

Charity registration number: 1080153

Anjuman-E-Ezzi (Nottingham)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Anjuman-E-Ezzi (Nottingham)

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Reference and Administrative Details

Trustees	Ibne Medyan bhaisaheb Hamiduddin - Amilsaheb Mulla Burhanudin bhai Taibali Daudali - Secretary Shaikh Mustafa bhai Alibhai - Treasurer Mulla Jabir bhai Abdulqadir Hasanali Mulla Abid bhai Zainuddin Vanat Dr Mulla Husain bhai Gandhi Huzaifa bhai Adamjee
Principal Office	Anjuman-E-Ezzi (Nottingham) Husami Markaz 1 Henry Street Hucknall Nottingham NG15 7RY
Charity Registration Number	1080153
Bankers	Yorkshire Bank 11 Smithy Row Nottingham NG1 3EJ Lloyds TSB Bank plc Birmingham OSC Ariel House 2138 Coventy Road Sheldon B26 3JW Natwest Bank plc 11 Western Boulevard Bede Island Leicester LE2 7EJ
Independent Examiner	Tahas & Co Ltd Chartered Certified Accountant Suite 3 Second floor 760 Eastern Avenue Newbury Park Iford Essex IG2 7Hu

Anjuman-E-Ezzi (Nottingham)

Trustees' Report FOR THE YEAR ENDED 31 MARCH 2022

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective from 1 January 2015).

Structure, governance and management

The Trust was created by a Deed of Trust on 1 March 2000 by the donation of an initial corpus of £786 by the 52nd Dai al - Mutlaq, His Holiness Dr Syedna Mohammed Buranuddin (RA). The Trust's registered charity status was confirmed by the Charity Commission on 31 March 2000.

Trustees are appointed by the Dai al- Mutlaq for a period not exceeding five years. Trustees may be reappointed at the end of a term of five years or new trustees may be appointed as set out in the terms of the Trust Deed. The Trustees have the power to manage, administer and conduct the day-to-day business and affairs of the Trust.

The Trustees named on the legal and administrative information page have served during the year and up to the date of this report.

New Trustees are considered for appointment, taking into account the skill requirements of the Trustee body. The induction process for new Trustees provides them with meetings with the Board of Trustees and with documentation setting out the policies and grant making processes of the Trust, the power and responsibilities of the Trustees and a brief history of the Trust including copy minutes and accounts.

Meetings of the Trustees are held regularly at which they agree the broad strategy and areas of activity for the Trust. The day to day administration of grants and processing and handling of applications prior to their consideration by the Trustees, together with the administration of expenditure on other charitable activities is delegated to the Secretary and the Treasurer. The activities of the restricted funds are managed by subcommittees who report to the Secretary.

Objectives and activities

The Trustees hold the Trust Fund and its income upon trust to apply them for the religious and charitable purpose, particularly to administer, manage and organize the affairs of the Dawoodi Bohra Jamaat of Nottingham as per the "12 Umoor Programme" introduced by the 53rd al-Dai al Mutlaq, His Holiness Dr Syedna Mufaddal Saifuddin TUS and particularly for the following purposes.

- To advance and propagate education and learning, including the administration and organisation of religious and temporal affairs, of the Dawoodi Bohra Jamaat of Nottingham and to practise and observe Islamic religion in conformity with al-Quran, Islamic Shariat and the Fatimi philosophy, culture and traditions, all as interpreted by al-Dai al-Mutlaq.
- To advance education and learning including, but not limited to, supporting religious schools, secular educational institutions and scholastic prizes and promoting literature and languages, especially the Arabic language and Lisan al-Dawat.
- The relief of need, hardship and distress.

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Trustees' Report FOR THE YEAR ENDED 31 MARCH 2022

- The provision and assistance in the provision of facilities for the recreation and other leisure time occupations of the beneficiaries particularly for women and young people in the interests of social welfare and so that their condition of life may be improved.
- To advance Islam and to provide other charitable relief in accordance with the terms of the Trust Deed.

