

ANJUMAN-E-HAMIDI (MANCHESTER)

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

Charity No: 1080156

ANJUMAN-E-HAMIDI (MANCHESTER)

Legal and Administrative information

Trustees

Murtaza Zoher Rampurawala (President)
Aftab Ebrahim Abdulhussein (Vice President)
Dr. Zulfiqar Akberali Husain (Hon. Secretary)
Mannan Saifuddin Shujaee (Hon. Treasurer)
Zulfikar Mustafa Karimjee
Saifuddin Anverali Tayabali Esmailjee
Khuzema Dilaver Khanbhai
Mustafa Shamoonaali Abdulhusein
Hashim Mohammed Gariwala

Charity Offices

5-9 Woodfold Avenue,
Levenshulme,
Manchester
M19 3AP

Independent Examiner

Z Zafar
ZZ Accountants
731 Stockport Road,
Manchester
M19 3AR

Bankers

Barclays Bank plc
Stockport Branch,
1 Bridge Street,
Stockport,
Cheshire
SK1 1XO

Solicitors

Viceroy Law
Regalia House,
358 Dickenson Road,
Manchester
M13 0NG

ANJUMAN-E-HAMIDI (MANCHESTER)

Trustees' Report for the Year Ended 31st March 2021

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting conventions and accounting policies as set out on page 10 and comply with the charity's Trust Deed and applicable law.

Trustees

The trustees named on page 1 have served throughout from the date of their appointment. Appointment of the trustees is governed by the trust Deed of the charity.

Investment Powers

The Trust Deed authorises the trustees to make and hold investment using the general funds of the charity, but no such investments are presently held.

Constitution, Objects and Policies

The charity trust known as Anjuman-e-Hamidi (Manchester) was formed by the 52nd Dai al-Mutlaq, Syedna Mohammed Burhanuddin. The trust is constituted by the Trust Deed and its objects are to hold the trust fund and its income upon trust to apply them for any charitable purposes for the benefit of the community and in particular the members of the Dawoodi Bohra Jamaat of Manchester and in particular for the following purposes:

1. The preaching and practicing of the Islamic religion in conformity with al-Quran, Islamic Shariat and the Fatimi (Fatimid) philosophy, culture and traditions, all as interpreted by al-Dai al-Mutlaq.
2. The advancement of education.
3. The relief of need, hardship and distress.
4. The provision and assistance in the provision of facilities for the recreation and other leisure time occupations of the said beneficiaries particularly for women and young people in the interests of social welfare and so that their conditions of life may be improved.
5. The provision of interest-free loans (Qardan Hasana).

ANJUMAN-E-HAMIDI (MANCHESTER)

Trustees' Report for the Year Ended 31st March 2021 continued

Developments, Activities and Achievements

The trust was permitted the use of the Noor Masjid mosque at Woodfold Avenue, Manchester by al-Dai al-Mutlaq Syedna Abu Jaffer al-Sadiq Mufaddal Saifuddin TUS. The activities of the trust over the past year pertained to its objectives and conformed to 12 broad categories covering the operation of the trust and the provision of services to the community as set out in the following:

1. **Umoor Deeniyah – Religious Affairs**
The trust organised over two hundred religious and social events. Due to the pandemic these were held remotely via the internet. Information, learning, and guidance was delivered to the community in these programmes, and guest speakers were invited from UK and abroad. Funeral service was provided as appropriate. Also, online match-making events were held to facilitate matrimony.
2. **Umoor Taalimayyah – Education**
Religious and cultural learning was imparted to young children through weekend school by the trust at a cost of over £50,000. In addition, adult learning sessions were also held on weekday evenings which were open to all the members. Again, these were held remotely due to Covid.
3. **Umoor Marafiq Burhaniyah – Welfare**
Efforts were expended to provide help and support to improve living and lifestyle of community members where needed. This was achieved through regular get-together and outings for the elderly, targeted support during Covid, food hampers, assistance with housing, travel and recreation.
4. **Umoor Maaliyah – Finance**
Annual budget was set and complied with. In view of the effects of Covid, finances were controlled to minimise and target expenditure as presented in the accounts statement appended.
5. **Umoor Mawarid Bashariyah – Human Resources**
The trust relies on volunteers to support its activities. Members, in particular youngsters, were motivated to take part in charitable activities through online programmes and training using local and international platforms. Skills and interests of members were collated for targeted volunteering.
6. **Umoor Dakheliyah – Internal Affairs, IT & Statistics**
A diary of events and other local and universal information was distributed to the members. The community's worldwide database was kept updated.

