

Charity registration number: 1080153

Anjuman-E-Ezzi (Nottingham)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Anjuman-E-Ezzi (Nottingham)

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Anjuman-E-Ezzi (Nottingham)

Reference and Administrative Details

| | |
|------------------------------------|---|
| Trustees | Ibne Medyan bhaisaheb Hamiduddin - Amilsaheb Mulla Burhanudin bhai Taibali Daudali - Secretary Mulla Jabir bhai Abdulqadir Hasanali - Joint Secretary Shaikh Mustafa bhai Alibhai - Treasurer Dr Mulla Husain bhai Gandhi - Joint Treasurer Mulla Abid bhai Zainuddin Vanat Mulla Yousuf bhai Veraverwala Huzaifa bhai Adamjee Taher 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 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 2023

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

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.
- 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.

Anjuman-E-Ezzi (Nottingham)

Trustees' Report FOR THE YEAR ENDED 31 MARCH 2023

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.

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.

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 £217,460 decrease of £277,138 when compared with the previous year. Expenditures towards charitable activities during the year was £156,816 compared to £195,672 in 2022.

5. Ummor Mawarid Bashariyah - Human Resources

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

Anjuman-E-Ezzi (Nottingham)

Trustees' Report FOR THE YEAR ENDED 31 MARCH 2023

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 150 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.

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 £66,908 (2022: £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. Income from charitable activities during the year was £217,460 (2022: £494,598). Furthermore income from investments amount to £12,723 (2022 :6,300). The charitable expenditure amounted to £156,816 (2022 :195,672), the surplus generated for the year was £60,644 (2021 : £298,926).

At the year end, total net assets were £968,981 (2022: £908,337).

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 as at year end was 683,757 (2022 : £673,689).

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.

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

Anjuman-E-Ezzi (Nottingham)

Trustees' Report FOR THE YEAR ENDED 31 MARCH 2023

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 18 October 2023 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 18 October 2023 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 2023 which are set out on pages 8 to 17.

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

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)
Association of Chartered Certified Accountants

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

18 October 2023

Anjuman-E-Ezzi (Nottingham)

Statement of Financial Activities for the Year Ended 31 March 2023

| | Note | Unrestricted £ | Restricted £ | Total 2023 £ | Total 2022 £ |
|------------------------------------|------|-----------------------|-----------------------|-----------------------|-----------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 2 | 137,829 | 66,908 | 204,737 | 488,298 |
| Investment income | 3 | 12,723 | - | 12,723 | 6,300 |
| Total Income | | <u>150,552</u> | <u>66,908</u> | <u>217,460</u> | <u>494,598</u> |
| Expenditure on: | | | | | |
| Charitable activities | 4 | (140,485) | (16,331) | (156,816) | (195,672) |
| Total Expenditure | | <u>(140,485)</u> | <u>(16,331)</u> | <u>(156,816)</u> | <u>(195,672)</u> |
| Total Expenditure | | <u>(140,485)</u> | <u>(16,331)</u> | <u>(156,816)</u> | <u>(195,672)</u> |
| Net movement in funds | | 10,067 | 50,577 | 60,644 | 298,926 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>673,690</u> | <u>234,647</u> | <u>908,337</u> | <u>609,410</u> |
| Total funds carried forward | 12 | <u><u>683,757</u></u> | <u><u>285,224</u></u> | <u><u>968,981</u></u> | <u><u>908,336</u></u> |

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

The funds breakdown for 2022 is shown in note 12.

Anjuman-E-Ezzi (Nottingham)
(Registration number: 1080153)
Balance Sheet as at 31 March 2023

| | Note | 2023 £ | 2022 £ |
|--|------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 7 | 1,364,031 | 197,058 |
| Current assets | | | |
| Debtors | 8 | 189,149 | 199,773 |
| Cash at bank and in hand | 9 | 382,072 | 764,490 |
| | | 571,221 | 964,263 |
| Creditors: Amounts falling due within one year | 10 | (241,271) | (227,985) |
| Net current assets | | 329,950 | 736,278 |
| Total assets less current liabilities | | 1,693,981 | 933,336 |
| Creditors: Amounts falling due after more than one year | 11 | (725,000) | (25,000) |
| Net assets | | 968,981 | 908,336 |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | | 285,224 | 234,647 |
| Unrestricted income funds | | | |
| Unrestricted funds | | 683,757 | 673,689 |
| Total funds | 12 | 968,981 | 908,336 |

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 18 October 2023 and signed on their behalf by:

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

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

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

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

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

Basis of preparation

Anjuman-E-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.

Donations and legacies

Donations and legacies are recognised on a received basis.

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2023

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 |

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.