The policy of the Trust continues to be to seek support and provide for the aims as stated. The Trust organises events where the teaching of Islam and the nature of the Islamic faith is shared with non- Muslims.

The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives in setting the grant making policy for the year.

The Trust has established its grant making policy to achieve its objects for the public benefit for the advancement of religious and charitable purposes of the Dawoodi Bohra Jamaat of Nottingham in particular and the community at large. Grants are made at the discretion of the Trustees in respect of any application from individuals or institutions that may apply for assistance within the objects of the Trust. Formal applications are required setting out the reasons for the grant. The policy of the Trustees is to make large single grants rather than many smaller ones.

Achievements and performance

The main sources of income of the Trust are the regular contributions from the community supplemented by other donations from minor sources and connected charities.

The Achievements and performance of the Trust are highlighted as per “12 Umoor Programme classified into 12 main categories consisting the following:

1. Umoor Deeniyah - Religious Affairs

The Trustees year round maintain a suitable environment, by adherence to the tenets of Islam. The Trust normally has around 300 religious gathering during the year. The Trustees during the pandemic ensured that all religious affairs were carried out through online programmes.

2. Umoor Taalimiyah - Education

The Trust supported education to learners of all ages to enable them to face the challenges of the current time by organising classes for children on Saturdays and evenings. There are around 35-40 children attending these classes during the year. During Covid, these classes were arranged on an online basis.

3. Umoor Marafiq Burhaniyah - Welfare

The Trust carried out various initiatives to ensure every community member's living standards, especially their religious, economic, educational, household, health and food standards were uplifted. During Covid 19 all community members were given counselling and visits from Trustees and volunteers to ensure their welfare, adhering to social distancing and government guidelines.

4. Umoor Maliyah - Budgeting and Accounts

The Trust ensures that budgets are set for all financial aspects of the Trust, ensuring all income and expenses are accounted through proper maintenance of books of accounts. During the year contributions from the community, including Gift Aid, amounted to £488,298 an increase of £256,984 when compared with the previous year. Amount on charitable activities in the year increased to £171,983 compared to £115,404 in 2021.

5. Ummor Mawarid Bashariyah - Human Resources

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Trustees' Report FOR THE YEAR ENDED 31 MARCH 2022

The Trustees through various human resource programmes identify the relevant skill sets of community members. This helps the Trust to engage these volunteers for offering their services in the relevant fields i.e Information technology, Accounts and Education.

6. Umoor Dhakheliyah - Internal Affairs - IT/Communication/Statistics

The Trust ensured that all communication and office management activities were carried out during the year.

7. Ummor Kharijiyah - Public Relations

The Trust continuously engages with the local communities by organising events.

8. Ummor Qaza - Legal Affairs

The Trust looks into ensuring all members of the community live in harmony and mutual understanding.

9. Umoor Faiz al Mawaid al Burhaniyah and Niyaz- Meals from the community kitchen

The Trust provides all community members nutritious and sufficient meals on a daily basis. There are more than 100 daily meals prepared in community kitchen for all members of the community. The key responsibility of procurement, food preparation, quality checks and health and safety is maintained on a regular basis. During Covid, The Trustees personally delivered groceries and essential food products to all community members, adhering to Government regulations.

10. Umoor Iqtesadiyah - Finance and Business Development

The Trustee encourage business development, counselling, skills development and business start-up help to community members. There are various programmes during the year to achieve this objective.

11. Umoor Amlaak - Properties

The Trustee ensured that the maintenance of properties, legal documentation and development is carried out regularly. During the year donations were received of £278,527 towards the purchase of a property for the community.

12. Umoor Sehhat - Health and Hygiene Activity

The Trustee ensured that all aspects of health, cleanliness, environment and sports are maintained for all community members. The Trusts regularly organises Medical Camps, Health Awareness Programmes and sports tournaments.

Financial review

The Statement of Financial Activities on page 12 shows the incoming and outgoing resources for the year.

The Trust saw an increase in income in the year with total income of £494,598 (2021: £237,614). Furthermore income from investments amount to £6,300.

