Trustees of
Abdul Ghafoor Trust.**

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Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust
19-1-51

Minutes of the sixteenth meeting of the Trustees of Abdul Ghafoor Trust held on January 19, 1951 at 3.30 p.m. at No. 40 Abdul Caffoor Building, Church Street, Colombo 1.

Present:—Messrs. U. L. M. M. Mohideen, M. Falil A. Caffoor and A. H. M. Ismail.

2. Mr. U. L. M. M. Mohideen occupied the Chair.
- 10 3. Minutes of the Fifteenth meeting of the Trustees of Abdul Ghafoor Trust held on June 12, 1950 were read and confirmed.
4. Mr. U. D. M. M. Mohideen was elected Chairman of the Meeting of the Trustees of Abdul Ghafoor Trust and Mr. A. H. M. Ismail Secretary for the year 1951.
5. Messrs. M. Falil A. Caffoor and A. H. M. Ismail Directors of N. D. H. Abdul Caffoor Ltd. informed the meeting that the firm had taken from the Trust loans aggregating Rs. 78,389.63 up to 31st December, 1950. The textile business has been expanded during the past two years and a fair number of orders have been placed
20 abroad for textiles, silks etc. The firm is still in need of capital to meet the imports and is applying for a further loan of Rs. 50,000/-. The meeting considered the application for a further loan and sanctioned the grant of a further loan not exceeding Fifty Thousand Rupees (Rs. 50,000/-) from the Building Depreciation Reserve as the firm may require for their business.
6. Mr. M. Falil A. Caffoor applied for a further loan of Rs. 20,000/- to him to meet expenses and disbursements to be incurred in connection with the administration of his late father's Estate. The meeting considered the application and sanctioned the grant of a further loan of Twenty Thousand Rupees (Rs. 20,000/-) from the
30 Building Depreciation Reserve to Mr. M. Falil A. Caffoor.
7. Mr. Falil A. Caffoor applied for a loan of Rs. 7,000/- to his mother, Mrs. N. D. H. Abdul Caffoor to meet some urgent private payments. The meeting considered this application and sanctioned the grant of a loan of Seven Thousand Rupees (Rs. 7,000/-) from the Building Depreciation Reserve to Mrs. N. D. H. Abdul Caffoor.
8. Mr. Falil A. Caffoor informed the meeting that his second son Mohamed Falih Feisal Caffoor had entered Royal Grammar School, High Wycomb, Bucks, England in August 1950 and is prosecuting

his studies there. He applied for a scholarship for his second son, Mohamed Falih Feisal Caffoor on the condition that he be given the privilege of paying back to the Trust Funds in convenient instalments the total sum paid by the Trust for Falih Feisal Caffoor's education in England.

Mr. Falil A. Caffoor applied for :—

- (a) A payment of a sum of Rs. 3,000/- on account of cost of passage to England and out fit allowance to his son Mohamed Falih Feisal Caffoor.
- (b) A payment of a monthly sum of Rupees Five Hundred 10 Rs. 500/- for the education in England of his son Mohamed Falih Feisal Caffoor.

The meeting considered these applications and sanctioned subject to the approval of the Board of Abdul Ghafoor Trust the payment of :—

- (a) A sum of Rupees Three Thousand (Rs. 3,000/-) on account of cost of passage to England, and outfit allowance to Mohamed Falih Feisal Caffoor.
- (b) A monthly sum of Rupees Five Hundred (Rs. 500/-) to Mohamed Falih Feisal Caffoor for his education in England 20 beginning from August 1950.

9. The meeting considered the application of Building Committee of Jenneth Mosque Ratnapura and sanctioned the grant of a donation subject to the approval of the Board, of Rupees Two thousand (Rs. 2,000/-) as a contribution to the Jenneth Mosque, Ratnapura, Building Fund.
10. The meeting sanctioned subject to the approval of the Board expenditure not exceeding One Thousand Rupees (Rs. 1,000/-) for the recital of Mowlids, during the month Muhurram, Rabial Awwal, Rabial Oohir.

11. The meeting was informed that that Dr. A. J. Halepota has applied for the post of Lecturer in Arabic in the University of Ceylon rendered vacant by the resignation of Dr. S. A. Imam, Ph. D. If Dr. Halepota secures this post he would kindly request the Trustees to release him from the contract of service which he has with them. The meeting after due consideration granted Dr. Halepota his request.
12. The meeting terminated at about 5-50 p.m.

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Minutes of
the meeting
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Trustees of
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Trust
19-1-51
—continued.

Colombo, January 19, 1951.

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(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
10-8-1951.

(Sgd.) A. H. M. ISMAIL,
Secretary,
19-1-51.

Confirmed.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
10-8-51.

20

P 3.

Minutes of the Meeting of the Trustees of the
Abdul Ghafoor Trust.

MINUTES

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Minutes of
the meeting
of the
Trustees of
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Ghafoor
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10-8-51

Minutes of the Seventeenth Meeting of the Trustees of the Abdul Ghafoor Trust held on August 10, 1951 at 4-10 p.m. at No. 40, Abdul Gaffoor Building, Church Street, Fort, Colombo 1.

Present :—Messrs. U. L. M. M. Mohideen, M. Falil A. Caffoor and A. H. M. Ismail

2. Mr. U. L. M. M. Mohideen occupied the Chair.
- 30 3. The minutes of the Sixteenth Meeting of the Trustees of the Abdul Ghafoor Trust held on January 19, 1951 were read and confirmed.
4. The meeting was informed that Dr. A. J. Halepota was appointed Lecturer in Arabic in the University of Ceylon in June 1951.

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Minutes of
the meeting
of the
Trustees of
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10-8-51
—continued.

Dr. Halepota will not receive any remuneration from the Trustees and his contract of service with the Trustees was cancelled with mutual approval. Dr. Halepota has however promised to help muslim students interested in studies of Islam and Arabic Literature whenever he is able to spare his time and convenience.

5. The meeting considered the applications for the supply of China Matting for the use of Ghafooriyah Arabic College, Mosque, Mahara-gama; Meeran Macan Mosque, Kandy; Kecketiwalai Mosque, Beruwela; Thakkiya and Zavia in Galle Fort, and sanctioned subject to the approval of the Board of Abdul Ghafoor Trust the payment of 10 the cost of the China Matting supplied to each of these Mosques amounting to Rs. 2,192.47.
6. The meeting considered applications for donations and sanctioned subject to the approval of the Board the following :—
 - (a) A donation of Rs. 2,500/- to Wesley College Building Fund.
 - (b) A donation of Rs. 500/- to Palliporuwa Mosque Building Fund.
 - (c) A donation of Rs. 500/- to Syed Hasan Al Bar for religious performances at Mecca and Medina for the repose of the soul of the late Al-Haj N. D. H. Abdul Caffoor.
 - (d) A donation of Rs. 500/- to Mrs. Noorul Hidayah Cassim as a 20 contribution towards the dowry and wedding expenses of her daughter.
7. The meeting terminated at about 5-15 p.m.

Colombo, August 10, 1951.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
7-12-51.

(Sgd.) A. H. M. ISMAIL,
Secretary,
10-8-51.

80

Confirmed.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
7-12-51.

**Minutes of the Meeting of the Trustees of
Abdul Ghafoor Trust.**

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Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust
7-12-51

Minutes of the Eighteenth meeting of the Trustees of the Abdul Ghafoor Trust held on December 7, 1951 at 4-15 p.m. at No. 40, Abdul Gaffoor Building, Church Street, Fort, Colombo 1.

Present :—Messrs. U. L. M. M. Mohideen, M. Falil A. Caffoor and A. H. Ismail.

