

**ANJUMAN-E-HAMIDI (MANCHESTER)**

**TRUSTEES' REPORT**  
**AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

Charity No: 1080156

## **ANJUMAN-E-HAMIDI (MANCHESTER)**

### **Legal and Administrative information**

<b>Trustees</b>	Sh Murtaza Rampurawala (President) Sh Mustafa Abdulhussein (Vice President) Sh Dr. Zulfiqar Husain (Hon. Secretary) MI Mustafa Shujaee (Hon. Treasurer) Sh Zulfikar Karimjee Sh Saifuddin Esmailjee Sh Khuzema Khanbhai Sh Mustafa Abdulhussein Hashim Gariwala
<b>Charity Offices</b>	5-9 Woodfold Avenue, Levenshulme, Manchester M19 3AP
<b>Independent Examiner</b>	Z Zafar ZZ Accountants 731 Stockport Road, Manchester M19 3AR
<b>Bankers</b>	Barclays Bank plc Stockport Branch, 1 Bridge Street, Stockport, Cheshire SK1 1XO
<b>Solicitors</b>	Merchant Legal Ltd 896 Stockport Road, Manchester M19 3AD

## **ANJUMAN-E-HAMIDI (MANCHESTER)**

### **Trustees' Report for the Year Ended 31<sup>st</sup> March 2023**

The trustees present their report along with the financial statements of the charity for the year ended 31<sup>st</sup> March 2023. 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 52<sup>nd</sup> 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 31<sup>st</sup> March 2023 continued**

#### **Developments, Activities and Achievements**

The activities of the trust over the past year pertained to its objectives as set out in the following:

#### **1. Religious & Cultural Activities**

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 conformed to 12 broad categories covering the operation of the trust and services to the community, viz:

##### **1. Umoor Deeniyah – Religious Affairs**

The trust organised over two hundred religious and social events, some remotely to facilitate those with restricted mobility. Information, learning and guidance was delivered to the community in these programmes, and guest speakers were invited from UK and abroad as appropriate. Funeral service was provided as appropriate. Also, match-making events were held to facilitate matrimony.

##### **2. Umoor Taalimiyah – Education**

Religious and cultural learning was imparted to young children through weekend school by the trust at a cost of over £55,000. In addition, adult learning sessions were also held weekday evenings open to all the members. These were held remotely for convenience.

##### **3. Umoor Marafiq Burhaniyah – Welfare**

Efforts were expended to provide help and support to improve living and lifestyle of community members where appropriate. This was achieved through regular get-together and outings for the elderly, targeted support, food hampers, assistance with housing, travel and recreation.

##### **4. Umoor Maaliyah – Finance**

Annual budget was set and complied with. Finances were controlled to conform to the budget.

##### **5. Umoor Mawarid Bashariyah – Human Resources**

The trust relies on volunteers to support its activities. Youngsters and others were motivated to take part in charitable activities through online programmes and training locally and from international platforms. Skills and interests of members were collated to match requirements with skill.

##### **6. Umoor Dakheliyah – Internal Affairs, IT & Statistics**

A diary of events and other local and universal information was distributed to the members. The community worldwide database was kept updated.

7. Umooor Kahriyyah – Public Relations

The trust took part in activities to relieve hardship by way of food donations to local homeless shelters and the neighbourhood locality. Trust also took part in the World Food Day. Other activities included support the environment, Keep Britain Tidy initiative, Cake & Bake fair for refugee fund raising etc.

8. Umooor Qaza – legal Affairs

All legal documentations are maintained appropriately. In addition, support was given to few families to resolve any social or domestic issues amicably without resorting to legal proceedings.

9. Umooor 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. The service has been dedicatedly maintained.

10. Umooor 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. Umooor 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 head teacher, and other properties in the vicinity of the mosque.

12. Umooor 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. Workshops were held to provide health checks.

The highlight of this financial year was the visit of the head of the community His Holiness Dr Syedna Mufaddal Saifuddin TUS to Manchester. His holiness stayed for 5 days and looked into the affairs and welfare of community members. He visited over 60 homes during this short but hectic visit. He conducted marriages and other religious activities which included a sermon attended by community members from the UK and abroad.

Earlier, His Holiness conducted the annual remembrance of martyrdom of Imam Husain SA in London during Ashara Mubarak 10 days of mourning in the first month of Islamic calendar. This charity and members of Manchester community participated wholeheartedly in the preparation and conduct of this most auspicious and memorable

event which is held every year in different parts of the world but was the first time in the UK.

### **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 so as to complete the ongoing project. Loans were obtained as considered necessary for timely completion of the Masjid project. The cumulative unrestricted funds represented over twelve months of the unrestricted expenditure. 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 ongoing. Additionally the trust is actively involved in the upliftment of the locality, and discussions are advancing to create 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 2022-23.