The charitable expenditure amounted to £195,672 (2021 :130,021), the surplus generated for the year was £298,926 (2021 : £107,593).

At the year end, total net assets were £908,336 compared with £609,411 for the previous year.

Reserves policy

The reserves policy is to hold funds to enable the Trust to carry out its operations and at an adequate level to meet its objectives. This provides for sufficient funds to be available for all management and administrative costs as well as ensuring adequate funds continue to be available for the costs of the Trust's charitable activities. The balance held as unrestricted funds at 31 March 2022 was £673,689.

Anjuman-E-Ezzi (Nottingham)

Trustees' Report FOR THE YEAR ENDED 31 MARCH 2022

The current level of reserves is therefore considered to be appropriate to meet the ongoing overheads of the Trust.

Investment policy

The Trust deed authorises the Trustees to make and hold investments using the funds of the charity. The Trustees also have power to hold funds with bankers as necessary. Due to the tenets of the Dawoodi Bohra faith, interest can neither be received nor paid, and as a result, the Trust is part of a network of other connected charities that operate a programme related investment made in the form of interest free loans (Qardan Hasana) to each other and other third parties for the purposes of furthering the objects of the Trust.

Risk assessment

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate their exposure to those risks.

Impact of Covid-19

On 11 March 2020, the World Health Organization declared the Coronavirus (COVID-19) outbreak to be a pandemic in recognition of its rapid spread across the globe. Adhering to the guidelines all community facilities were closed to the community members for most part of 2020, this was to ensure social wellbeing of its members, staff and community. Trust issued strict guidelines for social distancing and wearing face covering at all times in the community centre.

For the charity's 31 March 2022 financial statements, the COVID-19 outbreak and the related impacts are considered non-adjusting events. Due to the uncertainty of the outcome of the current events, the charity cannot reasonably estimate the impact these events will have on the charity's financial position, results of operations or cash flows in the future. To minimise the uncertain financial risk associated with the Pandemic, The Trust have put measures in place to ensure reduction in costs and income generation.

The charity holds reasonable cash reserves to shelter against the impact of the current coronavirus pandemic. In addition, announcements by government of various initiatives to support businesses to address short-term income shortfalls should enable the charity to continue operationally.

Future plans

The Trustees do not plan for any significant changes to the Trust's activities.

The Trustees consider the board of Trustees as comprising the key management personnel of the Trust in charge of directing, running and controlling the Trust. All Trustees give their time freely and no Trustee remuneration was paid in the year.

The annual report was approved by the trustees of the charity on 23 November 2022 and signed on its behalf by:

.....
Shaikh Mustafa bhai Alibhai - Treasurer
Trustee

Anjuman-E-Ezzi (Nottingham)

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 23 November 2022 and signed on its behalf by:

.....
Shaikh Mustafa bhai Alibhai - Treasurer
Trustee

Anjuman-E-Ezzi (Nottingham)

Independent Examiner's Report to the trustees of Anjuman-E-Ezzi (Nottingham)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of Anjuman-E-Ezzi (Nottingham) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Anjuman-E-Ezzi (Nottingham)'s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Anjuman-E-Ezzi (Nottingham)'s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Anjuman-E-Ezzi (Nottingham) as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Mr M Poonawala (FCCA)
Chartered Certified Accountant
ACCA

Suite 3 Second floor
760 Eastern Avenue
Newbury Park
Iford
Essex
IG2 7Hu

28 November 2022

Anjuman-E-Ezzi (Nottingham)