2. Mr. U. L. M. M. Mohideen occupied the Chair.
103. The minutes of the Seventeenth meeting of the Trustees held on August 10, 1951 were read and confirmed.
4. The following papers were tabled :—
 - (a) Income and Expenditure Account of the Abdul Ghafoor Trust for the year ended 31st December, 1950;
 - (b) Balance Sheet as at 31st December, 1950;
 - (c) Auditors report dated November 30th, 1951 from Messrs. Hathy & Co., Chartered Accountants.
- 20 5. Mr. M. Falil A. Caffoor applied for a further loan of Ten Thousand Rupees (Rs. 10,000/-) to his mother, Mrs. N. D. H. Abdul Caffoor to meet some urgent private payments. The meeting considered this application and sanctioned this grant of a loan of Ten Thousand Rupees (Rs. 10,000/-) from the Building Depreciation Reserve to Mrs. N. D. H. Abdul Caffoor.
6. The meeting considered applications and sanctioned subject to the approval of the Board of Abdul Ghafoor Trust the following :—
 - (a) A donation of Rs. 1,000/- to the Ma'ana Sa' daat Thakkiya Old Moor Street, Building Fund;
 - (b) A donation of Rs. 750/- as a contribution towards the dowry and wedding expenses of the daughter of the late Mr. E. O. Wahid.
- 30 7. The meeting was informed that in view of the opening of the Colombo Exhibition early 1952 and the proposed visit of the Duke and Duchess of Edinburgh and other notable world personages to the

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—continued.

Island for this occasion all the big buildings in the Fort, Colombo are being color washed, painted, decorated and illuminated. It is necessary that our Gaffoor Building Premises should present a good appearance on this occasion. The meeting approved the carrying out of the works of colour washing, painting, decorating and illumination in time for the opening of the Colombo Exhibition in February, 1952.

8. The meeting terminated at about 5-40 p.m.

Colombo, December 7, 1951.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman, 10
21-1-52.

(Sgd.) A. H. M. ISMAIL,
Secretary,
7-12-51.

Confirmed.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
21-1-52.

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Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust
13-12-51

P 4.

Minutes of the Meeting of the Trustees of 20
Abdul Ghafoor Trust.

A meeting of the Board of Abdul Ghafoor Trust was held on Thursday, December 13, 1951 at 3-15 p.m. at premises No. 40 1/1, Abdul Gaffoor Building, Church Street, Fort, Colombo.

Present :—Mr. M. C. M. Hussein, Al-Haj M. Falil A. Caffoor, Dr. A. R. M. Waffarn, Dr. A. C. M. Sulaiman, Mr. A. Rahman M. Hathy and Al-Haj A. H. M. Ismail.

Absent :—Their Excellencies J. A. Martensz, T. B. Jayah, Al-Haj U. L. M. M. Mohideen, Messrs. A. M. Hamid and M. Yusuf A. Caffoor. 30

1. On being unanimously elected Chairman of the meeting Mr. M. A. M. Hussein occupied the Chair.

2. The minutes of the previous meeting of the Board of Abdul Ghafoor Trust held on June 13, 1950 were read and confirmed.
3. (a) Income and Expenditure Account for the year ended 31st December, 1950.
- (b) Balance Sheet as at 31st December, 1950 and
- (c) Audit report dated 30th November, 1951 from Messrs. Hathy & Co., Chartered Accountants, were considered and adopted after being proposed by Al-Haj M. Falil A. Caffoor and seconded by Dr. A. R. M. Waffarn.
104. On the proposal of Dr. A. C. M. Sulaiman seconded by Dr. A. R. M. Waffarn the meeting confirmed the application of Trust Funds by Trustees in respect of the following sums during the year ended December 31, 1950 :—
- | | | |
|-----|--|------------------|
| (a) | Donations for Tuition fees, cost of books and Boarding fees for Scholars | Rs. 2,552.21 |
| (b) | Scholarship to Mr. M. A. Navaz Caffoor for studies in England | 6,700.00 |
| (c) | Scholarship to Dr. M. H. M. Hamza for studies in England | 1,614.60 |
| 20 | (d) Allowance to Dr. Abdul Wahid J. Halepota | 8,000.00 |
| (e) | Ramalhan Charity distributions Hijira 1369 (June—July 1910) | 18,500.00 |
| (f) | Ghafooriyah Arabic College, Maharagama contribution | 9,000.00 |
| (g) | Donations | |
| | (i) Ghulam Mohamed Recep : | |
| | | Rs. 1,000.00 |
| | (ii) Police Fund | 250.00 |
| | (iii) Passage to Miss N. K. Ghouse | 978.20 |
| | (iv) Madrasathul Khariyah | 380.00 |
| 30 | (v) Colpetty Jumma Mosque Repairs Fund | 414.86 |
| | (vi) Sundries | 12,887.14 |
| | | <u>15,910.20</u> |

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Minutes of
the meeting
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—continued.

(h)	Donation to Mrs. M. L. M. Mohideen for her daughter's wedding	1,000.00	
(i)	Donation to Mr. S. L. M. M. Rasheed for his daughter's wedding	750.00	
(j)	Donation to Mr. M. H. M. Lahir for his daughter's wedding	1,285.00	
(k)	Donation to Mr. M. L. M. Samsudeen for his daughter's wedding	250.00	
(l)	Donation to Mrs. Noor Hidiya Cassim for her daughter's wedding	500.00	10
(m)	Expenses for Moulood recitals	2,500.00	
(n)	Sundry Charities and donations	Rs. 29,250.60	
		<u>Rs. 35,535.60</u>	
		<u>95,812.61</u>	

(Rupees ninety five thousand eight hundred and
twelve and cents sixty one)

5. On the proposal of Dr. A. C. M. Sulaiman seconded by Dr. A. R. M. Waffarn the meeting confirmed the application of Trust Funds by the Trustees of the following sums :—

(a)	Trust Library, purchase of books	Rs. 1,423.28	20
(b)	Furniture and Office Equipment	Rs. 700.00	
		<u>Rs. 2,123.28</u>	

(Rupees Two thousand one hundred and
twenty three and cents twenty-eight)

6. On the proposal of Al-Haj M. Falil A. Caffoor seconded by Al-Haj A. H. M. Ismail the meeting confirmed the transfer of the following sum from Reserve Fund Account.

(a)	Reserve for upkeep of Gaffoor Building	Rs. 7,000.00	
(b)	Building Depreciation Reserve	Rs. 12,000.00	30
		<u>Rs. 19,000.00</u>	

(Rupees Nineteen Thousand)

7. As there is insufficient balance in the Reserve Fund Account to transfer Rs. 36,000/- to Building Depreciation Reserve for the year 1950 as provided by resolution of the Board dated June 22, 1949, (Item 21 of the minutes of the meeting of the Board of Abdul Ghafoor Trust of 22-6-49) the meeting authorised the Trustees to make provision for the balance Rs. 24,000/- to be transferred to the Building Depreciation Reserve during the years 1951 and 1952. P 4
Minutes of
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—continued.
8. On the proposal of Al-Haj A. H. M. Ismail seconded by Dr. A. R. M. Waffarn Mr. M. A. M. Hussein was unanimously elected Chairman of the Board of Abdul Ghafoor Trust for the years 1951 and 1952.
9. On the proposal of Dr. A. R. M. Waffarn seconded by Mr. A. Rahman M. Hathy, Al-Haj A. H. M. Ismail was unanimously elected Secretary of the Board of Abdul Ghafoor Trust for the years 1951 and 1952.
10. On the proposal of Al-Haj M. Falil A. Caffoor seconded by Dr. A. R. M. Waffarn Messrs. Hathy & Co., Chartered Accountants, were appointed Auditors of the Abdul Ghafoor Trust for the year 1951.
11. The meeting ended at about 3-55 p.m. with a vote of thanks to the Chair proposed by Dr. A. R. M. Waffarn seconded by Mr. A. Rahman M. Hathy.

Colombo, December 13, 1951.

(Sgd.) M. A. M. HUSSEIN,
Chairman,
12-12-52

(Sgd.) A. H. M. ISMAIL,
Secretary,
13-12-51.

Confirmed.

(Sgd.) M. A. M. HUSSEIN,
Chairman
22-12-52.

**Minutes of the Meeting of the Trustees of
Abdul Ghafoor Trust.**

Minutes of the Nineteenth meeting of the Trustees of the Abdul Ghafoor Trust held on January 21, 1952 at No. 40, Abdul Gaffoor Building, Church Street, Fort, Colombo 1, at 4-15 p.m.