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2023

Fund structure

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

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 | 74,597 | - | 74,597 |
| Masjid Taamir donations | - | 66,908 | 66,908 |
| Niyaz and Faiz-ul Mawaid al Burhaniyah | 56,599 | - | 56,599 |
| Madrassa al Burhaniyah | 6,633 | - | 6,633 |
| Total for 2023 | <u>137,829</u> | <u>66,908</u> | <u>204,737</u> |
| Total for 2022 | <u>209,771</u> | <u>278,527</u> | <u>488,298</u> |

3 Investment income

| | Unrestricted funds General £ | Total funds £ |
|-----------------------|---------------------------------------|---------------------|
| Income from rents | <u>12,723</u> | <u>12,723</u> |
| Total for 2023 | <u>12,723</u> | <u>12,723</u> |
| Total for 2022 | <u>6,300</u> | <u>6,300</u> |

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Expenditure on charitable activities

| | Unrestricted funds General | Restricted funds | Total funds |
|-------------------------|----------------------------------|---------------------|----------------|
| Note | £ | £ | £ |
| | 96,767 | 16,331 | 113,098 |
| Allocated support costs | 868 | - | 868 |
| Governance costs | 42,850 | - | 42,850 |
| Total for 2023 | <u>140,485</u> | <u>16,331</u> | <u>156,816</u> |
| Total for 2022 | <u>151,792</u> | <u>43,880</u> | <u>195,672</u> |

| | Activity undertaken directly | Total 2023 | Total 2022 |
|---|------------------------------------|----------------|----------------|
| | £ | £ | £ |
| Analysis of expenditure on charitable activities | | | |
| Taqarruban | 18,000 | 18,000 | 4,489 |
| Talimy Imdad | - | - | 19,428 |
| Masjid Taamir costs | 34,271 | 34,271 | 43,880 |
| Niyaz and Faiz-ul Mawaid al Burhaniyah | 41,994 | 41,994 | 77,695 |
| Other contribution | 7,863 | 7,863 | 6,278 |
| Rahaesh | 1,853 | 1,853 | 1,791 |
| Madrasa al Burhaniyah costs | 4,387 | 4,387 | 11,356 |
| Depreciation of freehold property | 4,730 | 4,730 | 4,731 |
| | <u>113,098</u> | <u>113,098</u> | <u>169,648</u> |

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 2023

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 2022 | 236,527 | 6,067 | 242,594 |
| Additions | <u>1,172,324</u> | <u>-</u> | <u>1,172,324</u> |
| At 31 March 2023 | <u>1,408,851</u> | <u>6,067</u> | <u>1,414,918</u> |
| Depreciation | | | |
| At 1 April 2022 | 42,575 | 2,960 | 45,535 |
| Charge for the year | <u>4,731</u> | <u>621</u> | <u>5,352</u> |
| At 31 March 2023 | <u>47,306</u> | <u>3,581</u> | <u>50,887</u> |
| Net book value | | | |
| At 31 March 2023 | <u>1,361,545</u> | <u>2,486</u> | <u>1,364,031</u> |
| At 31 March 2022 | <u>193,952</u> | <u>3,107</u> | <u>197,059</u> |

8 Debtors

| | 2023 £ | 2022 £ |
|---------------|----------------|----------------|
| Other debtors | <u>189,149</u> | <u>199,773</u> |

9 Cash and cash equivalents

| | 2023 £ | 2022 £ |
|--------------|----------------|----------------|
| Cash on hand | 4,862 | 393 |
| Cash at bank | <u>377,210</u> | <u>764,097</u> |
| | <u>382,072</u> | <u>764,490</u> |

10 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|-----------------|----------------|----------------|
| Other creditors | 237,666 | 226,180 |
| Accruals | <u>3,605</u> | <u>1,805</u> |
| | <u>241,271</u> | <u>227,985</u> |

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Creditors: amounts falling due after one year

| | 2023 £ | 2022 £ |
|-----------------|----------------|---------------|
| Other creditors | <u>725,000</u> | <u>25,000</u> |

12 Funds

| | Balance at 1 April 2022 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2023 £ |
|------------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| Unrestricted | | | | |
| <i>Unrestricted general funds</i> | | | | |
| General funds - Brought forward | 673,690 | - | - | 673,690 |
| General Funds - Incoming resources | - | 150,552 | - | 150,552 |
| General Funds - Resources expended | <u>-</u> | <u>-</u> | <u>(140,485)</u> | <u>(140,485)</u> |
| General | 673,690 | 150,552 | (140,485) | 683,757 |
| Restricted | <u>234,647</u> | <u>66,908</u> | <u>(16,331)</u> | <u>285,224</u> |
| Total funds | <u>908,337</u> | <u>217,460</u> | <u>(156,816)</u> | <u>968,981</u> |

13 Related party transactions

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

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 (2022 - £Nil).

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2023

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 (2022 - £Nil).

Anjuman-E-Ezzi (Nottingham)

Notes to the Financial Statements for the Year Ended 31 March 2023

| GLOSSARY | |
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| | |
| 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 |
| Sanduq Khairiyah: | Community Chest |
| Silah-Fitrah: | Prescribed religious offerings |
| Taamir: | Building, construction, restoration, repair and structural work |
| Tabarruat: | Offertory |
| Taiseer-un-Nikaah: | Marriage Committee |
| Talimy Imdad: | Educational aid |
| Taqarruban: | Regular contribution offered by the Jamaats and individuals |
| Tibby Imdad: | Medical aid |