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	209,771	278,527	488,298	231,314
Investment income	3	<u>6,300</u>	<u>-</u>	<u>6,300</u>	<u>6,300</u>
Total Income		<u>216,071</u>	<u>278,527</u>	<u>494,598</u>	<u>237,614</u>
Expenditure on:					
Charitable activities	4	<u>(151,792)</u>	<u>(43,880)</u>	<u>(195,672)</u>	<u>(130,021)</u>
Total Expenditure		<u>(151,792)</u>	<u>(43,880)</u>	<u>(195,672)</u>	<u>(130,021)</u>
Total Expenditure		<u>(151,792)</u>	<u>(43,880)</u>	<u>(195,672)</u>	<u>(130,021)</u>
Net movement in funds		64,279	234,647	298,926	107,593
Reconciliation of funds					
Total funds brought forward		<u>609,410</u>	<u>-</u>	<u>609,410</u>	<u>501,818</u>
Total funds carried forward	12	<u><u>673,689</u></u>	<u><u>234,647</u></u>	<u><u>908,336</u></u>	<u><u>609,411</u></u>

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

The funds breakdown for 2021 is shown in note 12.

Anjuman-E-Ezzi (Nottingham)
(Registration number: 1080153)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	197,058	202,565
Current assets			
Debtors	8	199,773	80,565
Cash at bank and in hand	9	764,490	509,751
		964,263	590,316
Creditors: Amounts falling due within one year	10	(227,985)	(158,470)
Net current assets		736,278	431,846
Total assets less current liabilities		933,336	634,411
Creditors: Amounts falling due after more than one year	11	(25,000)	(25,000)
Net assets		908,336	609,411
Funds of the charity:			
Restricted income funds			
Restricted funds		234,647	192,257
Unrestricted income funds			
Unrestricted funds		673,689	417,154
Total funds	12	908,336	609,411

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on 23 November 2022 and signed on their behalf by:

.....
 Ibne Medyan bhaisaheb Hamiduddin - Amilsaheb
 Trustee

.....
 Mulla Burhanudin bhai Taibali Daudali - Secretary
 Trustee

Anjuman-E-Ezzi (Nottingham)
(Registration number: 1080153)
Balance Sheet as at 31 March 2022

.....
Shaikh Mustafa bhai Alibhai - Treasurer
Trustee

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Anjuman-E-Ezzi (Nottingham) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

Since the start of January 2020, the coronavirus outbreak, which is a rapidly evolving situation, has adversely impacted global commercial activities. The rapid development and fluidity of this situation precludes any prediction as to its ultimate impact, which may have a continued adverse impact on economic and market conditions and trigger a period of global economic slowdown.

The financial impact of the pandemic on the valuation of tangible fixed assets, financial assets and financial liabilities as at the balance sheet date has been reflected in the financial statements.

The trustee's is monitoring developments relating to coronavirus regularly and are coordinating its operational response based on existing business continuity plans, in addition to guidance from global health organisations, the government and general pandemic response best practices.

The trustee's has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

The charity holds reasonable cash reserves to shelter against the impact of the current coronavirus pandemic. In addition, announcements by government of various initiatives to support businesses to address short-term income shortfalls should enable the company to continue operationally. Thus, the going concern basis has been adopted in preparing the financial statements for the year ended 31 March 2022.

Income and endowments

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

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2022

Donations and legacies

Donations and legacies are recognised on a received basis.

Expenditure

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

Charitable activities

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

Support costs

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

Governance costs

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

Taxation

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

Tangible fixed assets

Individual fixed assets costing £5,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Land and Building	2% Straight line method
Motor Vehicle	20% Reducing balance method

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2022

Cash and cash equivalents

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

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Sabil-ul-Khair-Wal-Barakat	91,168	-	91,168
Masjid Taamir donations	-	278,527	278,527
Niyaz and Faiz-ul Mawaid al Burhaniyah	63,736	-	63,736
Madrassa al Burhaniyah	6,163	-	6,163
Total for 2022	161,067	278,527	439,594
Total for 2021	189,704	41,610	231,314

3 Investment income

	Unrestricted funds General £	Total funds £
Income from rents	6,300	6,300
Total for 2022	6,300	6,300
Total for 2021	6,300	6,300

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Expenditure on charitable activities