Present :—Messrs. U. L. M. M. Mohideen, M. Falil A. Caffoor and A. H. M. Ismail

2. Mr. U. L. M. M. Mohideen occupied the Chair.
3. Minutes of the Eighteenth meeting of the Trustees of the Abdul Ghafoor Trust held on December 7, 1951, were read and confirmed.
4. The Chairman referred to the death on January 6, 1952 of the late Mr. A. M. Hamid, a trustee of the Abdul Ghafoor Trust, aged about 72 years after a protracted illness. He spoke of the valuable services rendered by the late Mr. A. M. Hamid first as a member of the Board of the Abdul Ghafoor Trust since the inception of the Trust and later as a Trustee from January, 1947 and proposed a vote of condolence on his death. The vote was passed with the recital of a Fathiha and Dua.
5. The meeting elected Mr. U. L. M. M. Mohideen as Chairman of the meetings of Trustees of the Abdul Ghafoor Trust and Mr. A. H. M. Ismail as Secretary for the year 1952.
6. The meeting considered applications for contribution and donation and sanctioned subject to the approval of the Board of Abdul Ghafoor Trust the following :—
 - (a) A donation of Rs. 500/- to the Palliporuwa Mosque Building Fund being a second contribution.
 - (b) A donation of Rs. 750/- to M. L. M. Samsudeen as a contribution towards the wedding expenses of his daughter.
7. The meeting terminated at about 5-00 p.m.

30

Colombo, January 21, 1952.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
4-8-52.

(Sgd.) A. H. M. ISMAIL,
Secretary,
21-1-52.

Confirmed.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman, 40
4-8-52.

**Minutes of the Meeting of the Trustees of
Abdul Ghafoor Trust.**

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MINUTES.

Minutes of the Twentieth meeting of the Trustees of the Abdul Ghafoor Trust held on August 4, 1952 at 4-30 p.m. at No. 40, Abdul Gaffoor Building, Church Street, Fort, Colombo 1.

Present :—Messrs. U. L. M. M. Mohideen, M. Falil A. Caffoor and A. H. M. Ismail.

- 10 2. Mr. U. L. M. M. Mohideen occupied the Chair.
3. The Minutes of the nineteenth meeting of the Trustees of the Abdul Caffoor Trust held on January 21, 1952 were read and confirmed.
4. The meeting considered the appointment of Mr. M. A. M. Hussein, a member of the Board of Abdul Ghafoor Trust, as a Trustee of the Trust to fill the vacancy caused by the death of the late Mr. A. M. Hamid early this year. Mr. Falil A. Caffoor informed that Mr. Hussein has not given his consent for the appointment and that he wants time to consider the proposal. The meeting therefore deferred the appointment until their next meeting.
- 20 5. Mr. M. Falil A. Caffoor informed the meeting that he intends to perform his Hajj Pilgrimage at Mecca this year. Al- Hajj Sehikh Abdulla Bin Sheib Mohamed Ismail, Head of the Kechemalai Mosque, Beruwela is also desirous of performing the Hajj pilgrimage with him in his last years (he is aged about 75 years) in the same manner as he performed two Hajj pilgrimages with his late father, Al-Haj N. D. H. Abdul Caffoor in the years 1924 and 1928, Mr. Falil Caffoor proposes to request Sheikh Abdullah to perform a Hajj Badl for the late Al-Haj N. D. H. Abdul Caffoor. The last of the Hajj Badl will be approximately Rs. 5,000/-. In Mecca and Medina he proposes to
30 distribute alms, charities and perform other religious ceremonies on behalf of his late father. These items will cost another Rs. 5,000/-. The meeting considered the proposals and sanctioned subject to the approval of the Board the payment of a sum not exceeding Ten Thousand Rupees (Rs. 10,000/-) for the performance of a Hajj Badl for the late Al-Haj N. D. H. Abdul Caffoor, distribution of Alms, Charities, performances of religious ceremonies in Mecca and Medina on behalf of the late Al-Haj N. D. H. Abdul Caffoor.

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Minutes of
the meeting
of the
Trustees of
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Trust
4-8-52
—continued.

6. The meeting considered the application for donation and sanctioned subject to the approval of the Board of Abdul Ghafoor Trust a donation of a sum of Rs. 500/- to Moulavi L. T. H. M. Abdul Hassan Alim as a contribution towards the dowry and wedding expenses of his daughter.
7. The meeting terminated at about 5-15 p.m.

Colombo, August 4, 1952.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
19-12-52.10

(Sgd.) A. H. M. ISMAIL,
Secretary,
4-8-52.

Confirmed.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
19-12-52.

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Minutes of the Meeting of the Trustees of

Abdul Ghafoor Trust.

20

MINUTES.

Minutes of the Twenty First Meeting of the Trustees of the Abdul Ghafoor Trust held on December 19, 1952 at 4-00 p.m. at No. 40, Abdul Gaffoor Building, Church Street, Fort, Colombo.

Present :—Messrs. U. L. M. M. Mohideen, M. Falil A. Caffoor and A. H. M. Ismail.

2. Mr. U. L. M. M. Mohideen occupied the Chair.
3. The minutes of the Twentieth Meeting of the Trustees of the Abdul Ghafoor Trust held on August 4, 1952 were read and confirmed.

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Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
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19-12-52

4. The following papers were tabled :—
- (a) Income and Expenditure Account of the Abdul Ghafoor Trust for the year ended 31st December, 1951.
- (b) Balance Sheet as at 31st December, 1951.
- (c) Auditor's Report dated November 4, 1952 from Messrs. Hathy & Co., Chartered Accountants.
5. Mr. M. Falil A. Caffoor reported that the general condition of the Gaffoor Building is not satisfactory and the building needs early reconditioning. The basement floors seem to be weakening, the roof of the building needs relaying, gutters, water pipes and tanks require replacements. Messrs. Walker Sons & Co., Ltd., have been requested to send their Engineers to examine our two lifts and submit estimates from London for the supply of two new lifts to work under alternate current. The meeting authorised Mr. Falil A. Caffoor to attend to these matters and submit estimates for the carrying out of essential reconditioning works in the Gaffoor Building.
6. The meeting considered the question of appointing a Trustee in place of the deceased Trustee, the late Mr. A. M. Hamid. Mr. M. A. M. Hussein regrets that he is unable to accept the honour of being elected a Trustee of the Abdul Ghafoor Trust as he is at present in indifferent health and would not be in a position to carry out his duties efficiently and desires to be excused. The meeting considered Mr. Hussein's answer and other suitable names for election as Trustee. The meeting postponed the appointment of a Trustee until their next meeting.
7. The meeting considered applications for donations and sanctioned subject to the approval of the Board of Abdul Ghafoor Trust the following :—
- (a) A donation of Rs. 500/- to the Thinakaran Cyclone Fund.
- (b) A donation of Rs. 1,000/- to Mrs. O. L. M. M. Hamid as a contribution towards the cost of obtaining a dwelling house in Colombo.
8. The meeting terminated at about 5-20 p.m.

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Minutes of
the meeting
of the
Trustees of
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Ghafoor
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22-12-52
—continued.

Colombo, December 19, 1952

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
23-1-53.

(Sgd.) A. H. M. ISMAIL,
Secretary,
19-12-52.

Confirmed.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
23-1-53.

**Minutes of the Meeting of the Trustees of
Abdul Ghafoor Trust.**

A meeting of the Board of Abdul Ghafoor Trust was held on Monday, December 22, 1952 at 3-05 at premises No. 40 1/1, Abdul Gaffoor Building, Church Street, Fort, Colombo 1.

Present :—Messrs. M. A. M. Hussein, Al-Haj M. Falil A. Caffoor, M. Yusuf A. Caffoor, Dr. A. R. M. Waffarn, Dr. A. C. M. Sulaiman, Messrs. A. Rahman M. Hathy and A. H. M. Ismail.

Absent :—Their Excellencies J. A. Martensz, T. B. Jayah and Al-Haj 10
U. L. M. M. Mohideen.

