

ANJUMAN-E-HAMIDI (MANCHESTER)

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

Charity No: 1080156

ANJUMAN-E-HAMIDI (MANCHESTER)

Legal and Administrative information

Trustees

Hatim Bhaisaheb Mohyuddin – President
Shaikh Khuzema Dilaver Khanbhai (Hon. Secretary)
Mulla Mannan Saifuddin Shujaee (Hon. Treasurer)
Mulla Fakhruddin Mohsin Maimoon (Joint Secretary)
Shaikh Aliasger Abdulhusein Amin
Shaikh Hatimali Ameen
Shaikh Mustafa Shamoor Ali Abdulhusein
Mulla Hatim Mohammedali Adamali Kapacee
Mulla Husein Salem
Mulla Mustafa Khanbhai
Mulla Aliasger Dadi
Hashim Mohammed Gariwala

Charity Offices

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

Independent Examiner

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

Bankers

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

Cooperative Bank
1 Balloon Street, Manchester, M4 4BE

Solicitors

Slater Heelis
45-55 Cross Street
Sale
M33 7FT

ANJUMAN-E-HAMIDI (MANCHESTER)

Trustees' Report for the Year Ended 31st March 2025

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2025. 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 2025 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. Some of 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 & upliftment, 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. Umooor 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 Kahriyah – 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 were 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 Sehat – Health Matters
Health and wellbeing post the pandemic took the main focus. 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.

Financial Review & Reserves Policy

The trustees ensure that all regular, day-to-day expenses are covered, and that any bills or obligations are paid promptly as they arise. They also maintain a sufficient Bank Balance to meet any unexpected costs.

Making sure that unrestricted funds are adequate to cover routine expenditures, which requires careful management of the 12-month budget.

Future Plans

The trustees are looking to expand facilities for the community members for which neighbouring properties are required. A project to develop the current assets and purchase suitable properties is on-going. 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 2024-25.

Approval of Report

This report was approved by the trustees on 05 January 2026 and signed on their behalf by:-

Khuzema Khanbhai



.....
Hon. Secretary

Mannan Shujaee



.....
Hon. Treasurer

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 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 report on the accounts of the Trust for the year ended 31st March 2025, 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.

- 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 (FAIA)

ZZ Accountants

731 Stockport Road
Manchester M19 3AR



ZZ ACCOUNTANTS
Accountants, Tax Advisors & Business Consultants

731 Stockport Road
Levenshulme, Manchester
M19 3AR

Tel: 0161 256 0555
www.zzaccountants.co.uk

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05/01/26

Anjuman E Hamidi (Manchester)

Statement of Financial Activities for the Year Ended 31 March 2025

			Unrestricted fund	Restricted fund	Total 2025 £	Total 2024 £
Section A	Statement of financial activities	Note				
Incoming resources from generated fund (note 2)	Detail of analysis					
Donation and legacies	Sabil ul Barakat	2	288,306		288,306 0	257,875
Charitable activities & others	FMB, Niyaaz & others	2.1	267,325	257,655	524,980 0	273,590
Investment income	Investment income	2.2	62,836		62,836	53,200
Total incoming resources			618,467	257,655	876,122	584,665
Resources expended (Notes 2.3-2.5)						
Depreciations	Depreciations		12,046		12,046	10,359

Investment management cost	Investment property exp		8,460		8,460	12,050
Charitable activities	Charitable activities	2.3	365,488		365,488	333,104
Governance Costs	Independent Examiner's Cost	2.6	1,220		1,220	1,220
other resources expended	Utilities, repairs, Finance cost & Others	2.4 & 2.5	163,891		163,891	198,317
	Total resources expended		<u>551,105</u>		<u>551,105</u>	<u>555,050</u>
Net Incoming (Outgoing) resources			67,362	257,655	325,017	29,615
	Gain and loss on revaluations		-45,500		-45,500	-35,500
						-4,151
	Net movement in funds		21,862	257,655	279,517	-10,036
Total funds brought forward			31,369		31,369	41,405
	Total fund carried forward		<u>53,231</u>	<u>257,655</u>	<u>310,886</u>	<u>31,369</u>

Section B	Balance Sheet	Notes	Unrestricted funds	Restricted fund	Total 2025 £	Total 2024 £
Tangible assets		2.7	48181		48181	41439
Intangible assets			50750		50750	50750
Investment			<u>111833</u>		<u>111833</u>	<u>157333</u>
Total fixed assets			<u>210764</u>		<u>210764</u>	<u>249522</u>
Debtors			-2275		-2275	

Debtors: Qardan Hasana Given	2.8	442626	442626	
Cash at bank and in hand	2.9	<u>496526</u>	<u>496526</u>	<u>79534</u>
Total current assets		<u>936877</u>	<u>936877</u>	<u>79534</u>

Creditors: amount falling
due within one year

Net current
assets/liabilities

<u>936877</u>	<u>936877</u>	<u>79534</u>
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Total assets less
Current liabilities

<u>1147641</u>	<u>1147641</u>	<u>329056</u>
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Provisions for liabilities/charges

Creditors: amount falling
due after one year

3.1	234,533	234,533	297,686
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Hussain Scheme Saving

3.2	602,222	602,222	
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Net assets

<u>310,886</u>	<u>310,886</u>	<u>31,370</u>
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Funds of the charity
unrestricted funds

310,557	310,887	31,369
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Restricted funds
Endowment funds

Total funds

<u>310,557</u>	<u>310,887</u>	<u>31,369</u>
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Signed by two trustees on behalf
all trustees



Print Name
Khuzema Khanbhai

Date of approval
05.01.2026

Mannan Shujaee

05.01.2026

Notes to the accounts

1 Accounting policies

Statement of compliance

The financial statement 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 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable In the UK and Republic of Ireland (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 Hamidi Manchester 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 statements

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 statement

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Income and endowments

Voluntary income including 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.