	Note	Unrestricted		Total 2022	Total 2021
		General £	Restricted £	£	£
Charitable Activities 1		128,103	43,880	171,983	115,404
Allocated support costs		7,471	-	7,471	279
Governance costs		16,218	-	16,218	14,338
		<u>151,792</u>	<u>43,880</u>	<u>195,672</u>	<u>130,021</u>
		Unrestricted funds		Restricted funds	Total funds
	Note	£	£	£	£
		128,103	43,880	171,983	
Allocated support costs		7,471	-	7,471	
Governance costs		16,218	-	16,218	
Total for 2022		<u>151,792</u>	<u>43,880</u>	<u>195,672</u>	
Total for 2021		<u>94,908</u>	<u>35,113</u>	<u>130,021</u>	

	Activity undertaken directly £	Total 2022 £	Total 2021 £
Analysis of expenditure on charitable activities			
Taqarruban	4,489	4,489	7,503
Talimy Imdad	19,428	19,428	15,600
Masjid Taamir costs	43,880	43,880	34,516
Niyaz and Faiz-ul Mawaid al Burhaniyah	77,695	77,695	45,103
Other contribution	6,278	6,278	5,108
Rahaesh	1,791	1,791	2,377
Madrassa al Burhaniyah costs	11,356	11,356	-
Shababul Eid-ez-Zahabi	-	-	465
Depreciation of freehold property	4,731	4,731	4,731
	<u>169,648</u>	<u>169,648</u>	<u>115,403</u>

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2022

	Activity undertaken directly £	Total expenditure £
Taqarruban	4,489	4,489
Talimy Imdad	19,428	19,428
Masjid Taamir costs	43,880	43,880
Niyaz and Faiz-ul Mawaid al Burhaniyah	77,695	77,695
Other contribution	6,278	6,278
Rahaesh	1,791	1,791
Madrassa al Burhaniyah costs	11,356	11,356
Depreciation of freehold property	4,731	4,731
Total for 2022	169,648	169,648
Total for 2021	115,403	115,403

5 Trustees remuneration and expenses

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

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Taxation

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

7 Tangible fixed assets

	Land and buildings £	Motor vehicles £	Total £
Cost			
At 1 April 2021	236,527	6,067	242,594
At 31 March 2022	236,527	6,067	242,594
Depreciation			
At 1 April 2021	37,844	2,184	40,028
Charge for the year	4,731	777	5,508
At 31 March 2022	42,575	2,961	45,536
Net book value			
At 31 March 2022	193,952	3,106	197,058
At 31 March 2021	198,683	3,883	202,566

8 Debtors

	2022 £	2021 £
Other debtors	199,773	80,565

9 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	393	393
Cash at bank	764,097	509,358
	764,490	509,751

10 Creditors: amounts falling due within one year

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2022

	2022 £	2021 £
Other taxation and social security	-	1,337
Other creditors	226,180	155,328
Accruals	1,805	1,805
	<u>227,985</u>	<u>158,470</u>

11 Creditors: amounts falling due after one year

	2022 £	2021 £
Other creditors	<u>25,000</u>	<u>25,000</u>

12 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted				
<i>Unrestricted general funds</i>				
General funds - Brought forward	609,411	-	-	609,411
General Funds - Incoming resources	-	216,071	-	216,071
General Funds - Resources expended	-	-	(151,792)	(151,792)
General	609,411	216,071	(151,792)	673,690
Restricted	-	278,527	(43,880)	234,647
Total funds	<u>609,411</u>	<u>494,598</u>	<u>(195,672)</u>	<u>908,337</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	197,058	-	197,058
Current assets	509,762	454,501	964,263
Current liabilities	(227,985)	-	(227,985)
Creditors over 1 year	(25,000)	-	(25,000)
Total net assets	<u>453,835</u>	<u>454,501</u>	<u>908,336</u>

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2022

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	202,565	-	202,565
Current assets	398,058	192,258	590,316
Current liabilities	(158,470)	-	(158,470)
Creditors over 1 year	(25,000)	-	(25,000)
Total net assets	<u>417,153</u>	<u>192,258</u>	<u>609,411</u>