1. Mr. M. A. M. Hussein occupied the Chair.
2. The minutes of the previous meeting of the Board of Abdul Ghafoor Trust held on December 13, 1951, were read and confirmed.
3. The Chairman referred to the death on January 6, 1952 of the late Mr. A. M. Hamid, a Trustee and the services rendered by him and proposed a vote of condolence on his death. The vote was unanimously passed with the recital of the Fathiha and Dua.
4. (a) Income and Expenditure Account for the year ended December 31, 1951. 20
- (b) Balance Sheet as at December 31, 1951 and
- (c) Audit Report dated November 4, 1952 from Messrs. Hathy & Co., Chartered Accountants, were considered and adopted after being proposed by Dr. A. R. M. Waffarn and seconded by Dr. A. C. M. Sulaiman.
5. On the proposal of Dr. A. C. M. Sulaiman seconded by Dr. A. R. M. Waffarn the meeting confirmed the application of Trust Funds by the Trustees of the following sums during the year ended December 31, 1951 :—

(a) Donations for Tution Fees, cost of Books	Rs. 6,018.40 30
(b) Scholarship to Mr. M. A. Navaz Caffoor for studies in England	Rs. 6,700.00
Mr. Falih Feisal Caffoor for studies in England	Rs. 2,500.00

	(c) Allowance to Dr. A. J. Halepota	Rs. 2,400.00	P 4 Minutes of the meeting of the Trustees of Abdul Ghafoor Trust 22-12-52 —continued.
	(d) Ramalhan Charity Distribution Hijira 1370 (June—July 1951)	Rs. 16,344.15	
	(e) Ghafooriyah Arabic College, Maharagama, Contributions	Rs. 9,000.00	
	(f) Donations :—(i) Ratnapura Jenneth Mosque Building Fund	Rs. 2,000.00	
	(ii) Wesley College, Colombo, Building Fund	Rs. 2,500.00	
10	(iii) Palliporuwa Mosque Building Fund	Rs. 500.00	
	(iv) E. O. A. Wahid, deceased payment re-wedding written off	Rs. 750.00	
	(v) Sundries	Rs. 8,921.98	
	(g) Cost of China Matting distributed to (i) Ghafoor- iyah Arabic College, Maharagama, (ii) Meera Macan Mosque, Kandy, (iii) Kekluwalai Mosque, Beruwala, (iv) Galle Fort Zavia and Tahakkiya	Rs. 2,192.47	
	(h) Donation to Syed Hassan Al Barr, Mecca	Rs. 635.75	
20	(i) Expenses for Moulid Recital in January, 1951	Rs. 1,000.00	
	(j) Donation to Miss Khairul Nissa Cassim for her wedding	Rs. 500.00	
	(k) Donation to Miss Noorul Hinaya Misbah for her wedding	Rs. 500.00	
	(l) Sundry charities and donations	Rs. 26,172.40	
		Rs. 88,635.15	

(Rupees Eighty Eight Thousand Six Hundred
and Thirty five and cents fifteen)

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Minutes of
the meeting
of the
Trustees of
Abdul
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22-12-52
—continued.

6. On the proposal of Dr. A. C. M. Sulaiman seconded by Dr. A. R. M. Waffarn the meeting confirmed the application of Trust Funds by the Trustees of the sum of Rs. 1,840.64 for the Trust Library and purchase of books.
7. On the proposal of Mr. A. Rahman M. Hathy seconded by Dr. A. R. M. Waffarn the meeting confirmed the transfer of the following sums from Reserve Fund Account for
- | | |
|--|---------------|
| (a) Reserve for upkeep of Gaffoor Building | Rs. 1,000.00 |
| (b) Building Depreciation Reserve | Rs. 12,000.00 |
- (Rupees Thirteen Thousand) 10
8. On the proposal of Mr. M. Falil A. Caffoor seconded by Mr. A. Rahman M. Hathy, Mr. M. A. M. Hussein was elected Chairman of the Board of Abdul Ghafoor Trust for 1953.
9. On the proposal of Mr. A. Rahman M. Hathy seconded by Mr. M. A. M. Hussein, Mr. A. H. M. Ismail was elected Secretary of the Board of Abdul Ghafoor Trust for 1953.
10. On the proposal of Mr. M. A. M. Hussein seconded by Mr. M. Falil A. Caffoor, Messrs. Hathy & Co., Chartered Accountants, were appointed Auditors of the Abdul Ghafoor Trust Accounts for the year 1952. 20
11. The meeting ended at about 3-45 p.m. with a vote of thanks to the Chairman.

Colombo, December 22, 1952.

(Sgd.) A. R. M. WAFFARN,
Chairman,
31-12-53.

(Sgd.) A. H. M. ISMAIL,
Secretary,
22-12-52.

Confirmed 30

(Sgd.) A. R. M. WAFFARN,
Chairman,
31-12-53.

**Minutes of the Meeting of the Trustees of
Abdul Ghafoor Trust.**

P 3
Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust
23-1-53

Minutes of the Twenty Second Meeting of the Trustees of the Abdul Ghafoor Trust held on January 23, 1953 at 4-15 p.m. at No. 40, Abdul Gaffoor Building, Chruch Street, Fort, Colombo 1,

Present .—Messrs. U. L. M. M. Mohideen, M. Falil A. Caffoor and A. H. M. Ismail.

2. Mr. U. L. M. M. Mohideen occupied the Chair.
- 10 3. The minutes of the Twenty first meeting of the Trustees held on December 19, 1952 were read and confirmed.
4. Mr. U. L. M. M. Mohideen was unanimously elected Chairman of the meetings of the Trustees of the Abdul Ghafoor Trust and Mr. A. H. M. Ismail, Secretary for the year 1953.
5. Mr. M. Falil A. Caffoor, Director of N. D. H. Abdul Caffoor Ltd., stated that the firm is arranging to secure a loan from the Bank for some immediate calls. As the grant of the Loan from the Bank will be delayed by a few more weeks, the Directors of N. D. H. Abdul Caffoor Ltd., apply for a loan of Rs. 25,000/- from the Trust funds.
- 20 . The meeting considered the application and granted the firm a further loan of Rs. 25,000/- (Rupees Twenty Five Thousand) from the Building Depreciation Reserve.
6. The meeting considered applications for donations and sanctioned subject to the approval of the Board of Abdul Ghafoor Trust the following :—
 - (a) Donation of Rs. 500/- to S. L. H. M. Rasheed as a contribution towards the dowry and wedding expenses of his daughter.
 - (b) Donation of Rs. 500/- to N. M. Hasheem as a contribution towards the dowry and wedding expenses of his daughter.
 - 30 (c) Donation of Rs. 1,300/- to N. D. H. Abdul Wahab as a contribution towards the dowry and wedding expenses of his daughter.

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Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust
23-1-53
—continued.

- (d) Donation of Rs. 250/- to Mrs. Mohamed Ali as a contribution towards the dowry and wedding expenses of her daughter.
- (e) Donation of Rs. 250/- Batticaloa Muslim Election Fund.
- (f) Donation of Rs. 502-50 to the Trustees, Ghafooriyah Arabic College, Maharagama towards the cost of making a block for the Moulavi Certificate and printing 500 copies of Moulavi Certificates.

.7 The meeting terminated at about 5-05 p.m.

Colombo, January 23, 1953.

(Sgd.) U. L. M. M. MOHIDEEN, 10
Chairman,
26-6-53.

(Sgd.) A. H. M. ISMAIL,
Secretary
23-1-53

Confirmed,

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
26-6-53.

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Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust
26-6-53

P 3.

20

Minutes of the Meeting of the Trustees of
Abdul Ghafoor Trust.

MINUTES.

Minutes of the Twenty-third meeting of the Trustees of the Abdul Ghafoor Trust held on June 26, 1953 at 4-10 p.m. at No. 40, Abdul Gaffoor Building, Fort, Colombo 1.

Present :—Messrs. U. L. M. M, Mohideen, M. Falil A. Caffoor and A. H. M. Ismail.

2. Mr. U. L. M. M. Mohideen occupied the Chair.
3. Minutes of the twenty second meeting of the Trustees of the Abdul Ghafoor Trust held on January 23, 1953 were read and confirmed.