### **Approval of Report**

This report was approved by the trustees on 06 January 2024 and signed on their behalf by:-

Mustafa Abdulhusen

  
Trustee

Mannan Shujaee

  
Trustee / Treasurer

Trustee

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 the 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 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 report on the accounts of the Trust for the year ended 31<sup>st</sup> March 2023, which are set out on the pages 8 to 14.

#### **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 Financial Accountants

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 has 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**



Dated: 05.01.2024



**ZZ ACCOUNTANTS**  
*Accountants, Tax Advisers & Business Consultants*

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**Levenshulme, Manchester**  
**M19 3AR**  
**Tel: 0161 256 0555**  
**[www.zzaccountants.co.uk](http://www.zzaccountants.co.uk)**



Anjuman - E - Hamidi Manchester				1080156		CC17a
Annual accounts for the period						
01.04.2022		To	31.03.2023			

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	
Voluntary income	Sabil	S01	229,118	-	-	229,118	227,364
Activities for generating funds		S02	-	-	-	-	-
Investment income	Investment Income	S03	43,183	-	-	43,183	67,556
<b>Incoming resources from charitable activities</b>		S04	-	-	-	-	-
<b>Other incoming resources</b>	FMB & Niyaz	S05	317,046	-	-	317,046	260,324
	<b>Total incoming resources</b>	S06	589,347	-	-	589,347	555,244
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Depreciations	Depreciations	S08	10,322	-	-	10,322	10,114
Investment management costs	Investment Property exp	S09	15,574	-	-	15,574	18,772
<b>Charitable activities</b>	Charitable Activities	S10	315,145	-	-	315,145	281,724
<b>Governance costs</b>	Independent Examiner's Cost	S11	1,220	-	-	1,220	1,220
<b>Other resources expended</b>	Utilites,repairs & Finance cost	S12	216,199	-	-	216,199	152,896

<b>Total resources expended</b>	S13	558,460	-	-	558,460	464,726
<b>Net incoming/(outgoing) resources before transfers</b>	S14	30,887	-	-	30,887	90,518
<b>Gross transfers between funds</b>	S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	S16	30,887	-	-	30,887	90,518
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S17	- 80,000	-	-	- 80,000	
Gains and losses on investment assets	S18	-	-	-	-	-
<b>Net movement in funds</b>	S19	- 49,113	-	-	- 49,113	90,518
<b>Total funds brought forward</b>	S20	90,518	-	-	90,518	-
<b>Total funds carried forward</b>	S21	41,405	-	-	41,405	90,518

## Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
<b>Tangible assets (Note 9)</b>	B01	41,291	-	-	41,291	40,461
Intangible assets (Note 9a)	B02	50,750	-	-	50,750	50,750
<b>Investments (Note 10)</b>	B03	192,833	-	-	192,833	272,833
<b>Total fixed assets</b>	B04	284,874	-	-	284,874	364,044
<b>Current assets</b>						
<b>Stock and work in progress</b>	B05	-	-	-	-	-
<b>Debtors (Note 11)</b>	B06	-	-	-	-	-
<b>(Short term) investments</b>	B07	-	-	-	-	-
<b>Cash at bank and in hand</b>	B08	52,838	-	-	52,838	108,056
<b>Total current assets</b>	B09	52,838	-	-	52,838	108,056
<b>Creditors: amounts falling due within one year (Note 12)</b>	B10		-	-	-	1,220
<b>Net current assets/(liabilities)</b>	B11	52,838	-	-	52,838	106,836
<b>Total assets less current liabilities</b>	B12	337,712	-	-	337,712	470,880
<b>Creditors: amounts falling due after one year (Note 12)</b>	B13	301,676	-	-	301,676	385,456
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	36,036	-	-	36,036	85,424
<b>Funds of the Charity</b>						
<b>Unrestricted funds</b>	B16	36,036			36,036	85,424
	B17	-			-	-

**Restricted income funds (Note 13)**

B18

-		-	-
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**Endowment funds (Note 13)**

B19

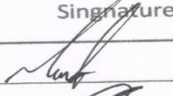

-	-	-
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**Total funds**

B20

36,036	-	-	36,036	85,424
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Signed by one or two trustees on behalf of all  
the trustees

Signature	Print Name	Date of Approval
	MUSTAFA ARDUMAN	5/1/2024
	Mannan Shujaee	07/01/2024

Cells highlighted in Yellow contain formulas to add up columns C,D and E but these are not  
protected cells

Cells highlighted in Blue contain formulas in protected cells. The protection can be removed from  
the tools menu

**Section C****Notes to the accounts****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\* 

<input type="checkbox"/>
<input type="checkbox"/>

 Accounting Standards;
- or 

<input type="checkbox"/>
<input type="checkbox"/>

 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 (§ except for the following).

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

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§ if no changes have been made to accounting policies then delete these words.

### **1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

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

§§ if no changes have been made to accounts for previous periods then delete these words.