7. **Umoor Kharjiyah – Public Relations**
Due to the pandemic, no public functions were possible, but the trust took part in activities to engage with general public to offer assistance by way of food donations to local homeless shelters and the neighbourhood locality. Trust also took part in the World Food Day. One day lunch was provided to the staff of Manchester Royal Infirmary as a token of appreciation to the NHS for their dedicated services.
8. **Umoor Qaza – Legal Affairs**
All legal documentations are maintained appropriately. In addition, support was given to few families to resolve their social / domestic issues amicably without resorting to legal proceedings.
9. **Umoor Faiz al-Mawaid al-Burhaniyah – Food Hampers**
This is a scheme whereby all the families of the community are provided evening meals during weekdays throughout the year from the central mosque kitchen. During the pandemic, this service became more important due to restricted movements. Due to the closure of the kitchen at the height of the pandemic, raw ingredients and groceries were provided to the families by dedicated volunteers adhering to the government guidelines.
10. **Umoor Iqtisadiyah – Business & Trade**
Members were encouraged, guided, and helped to take up business and entrepreneurship by way of online seminars, interest-free loans, and advice from experienced businessmen. Interactive platforms were provided to expand trade.
11. **Umoor Amlaak – Assets**
The properties of the trust were maintained to an acceptable standard, and all documentation was kept in order. This includes the mosque, residences of the president and the head teacher, the burial grounds and the weekend schoolhouses.
12. **Umoor Sehet – Health Matters**
Health and wellbeing took priority during the pandemic. The community members were regularly engaged remotely to ensure they remained healthy and safe and followed the advice and guidance to protect themselves. Where possible within government guidelines, workshops were held to provide health checks.

Financial Review & Reserves Policy

The trustees having regard to the liquidity requirements of the day-to-day operations and activities of the Trust have operated a policy of having sufficient funds to complete ongoing projects. The trustees have set a target of twelve months cover, and this is reviewed annually.

Future Plans

The trustees are looking to expand facilities for the community members for which neighbouring properties are required. A project to purchase suitable properties is on-going. Additionally, the trust is actively involved in the upliftment of the locality, and discussions with Manchester City Council are advancing for creating a garden next to the mosque to beautify the area and improve the environment.

Responsibilities of the Trustees / Independent Examiner

These are outlined on pages 6 and 7 respectively.

Declaration of Trustees


So far as the trustees are aware, there is no relevant information of which the Independent Examiners are unaware.

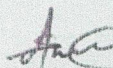
Independent Examiner's Appointment

Z Zafar of ZZ Accountants has been appointed as Independent Examiner to the Trust for 2020-21.

Approval of Report

This report was approved by the trustees on 30 December 2021 and signed on their behalf by:

 M. SHUJAH
Trustee

 MR SAIFUDDIN ESMAILJEE
Trustee

ANJUMAN-E-HAMIDI (MANCHESTER)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees of the charity are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- 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
- prepare the financial statements on a going concern basis

The trustees are responsible also for keeping proper accounting records which disclose with reasonable accuracy the financial position of the trust and to enable it to ensure that the financial statements comply with the charity law. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In respect of the audit the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

REPORT OF THE INDEPENDENT EXAMINERS

TO THE TRUSTEES OF THE ANJUMAN-E-HAMIDI (MANCHESTER)

I, Mr Zeeshan Zafar, report on the accounts of the Trust for the year ended 31st March 2021, which are set out on the pages of Accounts and followed by notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed. The Charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants (England and Wales).