4. The meeting considered applications for donations and contributions and sanctioned subject to the approval of the Board of Abdul Ghafoor Trust the following :—
- P 3
Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust
26-6-53
—continued.
- (a) A donation of Rs. 1,000/- to the Moor's Sports Club Building Fund.
- (b) A donation of Rs. 250/- to the Colombo Football Association Fund.
- (c) A donation of Rs. 500/- to the Janab B. K. Mohamed Sahib's Fund.
- 10 (d) A contribution of Rs. 1,000/- to Mr. & Mrs. Ahamad Sayeg, British Muslims towards the cost of their passages to the U. K.
- (e) A donation of Rs. 500/- as a contribution towards the dowry expenses of Mrs. A. L. M. Mohideen Hajjar's daughter.
- (f) A donation of Rs. 250/- to Pedris Silva, goldsmith, as a contribution towards the wedding expenses of his daughter.
- (g) A donation of Rs. 250/- to Sayed Mamdooh Ibn Seyed Fadl Moulana as a contribution towards the dowry and wedding expenses for his daughter.
- 20 (h) A donation of Rs. 250/- to Haji S. L, Mohamed as a contribution towards the dowry and wedding expenses of his daughter.
5. Mr. M. Falil A. Caffoor stated that Seyed Mohamed Akeel Mergban Moulana of Mecca, Seyed Abdulla Bin Seyed Makki Bfaghy and his son Seyed Sahl of Medina, Seyed Hasan Al Bar of Mecca, Seyed al Moshan Moulana of Mecca and Syed Mohamed Atakoya Thangal of North Malabar are all now in Colombo and within the next few weeks they will all be proceeding separately to Mecca for the forthcoming Hajj Pilgrimage. These are all pious well known descendants of our Holy Prophet, intimately known to his late father Al-Hajj N. D. H. Abdul Caffoor and their family. It is the desire of the members of his family, brothers and sisters that each of these Syeds be kindly requested to perform a Hajj Badl for his late father Al-Hajj N. D. H. Abdul Caffoor at this year's Hajj assemblies at Arafat, Mina and Mecca. The meeting considered this request and sanctioned subject to the approval of the Board of Abdul Ghafoor Trust donations to each of the above mentioned Syeds of such sums as Mr. M. Falil A. Caffoor and members of their family shall allocate (the whole sum donated to all the Syeds shall not exceed the sum of
- 30

P 3
Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust
26-6-53
—continued.

Rupees Five Thousand (Rs. 5,000/-) for the purpose of performing Hajj Badls alms, Charities and religious ceremonies at Mecca and Medina for and on behalf of the late Al-Hajj N. D. H. Abdul Caffoor.

6. The meeting considered the appointment of Mr. Yusuf A. Caffoor, a member the Board of Abdul Ghafoor Trust, as a Trustee of Abdul Ghafoor Trust in place of the late Mr. A. M. Hamid, Mr. Falil A. Caffoor informed the meeting that Mr. Yusuf A. Caffoor has not given his consent for the appointment and that the latter wanted time to consider the proposal. The meeting then deferred the appointment of a Trustee for the next meeting. 10
7. The meeting terminated at about 6-00 p.m.

Colombo, June 26, 1953.

(Sgd.) U. L. M. M. MOHIDEEN,
Chairman,
30-12-53.

(Sgd.) A. H. M. ISMAIL,
Secretary,
26-6-53.

Confirmed,

(Sgd.) U. L. M. M. MOHIDEEN, 20
Chairman,
30-12-53.

P 3
Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust
30-12-53

P 3.

Minutes of the Meeting of the Trustees of Abdul Ghafoor Trust.

Minutes of the Twenty Fourth Meeting of the Trustees of the Abdul Ghafoor Trust held on December 30, 1953 at No. 40, Abdul Gaffoor Building, Church Street, Fort, Colombo 1, at 4-15 p.m.

Present :—Messrs. U. L. M. M. Mohideen, E. Falil A. Caffoor and A. H. M. Ismail. 30

2. Mr. U. L. M. M. Mohideen occupied the Chair.
3. The minutes of the Twenty Third Meeting of the Trustees of Abdul Ghafoor Trust held on June 26, 1953 were read and confirmed.

- P 3
Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust
30-12-53
—continued.
4. The meeting unanimously elected Mr. M. Yusuf A. Caffoor a Trustee of the Abdul Ghafoor Trust to fill the vacancy caused by the death of late Mr. A. M. Hamid.
 5. Mr. M. Yusuf A. Caffoor accepted the election. At this stage Mr. Yusuf Caffoor joined and took part in the meeting of the Trustees of the Abdul Ghafoor Trust.
 6. The meeting considered applications for donations and sanctioned subject to the approval by the Board of Abdul Ghafoor Trust the following :—
 - 10 (a) A donation of Rs. 250/- to Mr. M. Anis Ibn Mohamed Ismail Haji Effadi as a contribution towards the dowry and wedding expenses of his daughter.
 - (b) A donation of Rs. 750/- to M. I. M. Mahroof as a contribution towards his wedding expenses.
 7. Mr. U. L. M. M. Mohideen informed, the meeting that owing to pressure of work and other reasons he desires to resign from the Trustee-ship of Abdul Ghafoor Trust, from the beginning of the year 1943. The meeting after due consideration accepted the resignation of Mr. U. L. M. M. Mohideen from the Trusteeship of Abdul Ghafoor Trust with great regret. The meeting appreciated greatly the valuable services rendered by Mr. M. Mohideen as a Trustee from the inception of the Trust. Mr. Falil A. Caffoor moved a vote of thanks to Mr. U. L. M. M. Mohideen for his valuable services as a Trustee. This was seconded by Mr. M. Yusuf A. Caffoor. The vote was unanimously passed.
 - 20
 8. The meeting terminated at about 5-30 p.m.

Colombo, December 30, 1953.

(Sgd.) U. L. M. M. MOHIDEEN,

Chairman,

29-1-1954.

30

(Sgd.) A. H. M. ISMAIL,
Secretary.

Confirmed,

(Sgd.) M. FALIL A. CAFFOOR,

Chairman,

29-1-1954.

Minutes of the Meeting of the Trustees of Abdul Ghafoor Trust.

A meeting of the Board of Abdul Ghafoor Trust was held on Thursday, December 31, 1953, at 4-45 p.m. at premises No. 40 1/1, Abdul Gaffoor Building, Church Street, Fort, Colombo 1.

Present :—Messrs. M. Falil A. Caffoor, A. Rahman M. Hathy, A. H. M. Ismail, Drs. A. R. M. Waffarn and A. C. M. Sulaiman.

Absent :— Their Excellencies T. B. Jayah and J. A. Martensz, Messrs. M. A. M. Hussein and M. Yusuf A. Caffoor. 10

1. Dr. A. R. M. Waffarn occupied the Chair.
2. The minutes of the previous meeting of the Board of Abdul Ghafoor Trust held on December 22, 1952 were read and confirmed.
3. On the proposal of Dr. A. C. M. Sulaiman seconded by Dr A. R. M. Waffarn the meeting confirmed the application of Trust funds by the Trustees of the following sums during the year ended 31st December, 1952 :—

(a) Scholarships to Mr. M. A. Navaz		
Caffoor	Rs. 8,040.00	
Mr. M. Falil A. Caffoor	Rs. 6,000.00	20
	Rs. 14,040.00	
(b) Donations for tuition fees and costs of books	R3. 3,630.20	
(c) Ghafooriyah Arabic College, Maharagama, Contribution	Rs. 9,000.00	
(d) Donations and Sundry Charities.		
(i) Palliporiwa Mosque, Mawanella, (2nd contribution)	Rs. 500.00	
(ii) Ma'nama Sa'ada, Old Moor Street, Colombo Building Fund contribution through Mapilla Lebbe Alims' Grandson	Rs. 1,000.00	30
(iii) M. L. M. Samsudeen-further donation for the wedding of his daughter Umma Saree (Total Rs. 1,000/-)	Rs. 750.00	