Donation and legacies

Donation and legacies are recognised on a received basis

Expenditure

All Expenditure is recognised once there is a legal or constructive obligation to the expense, 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 heading 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.

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirement.

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.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in ordinary course of business

Cash and cash equivalents

Cash and cash equivalents comprises cash on hand and call deposits.

Fund structure

Unrestricted income funds are general funds that are available for use at trustee's discretion in furtherance of the objective of the charity

2 Income from donations and legacies

Income from Donation and Legacies include donation received from Sabil-UI-Khair -Wal-Barakat of £288,306 (2024; £257875)

2.1 Income from Charitable activities

	Unrestricted Fund £	Restricted Fund	Total 2025 £	Total 2024 £
Sabil-UI -khair Wal- Barakat	288,306		288,306	257,875
Faiz-UI-Mawaid and Niyaaz	267,325		267,325	273,590
Mohammedi & Taheri Scheme Donations		257,655	257,655	
Rental income	62,836		62,836	53,200
	<u>618,467</u>	<u>257,655</u>	<u>876,122</u>	<u>584,665</u>

2.3 Expenditure on charitable activities

	Total £	Total 2025 £	Total 2024 £
Taqarruban	39,000	39,000	22,800
Enayat (Gift) payment	4,565	4,565	5,822
General Donation	26,136	26,136	36,286
Madrasah-Talimy Imdad	21,720	21,720	22,236
Niyaaz and Faiz food cost	267,993	267,993	245,961
Darual Imaraat exp	6,073	6,073	0
	<u>365,487</u>	<u>365,487</u>	<u>333,105</u>

		Total	Total	Total
		£	2025	2024
		£	£	£
2.4 Facilities Support Cost	Repairs & Maintenance	25,180	25,180	86,373
	Facilities general cost	31,480	31,480	2,159
	Light & heat	64,905	64,905	66,514
	Rates, Water & Insurance etc	18,555	18,555	13,734
		<u>140,120</u>	<u>140,120</u>	<u>168,780</u>

		Total	Total	Total
		£	2025	2024
		£	£	£
2.5 Administration Support cost	Legal fees	2,182	2,182	5,754
	Postage, printing & stationary	5,525	5,525	5,638
	Telephone, broadband & TV	2,739	2,739	2,975
	Subscription, fiancé cost & AV exp	4,087	4,087	4,348
	Travel Expenses	2,072	2,072	4,140
	Waste cleaning & general expenses	5,401	5,401	3,677
		<u>1,766</u>	<u>1,766</u>	<u>3,006</u>
		<u>23,772</u>	<u>23,772</u>	<u>29,538</u>

		Total	Total	Total
		£	2025	2024
		£	£	£
2.6 Governance cost	Independent Examiners fees	1,220	1,220	1,220
		<u>1,220</u>	<u>1,220</u>	<u>1,220</u>

Note 2.7
Tangible Fixed assets

**Freehold land &
burial rights**

**Memorial
headstones**

**Utensils, Plant &
Machinery etc**

**Fixture
fittings &
equipment**

Total

£

£

£

£

£

Brought forward	50750	12764	£80,333.00	196343	£340,190.00
Additions			£1,578.00	17211	£18,789.00
Revaluations					
Disposals					
Transfers					
Balance carried forward	50750	12764	81911	213554	358979

**Accumulated depreciation
and impairment provisions**

Basis & rate

RB, 20%

RB, 20%

RB, 20%

Balance brought forward	5,981	75,653	166,368	248,002
Depreciation charge for year	1,357	1,252	9,437	12,046
Impairment provision				
Revaluations				
Disposals				
Transfers				
Balance carried forward	7,338	76,905	175,805	260,048

Net book value

Brought forward	50,750	6,783	4,680	29,975	£92,188.00
Carried forward	50,750	5,426	5,006	37,749	£98,931.00

	Total 2025	Total 2024
	£	£
2.8 Debtors: Qardan Hasana Given	<u>442,626</u>	<u>323,938</u>

2.9 Cash at Bank and in hand The Above bank balances included in Cash at Bank is part of Qardan Hasana scheme operated by the charity to give Interest free loans to community members. This amount is designated for the use by the Trust to pay toward Qadan Hasana (2.8 Debtors: Qardan Hasana Given) 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 loan) to scheme members as prescribed by the scheme regulations. Members are free to withdraw their savings at any time.

	Total 2025	Total 2024
	£	£
3.1 Creditors: amounts falling due after one year	<u>234,533</u>	<u>297,686</u>
	<u>234,533</u>	<u>297,686</u>

	Total 2025	Total 2024
	£	£
3.2 Hussain Scheme cumulative saving at 31.03.2025	<u>602,222</u>	<u>576,459</u>

Anjuman-E-Hamidi (Manchester)
Glossary & Abbreviations

Dawoodi Bohra	A member of the specific religious community served by the charity
Sabil-UI-Khair-Wal-Barakat	Unrestricted donation offered by members of the Dawoodi Bohra Community
Enayat	Grants & Gifts
Faiz Ul Mawaid Burhaniyah	Food Hamper Scheme
Niyaaz	Religious feasts
Qabrstan	Cemetery
Qardan Hasana	Interest free Loan
Taqarruban	Paid to Dawat-E -Hadiyah Trust (United Kingdom)
Muwasaat	Hardship relief grant