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(a) of the Charities Act 2011: and
- To state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view,' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matters have come to my attention:

1. Which give me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with S.130 of the Charities Act 2011: and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011 have not been met; or
2. To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Z Zafar FFA

of ZZ Accountants

731 Stockport Road
Manchester M19 3AP



Date 10th Jan 2022



| | | | | | |
|---------------------------------|--|----|------------|--|-------|
| Anjuman - E - Hamidi Manchester | | | 1080156 | | CC17a |
| Annual accounts for the period | | | | | |
| 01/04/2020 | | To | 31/03/2021 | | |

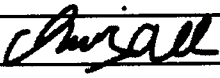
Section A Statement of financial activities

| Recommended categories by activity | Details of own analysis | Note | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|---|---|------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Incoming resources (Note 3) | | | | | | | |
| Incoming resources from generated funds | | | | | | | |
| Voluntary income | Voluntary Income | S01 | 194,458 | - | - | 194,458 | - |
| Activities for generating funds | | S02 | - | - | - | - | 13,808 |
| Investment income | Investment income | S03 | 62,492 | - | - | 62,492 | - |
| Incoming resources from charitable activities | | S04 | - | - | - | - | - |
| Other incoming resources | Other Incomings | S05 | 161,028 | - | - | 161,028 | 476,169 |
| | Total incoming resources | S06 | 417,978 | - | - | 417,978 | 489,977 |
| Resources expended (Notes 4-8) | | | | | | | |
| Costs of Generating Funds | | | | | | | |
| Costs of generating voluntary income | | S07 | - | - | - | - | - |
| Depreciations | Depreciations | S08 | 7,350 | - | - | 7,350 | 8,608 |
| Investment management costs | Investment property exp | S09 | 25,719 | - | - | 25,719 | - |
| Charitable activities | Charitable activities | S10 | 244,334 | - | - | 244,334 | 400,717 |
| Governance costs | Independent Examiner's cost | S11 | 1,220 | - | - | 1,220 | - |
| Other resources expended | Utilities, repairs & Finance cost | S12 | 64,449 | - | - | 64,449 | - |
| | Total resources expended | S13 | 343,072 | - | - | 343,072 | 409,325 |
| | Net incoming/(outgoing) resources before transfers | S14 | 74,906 | - | - | 74,906 | 80,652 |
| Gross transfers between funds | | S15 | - | - | - | - | - |
| | Net incoming/(outgoing) resources before other recognised gains/(losses) | S16 | 74,906 | - | - | 74,906 | 80,652 |
| Other recognised gains/(losses) | | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | | S17 | - 677,572 | - | - | - 677,572 | - |
| Gains and losses on investment assets | | S18 | | - | - | - | |
| | Net movement in funds | S19 | - 602,666 | - | - | - 602,666 | 80,652 |
| Total funds brought forward | | S20 | 677,572 | - | - | 677,572 | 596,920 |
| | Total funds carried forward | S21 | 74,906 | - | - | 74,906 | 677,572 |

Section B Balance sheet

| | Note | Unrestricted funds £ F01 | Restricted Income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|---|------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Fixed assets | | | | | | |
| Tangible assets (Note 9) | B01 | 29,400 | - | - | 29,400 | 33,836 |
| Intangible assets (Note 9a) | B02 | 50,750 | - | - | 50,750 | 50,750 |
| Investments (Note 10) | B03 | 352,833 | - | - | 352,833 | 1,747,500 |
| Total fixed assets | B04 | 432,983 | - | - | 432,983 | 1,832,086 |
| Current assets | | | | | | |
| Stock and work in progress | B05 | - | - | - | - | - |
| Debtors (Note 11) | B06 | - | - | - | - | - |
| (Short term) investments | B07 | - | - | - | - | - |
| Cash at bank and in hand | B08 | 88,658 | - | - | 88,658 | 57,826 |
| Total current assets | B09 | 88,658 | - | - | 88,658 | 57,826 |
| Creditors: amounts falling due within one year (Note 12) | B10 | 1,220 | - | - | 1,220 | - |
| Net current assets/(liabilities) | B11 | 87,438 | - | - | 87,438 | 57,826 |
| Total assets less current liabilities | B12 | 520,421 | - | - | 520,421 | 1,889,912 |
| Creditors: amounts falling due after one year (Note 12) | B13 | 445,515 | - | - | 445,515 | 1,212,340 |
| Provisions for liabilities and charges | B14 | - | - | - | - | - |
| Net assets | B15 | 74,906 | - | - | 74,906 | 677,572 |
| Funds of the Charity | | | | | | |
| Unrestricted funds | B16 | 74,906 | | | 74,906 | 677,572 |
| | B17 | - | | | - | - |
| Restricted income funds (Note 13) | B18 | | - | | - | - |
| Endowment funds (Note 13) | B19 | | | - | - | - |
| Total funds | B20 | 74,906 | - | - | 74,906 | 677,572 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|---|------------|------------------|
|  | M. Snijall | 13/1/22 |
| | | |

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

| |
|---|
| ✓ |
| |

 Accounting Standards;
- or

| |
|--|
| |
| |

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

Give details in this box of any material changes that have been made.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Give details in this box of any material changes that have been made.