	(iv)	L. T. H. M. Abdul Hassan Alim for the wedding of his daughter Fatima Hibshya	Rs. 500.00	P 4 Minutes of the meeting of the Trustees of Abdul Ghafoor Trnst 31-12-53 —continued.
	(v)	Al-Haj Sheik Mohamed Abdulla Alim of Kechiwalai Mosque for performance of Hajj Badl for late Al-Haj N. D. H. Abdul Caffoor in 1952 (Hejira 1371)	Rs. 4,000.00	
	(vi)	Distribution of Donations and Charity at Mecca and Medina made through M. Falil A. Caffoor	Rs. 5,000.00	
10	(e)	Ramalhan Charity Distribution (1371 Hejira May—June)	Rs. 18,789.30	
	(f)	Sundry Donations and Charities	Rs. 34,369.49	
		(Rupees Ninety one thousand five hundred and seventy nine and cents forty nine)	Rs. 91,579.49	
4.		On the proposal of Dr. A. R. M. Waffarn seconded by Dr. A. C. M. Sulaiman the meeting confirmed the application of Trust funds by the Trustees of the sum of Rs. 2,247.64 (Two thousand two hundred and forty seven and cents sixty four) for the purchase of books etc., for the Trust Library.		
20 5.		On the proposal of Mr. A. Rahman M. Hathy seconded by Dr. A. C. M. Sulaiman this meeting confirmed the transfer of Twelve Thousand Rupees (Rs. 12,000/-) from Reserve Fund to Building Depreciation Reserve.		
6.		On the proposal of Mr. A. H. M. Ismail seconded by Dr. A. C. M. Sulaiman.		
	(a)	Income and Expenditure Account of Abdul Ghaffoor Trust for the year ended 31st December, 1952.		
	(b)	Balance Sheet of Abdul Ghaffoor Trust as at 31st December, 1952.		
30	(c)	Auditor's Report from Messrs. Hathy & Co., Chartered Accountants, dated 31st December, 1953. were considered and adopted.		
7.	(a)	On the proposal of Dr. A. C. M. Sulaiman seconded by Dr. A. R. M. Waffarn Mr. M. A. M. Hussein was appointed <i>Chairman</i> of the Board of Abdul Ghafoor Trust for the year 1954.		

- (b) On the proposal of Mr. A. R. M. Hathy seconded by Dr. A. R. M. Waffarn *Mr. A. H. M. Ismail* was appointed *Secretary* of the Board of Abdul Ghafoor Trust for year 1954.
8. On the proposal of Dr. A. C. M. Sulaiman seconded by Mr. A. H. M. Ismail Messrs. Hathy & Co., Chartered Accountants, were appointed *Auditors* of Abdul Ghafoor Trust for the year 1953.
9. The meeting considered letter from Mr. U. L. M. M. Mohideen expressing his desire to retire from the Board of Abdul Ghafoor Trust. The meeting accepted his resignation with regret. On the proposal of Dr. A. C. M. Sulaiman seconded by Mr. A. 10 Rahman M. Hathy, Mr. M. Mohideen A. Caffoor and Mr. M. Rafi A. Caffoor were appointed members of the Board of Abdul Ghafoor Trust to fill the vacancies caused by the death of the late Mr. A. M. Hamid and resignation of Mr. U. L. M. M. Mohideen respectively.
10. The meeting ended at 5-30 p.m, with a vote of thanks to the Chairman, due and fathiha.

Colombo, December 31st 1953

(Sgd.) M. A. M. HUSSEIN,
Chairman,
24-12-54. 20

(Sgd.) A. H. M. Ismail,
Secretary,
31-12-53.

Confirmed.

(Sgd.) M. A. M. HUSSEIN,
Secretary,
24-12-54.

Income Tax Appeal to the Board of Review.

GAFFOOR BUILDING TRUST.

P 2
Income Tax
appeal to the
Board of
Review
22-12-54

No. BRA—241.

Assessment File No. 93/254.

Members of the Board : Mr. Waldo Sansoni, O.B.E., V.D. J.P., U.M.
Chairman.
Mr. T. P. P. Goonetilleke.
Mr. S. Pathmanathan.

Date of hearing : 23rd November, 1954.

10 *Present for the Appellant :* Mr. N. K. Choksy, Q.C., with Messrs. G. F. Sethukavalar and Mohamed Hussein, instructed by Messrs. Abrahams, Proctors.

Supporting the Assessment : Mr. N. Ratnaike, Assessor.

Decision of the Board :

This is an appeal by the Trustees of the Gaffoor Building Trust against the determination of the Commissioner of the Income Tax in respect of the assessment made on them for the year of assessment 1949/50.

20 The point at issue in this case is whether Trust Deed No. 1833 dated 24th December, 1942 creates a Charitable Trust the income of which is exempt from taxation in terms of Section 7 (1) (c) of the Income Tax Ordinance which exempts income from trusts of a "public character established solely for charitable purposes."

30 The difficulty in this case is created by clause (b) of Para 2 of the Trust Deed which after directing the trustees to apply "a sum not exceeding Rs. 1000/- a month for the education, instruction or training in England or elsewhere abroad of deserving youths of the Islamic Faith in such professions, vocations, occupations, industries, arts, crafts, trades, employments, subjects, lines or any other departments of learning or human activity whatsoever as the Board may in its aforesaid discretion decide in the case of each such deserving youth....." contains the following additional provisions to wit :—

P 2
Income Tax
appeal to the
Board of
Review
22-12-54
—continued.

“The recipients of the benefits provided for in this clause shall be selected by the Board from the following classes of persons in the following order :—

- (1) Male descendants along either the male or female line of the Grantor or any of his brothers or sisters failing whom
- (2) Youths of the Islamic Faith not being male descendants as aforesaid of the Grantor or of his brothers or sisters born of Muslim parents of the Ceylon Moorish community permanently resident in the City of Colombo (wherever such youth may have been or be resident from time to time) failing whom¹⁰
- (3) Youths of the Islamic Faith not being male descendants as aforesaid of the Grantor or of his brothers or sisters born of Muslim parents of the Ceylon Moorish Community permanently resident anywhere else in the said Island of Ceylon other than in Colombo (wherever such youths may have been or be resident from time to time).”

It has been held by the Commissioner that but for this clause the trust would be treated as a trust of a public character established solely for charitable purposes. The Commissioner held that the decision in the case of *Re Compton, Powell vs. Compton* reported in *All England Law Reports 1945 Vol. 1, page 198*, applied to this case and decided that the trust is not exempt from taxation under Section 7 (1) (c).

We disagree from this view of the matter. In the *Re Compton Case*, the trust was an educational trust *confined to* certain families namely the descendants of three named persons. In this case the trust is not *confined* to the descendants of the Grantor or of his brothers or sisters. The trust is extended to the section of the public although preference was to be given in the selection of the recipients of the award to descendants of the Grantor or of his brothers or sisters; that too only if the Board considers them “deserving youths of Islamic faith.” The Board is therefore not³⁰ bound to select any descendant of the Grantor etc. Therefore we do not think that the decision of “in *Re Compton*” applies to this case.

We are supported in this decision by the judgment of the Chancery Division in *Re Koetigen's Wills Trusts. Westminster Bank Ltd. Vs. Family Welfare Association Trustees Ltd. and others* reported in *All England Reports (1954) at page 581*. In this case too, the testatrix provided that in selecting the beneficiaries preference shall be given to any employees of John Batt & Co. or any members of the families of such employees, failing that to any persons of British birth. In this case Upjohn J. after reviewing a number of authorities including the in *Re*⁴⁰ *Compton Case* referred to above says thus :—“In my judgment it is at

the stage when the primary class of eligible persons is ascertained that the question of the public nature of the trust arises and falls to be decided, and it seems to me that the Will satisfies that requirement, and that the trust is of sufficiently public nature. If when selecting from that primary class the trustees are directed to give a preference to the employees of the Company and members of their families, that cannot affect the validity of the primary trust.....this is not primarily a trust for persons connected with John Batt & Co. and the class of person to benefit is not "confined" to them, and in my judgment the trust contained in clause 7 and 8 of the Will of the testatrix is a valid charitable trust."

P 2
Income Tax
appeal to the
Board of
Review
22-12-54
—continued.

We hold that the same reasoning applies to the present case and that it is a trust of a public character established solely for charitable purposes. It was contended by the Assessor that the inclusion of the word "solely" in Section 7 (1) (c) makes a difference. We do not think so. If the trust though of a public character contained charitable purposes along with non-charitable purposes which could not be severed from each other, then the trust is not established solely for charitable purposes. In this case all the purposes were charitable purposes.

We therefore allow the appeal and hold that the trust is not liable to Income Tax.

(Sgd.) WALDO SANSONI,
Chairman.

Colombo, 22nd December, 1954.

TRUE COPY.

(Sgd.) C. B. E. WICKREMASINGHE
Clerk to the Board of Review,
Income Tax.

Minutes of the Meeting of the Trustees of Abdul Ghafoor Trust.