14 Analysis of net funds

	At 1 April 2021 £	At 31 March 2022 £
Cash at bank and in hand	<u>509,751</u>	<u>509,751</u>
Net debt	<u>509,751</u>	<u>509,751</u>
	At 1 April 2020 £	At 31 March 2021 £
Cash at bank and in hand	<u>367,964</u>	<u>367,964</u>
Net debt	<u>367,964</u>	<u>367,964</u>

15 Related party transactions

During the year the charity made the following related party transactions:

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2022

Dawat-e-Hadiyah Trust UK

The Trust, by virtue of influence, is connected to Dawat-e-Hadiyah Trust (United Kingdom). The Trust made donation to Dawat-e-Hadiyah (United Kingdom) £4,489 during the year (2021: £7,503).

The following properties vest in “the Dai al-Mutlaq” (Corporation Sole) who is the Sole Trustee of Dawat-e-Hadiyah Trust (United Kingdom) (Reg. No. 294807). The Sole Trustee has vide Entrustment Directive dated September 3, 2020 entrusted the said Properties to Anjuman-e-Ezzi (Nottingham) for its administration, supervision and management to facilitate religious, social, charitable, educational and cultural activities of the community and where pertinent to receive rental income.

1. Markaz situated at 1 Henry Street, Hucknall, Nottingham NG15 7RY.
2. House situated at 5 Parle View, Hucknall, Nottingham, NG15 7RF.
3. House situated at 156 Portland Road, Hucknall, Nottingham, NG15 TRW.

The properties belong to and are shown in the accounts of Dawat-e-Hadiyah Trust (United Kingdom). However as they have been entrusted to Anjuman-e-Ezzi (Nottingham), rents and other income derived from these Properties and outgoings, utilities, rates and taxes in connection with these Properties are not reflected in the accounts of Dawat-e-Hadiyah Trust (United Kingdom) but are instead shown in the accounts of Anjuman-e-Ezzi (Nottingham).

. At the balance sheet date the amount due to/from Dawat-e-Hadiyah Trust UK was £Nil (2021 - £Nil).

Trustees

The Trust has purchased a motor vehicle for the use by the Trustees for charitable purposes. The car is parked overnight at Trust premises and has restricted use whenever needed.

At the balance sheet date the amount due to/from Trustees was £Nil (2021 - £Nil).

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2022

GLOSSARY	
Amanat:	Deposits
Anjuman:	An administrative unit, established under the guidance and directions of the Dai al-Mutlaq to organize and manage the Affairs of the Dawoodi Bohra Jamaat of a particular area.
Darul Emarat:	Aamil's residence
Enayat:	Grants
Faiz-ul Mawaid al Burhaniyah:	Free of charge food served to the community prepared and organised by the community kitchen
Imdad-e-Ghurbatzadah:	Relief of poverty
Imdad-e-Taklifzadah:	Relief in distress
Jamaat:	Local congregation
Jamaatkhana:	Banquet Hall
Laagat:	Prescribed contribution
Madrasa:	Religious school
Manshurat:	Publications
Markaz:	Community centre
Masjid:	Mosque
Masjid Tazyeen:	Masjid decoration
Milad:	Birthday celebration
Muvasalat:	Transportation for emissaries and personnel
Muvasat:	Charitable assistance
Niyaz:	Religious feasts
Qabrastan:	Burial Ground
Qardan Hasana	Interest free loan
Rahaesh:	Boarding facility/accommodation
Rifah-e-Aam:	General public utility
Shababui Eid-ez-Zahabi:	Young people activities centre
Sabil-ul-Khair-Wal-Barakat:	Regular contributions offered by members of Dawoodi Bohra Community
Sadaqat-us-Syr	Alms given secretly
Sanduuq Khairiyah:	Community Chest
Silah-Fitrah:	Prescribed religious offerings
Taamir:	Building, construction, restoration, repair and structural work
Tabarruat:	Offertory
Taiseer-un-Nikaah:	Marriage Committee

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2022

Talimy Imdad:	Educational aid
Taqarruban:	Regular contribution offered by the Jamaats and individuals
Tibby Imdad:	Medical aid