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

| | |
|--|---|
| Recognition of incoming resources | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability. |
| Incoming resources with related expenditure | Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA. |
| Grants and donations | Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources. |
| Tax reclaims on donations and gifts | Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate. |
| Contractual income and performance related grants | This is only included in the SoFA once the related goods or services have been delivered. |
| Gifts in kind | Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable. |
| Donated services and facilities | These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. |
| Investment income | This is included in the accounts when receivable. |
| Investment gains and losses | This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. |

EXPENDITURE AND LIABILITIES

| | |
|--|--|
| Liability recognition | Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. |
| Governance costs | Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters. |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. |
| Grants payable without performance conditions | These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. |
| Support Costs | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |

ASSETS

| | |
|---|--|
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. |
| Investments | Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value. |
| Stocks and work in progress | These are valued at the lower of cost or market value. |

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

| | Analysis | This year £ | Last year £ |
|--|---------------------------|----------------|----------------|
| Voluntary income | Members Subscriptions | - | 803 |
| | Other Donations | 194,458 | |
| | | | 201,058 |
| | | - | - |
| | | - | - |
| | Total | 194,458 | 201,861 |
| Activities for generating funds | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | Total | - | - |
| Investment income | Investment Income | 62,492 | 54,878 |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | Total | 62,492 | 54,878 |
| Incoming resources from charitable activities | Sabilul Khair Wal-Barakat | 161,028 | 213,251 |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | Total | 161,028 | 213,251 |

Section C**Notes to the accounts****(cont)****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

| | Analysis | This year £ | Last year £ |
|------------------------------------|--|----------------|----------------|
| Direct Cost | Taqarruban | 47,476 | |
| | Enayat (Gift) payment | 5,050 | 43,396 |
| | General Donation | 9,016 | 509 |
| | Madrassah (School) Expenses | 35,713 | 42,567 |
| | Niyaaz (Food) Cost | 143,490 | 190,992 |
| | Sundries | 3,590 | 13,206 |
| | Total | 244,335 | 290,670 |
| Facilities Support cost | Building Repairs & Maintenance | 18,192 | 31,673 |
| | Investment Property expenses | 25,719 | 8,604 |
| | Light and heat | 21,682 | 45,039 |
| | Rates, water & Insurance | 10,515 | 9,651 |
| | Total | 76,108 | 94,967 |
| Investment management costs | Depreciations | 7,350 | 7,335 |
| | | - | - |
| | Total | 7,350 | 7,335 |
| Administration Support cost | Legal fees | 250 | - |
| | Postage, Printing & Stationery | 461 | 1,794 |
| | Telephone & Broadband/Television Servs | 5,152 | 4,786 |
| | Professional fees | 8,196 | 3,556 |
| | Travel exp | - | 4,316 |
| | General exp | | 397 |
| | Total | 14,059 | 14,849 |
| Governance costs | Independent Examiner's fees | 1,220 | 1,500 |
| | | - | - |
| | Total | 1,220 | 1,500 |

Section C

Notes to the accounts

(cont)

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

| Support cost type | Fundraising activity £ | Charitable Activity £ | Governance Activity £ | Total Cost £ |
|-------------------|---------------------------|--------------------------|--------------------------|-----------------|
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| Total | - | - | - | - |

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

| This year | Last year |
|-----------|-----------|
| none | none |
| none | none |
| none | none |

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

| This year £ | Last year £ |
|----------------|----------------|
| 1220 | 1500 |
| | |

Section C

Notes to the accounts

(cont)

Note 9

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

| | Freehold land & burial rights | Memorial headstones | Utensils, Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Payments on account and assets under construction | Total |
|-------------------------|----------------------------------|------------------------|--|--|--|---------|
| | £ | £ | £ | £ | £ | £ |
| Balance brought forward | 50,750 | 5,619 | 78,614 | 159,460 | - | 294,443 |
| Additions | - | - | - | 2,914 | - | 2,914 |
| Revaluations | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - |
| Transfers * | - | - | - | - | - | - |
| Balance carried forward | 50,750 | 5,619 | 78,614 | 162,374 | - | 297,357 |