A meeting of the Board of Abdul Ghafoor Trust was held on Friday, December 24, 1954 at 4-30 p.m. at premises No. 40 1/1, Abdul Gaffoor Building, Fort, Colombo 1.

Present :—Messrs. M. A. M. Hussein, M. Falil A. Caffoor, Dr. A. C. M. Sulaiman, Messrs. A. Rahman M. Hathy and A. H. M. Ismail.

Absent :—Their Excellencies J. A. Martensz, T. B. Jayah, Dr. A. R. M. Waffarn and Messrs. M. Yusuf A. Caffoor, M. Mohideen A. 10 Caffoor and M. Rafi A. Caffoor.

1. Mr. M. A. M. Hussein occupied the Chair.
2. The minutes of the previous meeting of the Board of Abdul Ghafoor Trust held on December 31, 1953 were read and confirmed.
3. On the proposal of Dr. A. C. M. Sulaiman seconded by Mr. M. A. M. Hussein the meeting confirmed the application of Trust Funds by the Trustees of the following sums during the period of the year ended 31st December, 1953 :—

I.	(a) Scholarships for studies in England to Mr. M. A. Navaz Caffoor and Mr. Falih Feisal Caffoor	Rs. 12,700.00	20
	(b) Donations for tuition fees and costs of books	3,685.00	
	(c) Contribution to Ghafooriyah Arabic College, Maharagama	9,000.00	
	(d) Ramalhan Charities Distribution 1372 Hejira (May—June 1953)	18,000.00	
	(e) Donations and Sundry Charities		
	(i) E. Syed Mohamed Atakoya Thangal North Malabar for performance of Hajj Pilgrimage for late Al-Hajj N. D. H. Abdul Caffoor	Rs. 500.00	30
	(ii) Syed Al Mashoor for Hajj pilgrimage Rs. 500/-, donation Rs. 500/-	1,000.00	

	(iii) Syed Hassan Al Bar Moulana donation	500.00	
	(iv) Syed Abdulla Bafaki and Syed Akilh Syed Abdulla Bafaki of Medina for passages Rs. 760/- and Rs. 250/-	1,010.00	
	(v) Syed Murgham Mowlana of Mecca donation	1,000.00	
	(vi) Mr. & Mrs. Ahmed Sopely	1,000.00	
10	(vii) Moor's Sports Club Building Fund	1,000.00	
	(viii) Jemnal B. N. Mohamed Sahib's Fund Rs. 500/-, Printing Certificates of Ghafooriyah Arabic College Rs. 502-50	1,002.50	
	(ix) Thinakaran Cyclone Fund Rs. 500/-, Mrs. O. L. M. M. Hamid for providing a house Rs. 500/-	1,000.00	
20	(x) Donations towards wedding expenses of (a) S. L. H. M. Rashad's daughter Amina Rs. 500/- (b) M. U. M. Hashim's daughter Umma Nafia Rs. 500/- (c) N. D. H. Abdul Wahab's daughter Fathima Zohara Rs. 1,300/- (d) U. L. M. M. Mohideen Hajjar's daughter Lariffa Rs. 500/- and (e) M. M. Maharroof's wedding expenses Rs. 750/-	3,550.00	
			Rs. 11,562.50
30	(xi) Sundry Donations and Charities		Rs. 33,019.44
			Rs. 87,966.94

P 4
Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust
24-12-54
—continued.

(Rupees Eighty seven thousand nine hundred and sixty six and cents ninety four).

P 4
Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust
24-12-54
—continued.

3. II. For the purchase of a steel cupboard and a typewriter Rs. 1,578.50
- For the purchase of books etc. for the Trust Library Rs. 2,951.99
- Rs. 4,530.49
- (Rupees Four thousand five hundred and thirty and cents forty nine.
4. On the proposal of A. Rahman M. Hathy seconded by M. Falil A. Caffoor the meeting confirmed the transfer of the sum of Twelve Thousand Rupees (Rs. 12,000/-) from the Reserve Fund to the 10 Building Depreciation Reserve.
5. On the proposal of Dr. A. C. M. Sulaiman seconded by M. A. M. Hussein.
- (a) Income and Expenditure Account of the Abdul Ghafoor Trust for the year ended 31-12-1953.
- (b) Balance Sheet of Abdul Ghafoor Trust as at 31st December, 1953.
- (c) Auditors Report from Messrs. Hathy & Co., Chartered Accountants dated 23rd December, 1954, were considered and adopted. 20
6. (a) On the proposal of Dr. A. C. M. Sulaiman seconded by A. Rahman M. Hathy, Mr. M. A. M. Hussein was appointed Chairman of the Board of Abdul Ghafoor Trust for 1955.
- (b) On the proposal of A. Rahman M. Hathy seconded by M. Falil A. Caffoor, Mr. A. H. M. Ismail was appointed Secretary of the Board of Abdul Ghafoor Trust for 1955.
7. On the proposal of M. A. M. Hussein seconded by Dr. A. C. M. Sulaiman, Messrs. Hathy & Co., Chartered Accountants, were appointed Auditors of the Abdul Ghafoor Trust for the year 1954. 30
8. The Trustees informed the meeting that on 31-3-53 the Assessor of Income Tax assessed the income of the Abdul Ghafoor Trust for the Income Tax year ending 31-3-50 at Rs. 75,000/- and called upon the Trustees of the Trust to pay the sum of Rs. 15,000/- as Income Tax reckoned at 20%. The Assessor was of opinion that in new clause 2 (b) of the Trust Deed No. 1833 dated 24-12-1942 the Trust cannot be treated either as one of a public character or established solely for charitable purposes. The

Trustees objected to the assessment and the objection was heard by the Commissioner of Income Tax on June 23, 1954. On June 29, 1954 the Commissioner made his order dismissing the appeal of the Trustees. In dismissing the appeal the Commissioner increased the Assessable Income of the Trust from Rs. 75,000/- to Rs. 106,728/-; and ordered the Trustees to pay a higher sum as Income Tax based on the increased assessment. The Trustees thereupon appealed to the Board of Review. The Board of Review after hearing Counsel for the Trustees and the Assessor on November 23, 1954, allowed the appeal. The Board held on the authority of *In re Koetgiv's Will (1954)* 1 All England Reports 581, that the Trust Deed No. 1833 dated 24-12-1942 created a Charitable Trust and the income of which was exempt from taxation in terms of Section 7 (1) (c) of the Income Tax Ordinance, which exempts income from trusts of a public character established solely for charitable purposes.

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Minutes of
the meeting
of the
Trustees of
Abdul
Ghafoor
Trust
24-12-54
—continued.

10

9. The Trustees also informed the meeting that in view of the change over of the supply of electric current from direct current to alternative current in the Fort Area from the end of the year 1954 it becomes necessary to change the forty year old lifts now working in the Gaffoor Building and replace them with new lifts. The Gaffoor Building itself requires reconditioning in respect of the roofs, basement walls and H-iron supports; verandah batches, lavatory accommodation and stair cases arrangements etc. They also recommended that in view of the general demand for office accommodation in the Fort it will be worth while if at the time of the general reconditioning of the building and the erection of the new lifts the work of erecting an additional floor (a third floor) on the present building is also undertaken. It was decided that in view of anticipated capital expenditure in the near future on the purchase of new lifts, maintenance upkeep of, and new erections to the trust property —Gaffoor Building—donations and other expenditure should be curtailed.

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10. The meeting ended at about 5-30 p.m. with a vote of thanks to the Chair and recital of Fathiha and Dua.

Colombo, December 24, 1954.

(Sgd.) M. A. M. HUSSEIN,

Chairman,

30-12-54.

40

(Sgd.) A. H. M. ISMAIL,
Secretary.

(Sgd.) M. A. M. HUSSEIN,

Chairman,

30-12-54.

R 2 (a)
Statement
Re Loans
1-1-55

R 2 (a).
C O P Y .

Abdul Ghafoor Trust, Statement Re Loans.