**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:

- 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**



<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	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.
<b>Grants with performance conditions</b>	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.
<b>Grants payable without performance conditions</b>	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.
<b>Support Costs</b>	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

<b>Tangible fixed assets for use by charity</b>	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.
<b>Investments</b>	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.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

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



**Section C****Notes to the accounts****(cont)****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	Other Donations	317,046	228,185
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>317,046</b>	<b>228,185</b>
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Investment income	Investment Income	43,183	67,557
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>43,183</b>	<b>67,557</b>
Incoming resources from charitable activities	Sabilul Khair Wal-Barakat	229,118	259,503
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>229,118</b>	<b>259,503</b>

**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 £
<b>Direct Cost</b>	Taqarruban	40,800	39,107
	Enayat (Gift) payment	26,305	2,451
	General Donations	54,279	49,306
	Madrassah (School) Expenses	25,775	24,824
	Niyaaz (Food) Cost	221,773	185,394
	Sundries	897	7,546
		-	-
	<b>Total</b>	<b>369,829</b>	<b>308,627</b>
<b>Facilities Support Cost</b>	Building Repairs & Maintenance	25,037	25,424
	Investment Property Expenses	15,574	18,772
	Light & Heat	85,647	52,897
	Rates, Water & Insurance	13,268	15,077
		-	-
	<b>Total</b>	<b>139,526</b>	<b>112,170</b>
<b>Investment management costs</b>	Depreciations	10,322	10,114
		-	-
		-	-
	<b>Total</b>	<b>10,322</b>	<b>10,114</b>
<b>Administration Support Cost</b>	Legal Fees	725	5,700
	Postage, Printing & Stationery	5,110	1,419
	Telephone & Broadband/Television Srvs	9,133	7,039
	Professional Fess	1,799	1,388
	Travel exp	15,966	10,665
	Waste Cleaning & General Exp	4,830	5,164
		-	-

		-	-
	<b>Total</b>	37,563	31,374
<b>Governance costs</b>	Independent Examiner's Fees	1,220	1,220
		-	-
		-	-
	<b>Total</b>	1,220	1,220

**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, plants & Machinery etc	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	50,750	5,619	79,349	182,815	-	318,533
Additions	-	7,145		4,006	-	11,151
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	50,750	12,764	79,349	186,821	-	329,684

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	2,167	73,267	151,887	-	227,321
Depreciation charge for year	-	2,119	1,216	6,987	-	10,322
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-

Transfers*	-	-	-	-	-	-
Balance carried forward	-	4,286	74,483	158,874	-	237,643

### 9.3 Net book value

Brought forward	50,750	3,452	6,082	30,928	-	91,212
Carried forward	50,750	8,478	4,866	27,947	-	92,041

### 9.4 Revaluation

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

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\* 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

£
272,833
-
-
- 80,000
192,833

*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**

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



**Other investments**

	-	-
<b>Total</b>	-	-

#### **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**


**Section C****Notes to the accounts****(cont)****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 £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	301,676	385,456
-	1,220	-	-
-	1,220	301,676	385,456

**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.***

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Section C	Notes to the accounts	(cont)										
<b>Note 15</b>	<b>Additional Disclosures</b>											
<b>The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.</b>												
<p>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.</p> <p>The summary accounts for this scheme as of 31 March 2023 is as follows:</p> <table><tr><td>Members refundable Savings (Husaini Scheme)</td><td>£424,362</td></tr><tr><td>Members Donations (Mohammedi &amp; Taheri Schemes)</td><td>£69,133</td></tr><tr><td>Qardan Hasana Outstanding (debtors)</td><td>£314,525</td></tr><tr><td>Closing balance as on 31 March 2023</td><td>£174,552</td></tr><tr><td>Qardan Hasana given out during 2022-23</td><td>£388,500</td></tr></table>			Members refundable Savings (Husaini Scheme)	£424,362	Members Donations (Mohammedi & Taheri Schemes)	£69,133	Qardan Hasana Outstanding (debtors)	£314,525	Closing balance as on 31 March 2023	£174,552	Qardan Hasana given out during 2022-23	£388,500
Members refundable Savings (Husaini Scheme)	£424,362											
Members Donations (Mohammedi & Taheri Schemes)	£69,133											
Qardan Hasana Outstanding (debtors)	£314,525											
Closing balance as on 31 March 2023	£174,552											
Qardan Hasana given out during 2022-23	£388,500											



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 Community	Unrestricted donation offered by members of the Dawoodi Bohra
Enayat	Grants & gifts
Faiz Mawaid Burhaniyah	Food Hamper Scheme
Niyaz	Religious Feasts
Qabrastan	Cemetery
Qardan Hasana	Interest free Loan
Taqarruban	Paid to Dawat-e-Hadiyah Trust (United Kingdom)
Muwasaat	Hardship relief grant