9.2 Accumulated depreciation and impairment provisions

| **Basis | SL or RB | SL or RB | SL or RB | SL or RB | SL or RB |
|---------|----------|----------|----------|----------|----------|
| ** Rate | 0% | 20% | 20% | 20% | 20% |

| | | | | | | |
|------------------------------|---|-------|--------|---------|---|---------|
| Balance brought forward | - | 225 | 70,030 | 139,602 | - | 209,857 |
| Depreciation charge for year | - | 1,079 | 1,717 | 4,554 | - | 7,350 |
| Impairment provisions | - | - | - | - | - | - |
| Revaluations | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - |
| Transfers* | - | - | - | - | - | - |
| Balance carried forward | - | 1,304 | 71,747 | 144,156 | - | 217,207 |

9.3 Net book value

| | | | | | | |
|-----------------|--------|-------|-------|--------|---|--------|
| Brought forward | 50,750 | 5,394 | 8,584 | 19,858 | - | 84,586 |
| Carried forward | 50,750 | 4,315 | 6,867 | 18,218 | - | 80,150 |

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

| |
|--|
| |
|--|

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

Carrying (market) value at beginning of year

Add: additions to investments at cost

Less: disposals at carrying value

Add/(deduct): net gain/(loss) on revaluation

Carrying (market) value at end of year

| £ | |
|---|-----------|
| | 1,747,500 |
| | - |
| | |
| - | 1,394,667 |
| | 352,833 |

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments**Investment properties**

Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes

Investments in subsidiary or connected undertakings and companies

Securities not listed on a recognised Stock Exchange

Cash held as part of the investment portfolio

Other investments

| 10.2 Market value at year end £ | 10.3 Income from investments for the year £ |
|--|---|
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |
| Total | - |

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

| |
|--|
| |
| |

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors**Trade debtors****Amounts due from subsidiary and associated undertakings****Other debtors****Prepayments and accrued income****Total**

| Amounts falling due within one year | | Amounts falling due after more than one year | |
|-------------------------------------|----------------|--|----------------|
| This year £ | Last year £ | This year £ | Last year £ |
| - | - | | - |
| - | - | - | - |
| - | - | | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors**Loans and overdrafts****Trade creditors****Amounts due to subsidiary and associated undertakings****Other creditors****Accruals and deferred income****Total**

| Amounts falling due within one year | | Amounts falling due after more than one year | |
|-------------------------------------|----------------|--|----------------|
| This year £ | Last year £ | This year £ | Last year £ |
| - | - | - | - |
| | - | - | - |
| - | - | - | - |
| | | 445,515 | 1,170,380 |
| 1,220 | - | - | - |
| 1,220 | - | 445,515 | 1,170,380 |

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

Note 15**Additional Disclosures**

The following is a saving scheme which is not covered in other notes and need to be included to provide additional activities.

Taufeerul Barakat is a Qardan Hasana (interest free loan) Scheme operated under the auspices of Anjuman-e-Hamidi (Manchester). Members of the community voluntarily participate in this scheme mainly to save, but also to donate small amounts. These funds are used by the scheme to advance fix-term Qardan Hasana (interest free loans) to scheme members as prescribed by the scheme regulations. Members are free to withdraw their savings at any time.

The summary accounts for this scheme as of 31 March 2021 is as follows:

| | |
|--|----------|
| Members refundable Savings (Husaini Scheme) | £419,499 |
| Members Donations (Mohammedi & Taheri Schemes) | £51,420 |
| Qardan Hasana Outstanding (debtors) | £182,225 |
| Closing balance as on 31 March 2021 | £288,694 |
| Qardan Hasana given out during 2020-21 | £164,000 |

Anjuman E Hamidi (Manchester)

Glossary and Abbreviations

Glossary:

| | |
|---------------------------|---|
| Dawoodi Bohra | A member of the specific religious community served by the charity |
| Sabilul Khair Wal Barakat | Unrestricted donation offered by members of the Dawoodi Bohra Community |
| Enayat | Grants & gifts |
| Faiz Mawaid Burhaniyah | Food Distribution Scheme |
| Niyaz | Religious Feasts |
| Qabrastan | Cemetery |
| Qardan Hasana | Interest free Loan |
| Taqarruban | Paid to Dawat-e-Hadiyah Trust (United Kingdom) |
| Muwasaat | Hardship relief grant |