M. FALIL A. CAFFOOR.

1950	Mar. 31	To Cash	3,000.00.	1951	Sep. 11	By Cash	5,000.00
	Nov. 6	" "	6,822.85.	1952	Dec. 30	" "	12,500.00
	13	" "	5,000.00.			" "	6,822.85
1951	Apr. 5	" "	7,500.00.		31	" Travel-	} 1,350.00
	Aug. 15	" "	500.00.			ling	
1952	Feb. 14	" "	2,000.00.			Allow-	
	Sep. 26	" "	5,000.00.			ance	
1953	Apr. 22	" "	7,500.00.			1-4.52	} 150.00
	Dec. 31	" "	100.00.			to	
						31-12-52	} 1,650.00
				1953	Nov. 30	" Travel-	
						ling	} 150.00
						1-1-53	
						to	} 9,950.00
						30-11-53	
					Dec. 31	" Travel:	} 9,950.00
						ling	
						Dec. 53	} 37,422.85
						" Balance	
						C/d	
			Rs. 37,422.85				Rs. 37,422.85

1954	Jan. 1	To Balance		1954	Dec. 31	By Travel-	} 1,800.00
		B/d	9,950.00			ling	
	Aug. 4	" Cash	7,500.00			Allow-	} 1,500.00
	Dec. 31	" Trans-	} 1,273.67			ance	
		fer re					" Pass-
		Dr.				age	} 12,380.00
		Hale-				Nawaz	
		pota				Caffoor	
		" Bal-	} 2,456.33			" Scho-	} 5,500.00
		ance					
		C/d				ships	
						A/c.	} 21,180.00
						" Trans-	
						fer re	
						Scho-	} 2,456.33
						lar-	
						ships	
						Falih	
						Caffoor	
			Bs. 21,180.00				Rs. 21,180.00

1955, Jan. 1 By Balance 2,456.33

R 2 (c)
Statement
Re Loans

R 2 (c)
C O P Y .

Abdul Ghafoor Trust, Statement Re Loans.

M. MOHIDEEN A. CAFFOOR.

1949 Jan. 25	To Cash	2,500.00.	1949 Feb. 1	By Cash	100.00
1950 Dec. 31	" "	508.81.	Mar. 3	" "	100.00
1952 Oct. 6	" "	5,300.00.	Apr. 2	" "	100.00
Nov. 25	" "	1,000.00.	May. 3	" "	100.00
1953 Oct. 15	" "	6,000.00.	Jun. 3	" "	100.00
			Jul. 9	" "	100.00
			Sep. 5	" "	100.00
			Oct. 8	" "	100.00
			Nov. 28	" "	100.00
			1950 Jan. 4	" "	100.00
			Feb. 27	" "	100.00
			Apr. 12	" "	100.00
			Jun. 2	" "	100.00
			Jul. 10	" "	100.00
			1951 Dec. 13	" "	100.00
			1952 Feb. 5	" "	100.00
			Mar. 3	" "	100.00
			May. 3	" "	100.00
				" "	100.00
			Jun. 6	" "	100.00
			Jul. 8	" "	100.00
			Aug. 2	" "	100.00
			Sep. 2	" "	100.00
			Oct. 16	" "	100.00
			Nov. 4	" "	100.00
			Dec. 5	" "	100.00
				" "	2,659.62
			1953 Jan. 3	" "	100.00
			14	" "	1,000.00
			Feb. 7	" "	100.00
			Mar. 3	" "	100.00
			May. 6	" "	100.00
			Jul. 2	" "	100.00
			Nov. 6	" "	200.00
			Dec. 31	" Balan-	} 8,349.19
				ce	
				C/d	
		Rs. 15,308.81			Rs. 15,308.81
1954 Jan. 1	To Balance	} 8,349.19	1954 Jan. 6	By Cash	200.00
	B/d			Apr. 1	" "	625.00
Mar. 26	" Cash	625.00	Dec. 31	" Trustees	} 500.00
				Remuner-	
				ation	
				" Balance	
				C/d	7,649.19
		Rs. 8,974.19			Rs. 8,974.19

COPY

ABDUL GHAFOOR TRUST—STATEMENT RE LOANS

N. D. H. Abdul Gaffoor Ltd.

1948	Jan.	1 To Balance	...	675-00	1948	Jan.	1 By Balance	...	483-45
	Nov.	30 " Cash	...	10,000-00		Mar.	4 " Cash	...	810-00
	Dec.	14 " "	...	15,000-00		June	18 " "	...	540-00
		31 " Rent for 1948	...	1,620-00		Dec.	31 " Telephone Account	...	227-02
		" Sundries	...	70-00			" Sundries	...	115-00
1949	Jan.	28 " Cash	...	5,000-00	1949	Mar.	31 " "	...	70-00
	Feb.	10 " "	...	10,000-00		Dec.	31 " Rent September to December 1949	...	1,000-00
	Mar.	16 " "	...	5,000-00			" Telephone Account	...	246-30
	Aug.	24 " "	...	10,000-00	1950	Dec.	31 " Rent for 1950	...	3,000-00
		31 " Rent from January to August 1949	...	15,000-00	1951	Aug.	24 " Cash	...	5,000-00
1950	Feb.	24 " Cash	...	1,080-00	1951	Dec.	31 " Rent for 1951	...	3,000-00
	Sep.	14 " "	...	5,000-00	1952	Dec.	31 " " 1952	...	3,000-00
		16 " "	...	3,039-13	1953	Dec.	31 " " 1953	...	3,000-00
		31 " Cash	...	350-40			Donation Account-Thinakaran	...	500-00
1951	Jan.	31 " Cash	...	25,000-00			Cyclone Fund	...	143,933-84
	May	4 " "	...	2,705-03			Balance C/d.	...	
	June	4 " "	...	7,500-00				...	
	Aug.	17 " "	...	5,000-00				...	
		31 " "	...	2,867-35				...	
	Oct.	18 " "	...	5,000-00				...	
		31 " "	...	8-00				...	
		" "	...	10-70				...	
1952	Mar.	31 " "	...	15,000-00				...	
1953	Mar.	23 " "	...	20,000-00				...	
			
			...	<u>Rs. 164,925-61</u>				...	<u>Rs. 164,925-61</u>
1954	Jan.	1 To Balance B/D	...	Rs. 143,933-84	1954	Dec.	31 " By Cash	...	Rs. 3,000-00
	Dec.	16 " Cash	...	10,000-00			" Balance C/d.	...	150,933-84
			
			...	<u>Rs. 153,933-84</u>				...	<u>Rs. 153,933-84</u>
1955	Jan.	1 To Balance B/D	...	Rs. 150,933-84				...	

R 2 (d)

C O P Y .

Abdul Ghafoor Trust, Statement Re Loans.

1955 Jan. 1	To Balance	}	7,649.19
	B/d		

M. RAFI A. CAFFOOR.

1950 Feb. 28	To Cash	2,500.00	1953 Dec. 31	By Balance	}	2,752.80
Dec. 31	„ „	252.80		C/d		
		<u>Rs. 2,752.80</u>				<u>Rs. 2,752.80</u>

R 2 (e)

Abdul Ghafoor Trust, Statement Re Loans.

1954 Jan. 1	To Balance	}	2,752.80
	B/d		

MRS. N. D. H. ABDUL CAFFOOR.

1951 Jan. 10	To Cash	7,000.00	1953 Dec. 31	By Balance	}	17,000.00
Dec. 17	„ „	10,000.00		C/d		
		<u>Rs. 17,000.00</u>				<u>Rs. 17,000.00</u>

R 2 (e)
Statement
Re Loans
23-2-56

1954 Jan. 1	To Balance	}	17,000.00
	B/d		

(Sgd.)
23-2-56.

/ST.

Abdul Ghafoor Trust.

STATEMENT OF SCHOLARSHIPS.

1949	Dr. M. H. M. Hamza M. A. Nawaz Caffoor	8,119.32 11,073.49	19,192.81
1950	Dr. M. H. M. Hamza M. A. Nawaz Caffoor	1,614.60 6,700.00	8,314.60
1951	M. A. Nawaz Caffoor Falih Feisal Caffoor	6,700.00 2,500.00	9,200.00
1952	M. A. Nawaz Caffoor Falih Feisal Caffoor	8,040.00 6,000.00	14,040.00
1953	M. A. Nawaz Caffoor Falih Feisal Caffoor	6,700.00 6,000.00	12,700.00
1954	M. A. Nawaz Caffoor Falih Feisal Caffoor	9,380.00 3,000.00	12,380.00

(Sgd.)

23-2-56

/ST.