

# NASSERPURIA MEMON UK

England & Wales · Charity number 1178851

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-06-20

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 10 Ebony Crescent  
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## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE:(I) THE ADVANCEMENT OF THE RELIGION OF ISLAM, SUNNI SECT, AND IN PARTICULAR BUT WITHOUT LIMITATION BY THE PROVISION OF GRANTS TO INDIVIDUALS AND CHARITABLE ORGANISATIONS AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(II) THE ADVANCEMENT OF EDUCATION AND IN PARTICULAR BUT WITHOUT LIMITATION BY THE PROVISION OF GRANTS TO INDIVIDUALS AND CHARITABLE ORGANISATIONS AS THE TRUSTEES MAYFROM TIME TO TIME THINK FIT.; AND(III) THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP BY REASON OF THEIR YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL OR OTHER DISADVANTAGE AND TO RELIEVE THE DISTRESS CAUSED THEREBY AND IN PARTICULAR BUT WITHOUT LIMITATION BY THE PROVISION OF GRANTS TO INDIVIDUALS AND CHARITABLE ORGANISATIONS AS THE TRUSTEES MAY FROM TIME TO TIME THINK, WITH PARTICULAR FOCUS, BUT NOT LIMITED TO THE EAST AFRICAN REGION.

**Activities:** The advancement of religion of Islam for public benefit and the prevention or relief of poverty for public benefit by providing grants , goods and services to individuals in need and to other charities or organisations working to prevent or relieve poverty.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£121,898	£99,796	-	-
2024-03-31	£137,875	£114,285	-	-
2023-03-31	£118,354	£119,610	-	-
2022-03-31	£79,155	£69,748	-	-
2021-03-31	£72,035	£62,989	-	-

## Trustees

Name	Role	Appointed
<b>Mohamed Hanif Macci</b>	Chair	2025-06-15
Ahmed Ebrahim Ahmed Adam		2025-06-15
Dr Zahira Bachelani		2025-11-16
HASSAN JIN		2023-07-09
Mahvash Abdulwahid Mohamed Aboo		2025-11-16
Naazim Mohamed Hanif Macci		2025-06-15
Tariq Kassam		2025-11-16
Umehani Zainul Macci		2025-06-15
Yasin Khandwalla		2025-06-15

**NASSERPURIA MEMON UK**

England & Wales - Charity number 1178851

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# Accounts

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Charity Registration No. 1178851 (England and Wales)

**Nasserpuria Memon UK**

**Trustees Annual Report and Accounts**

**For the Year ended 31 March 2025**

## CHARITY INFORMATION

### CIO Trustees

Nasira Kasmani	Chair
Rehmet Mohamed	Secretary
Aisha Kasmani	Treasurer
Osman Macci	
Mohamed Ayyaz Kasmani	
Rosemin Mussa	
Shaheen Kasmani	
Hassan Jin	
Arif Mohamed	

### Independent Examiner

Z Anhar FCA  
Senior Partner

Azhary Chartered Accountants  
85 Great Portland Street  
London  
W1W 7LT

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## TRUSTEES'REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Board of Trustees present their report in accordance with the Charities Act 2011, together with the accounts for the year and confirm that the latter comply with the requirements of the said Act, the Constitution, and the Charities SORP 2005.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Charity is governed by its Constitution and its objects are to promote and advance the religion of Islam, education, and relief from poverty. Religious, social, cultural, and educational activities including community welfare and fund raising are also the objectives of the Charity.

#### **Appointment of trustees**

Appointment of trustees is governed by the Constitution of the Charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. No trustee has any beneficial interest in the Charity and all of them are members of the Charity.

The trustees who served from 1st April 2024 to 15 June 2025

Nasira Kasmani - Chair

Rehmet Mohamed - Secretary

Aisha Kasmani – Treasurer

Mohamed Ayyaz Kasmani

Shaheen Kasmani

Hassan Jin

Arif Mohamed

Rosemin Mussa

Muhammedali Macci (resigned 23 May 2024)

Osman Macci (Elected 22nd September 2024)

### **Organisation**

In accordance with the Constitution the affairs of the Charity are managed by the Board of Trustees, three of whom are executive trustees, who are elected for a term of two years. The last election took place on 9 July 2023.

### **Related parties**

There are no related parties that require disclosure.

### **Risk policy**

The Board of Trustees have examined the major strategic, business, and operational risks which the Charity faces and confirm that systems are in place to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

## **ACHIEVEMENTS AND PERFORMANCE**

The Board of Trustees are pleased to state that the Charity has continued with its principal activities. The Chair and executive trustees have continued their roles well with positive feedback from members. Three successful in person events have been held and we have continued to raise money and donate to charitable causes as detailed in the income statement. Trustees arranged an online viewing of the podcast filmed last year for members.

## **FINANCIAL REVIEW**

### **Reserves Policy**

It is the policy of the Charity to maintain a General Fund at a level which provides sufficient funds to cover management, administration, and support costs.

### **Accounting and reporting responsibilities**

The trustees are responsible for preparing the Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and the application of resources of the Charity for the period. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any given time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provision of the Constitution. They 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.

  
Chairperson

  
Secretary

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NASSERPURIA MEMON UK**

We report on the accounts of the Trust for the year ended 31 March 2025 which are set out in Pages **4 to 9**.

### **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(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

### **It is our responsibility to:**

1. examine the accounts under section 145 of the 2011 Act;
2. to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
3. to state whether particular matters have come to our attention.

### **Basis of independent examiner's statement**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 seeking 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 examiner's statement**

In the course of our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met,

or,

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Azhary Chartered Accountants  
85 Great Portland Street  
London  
W1W 7LT



**NASSERPURIA MEMON UK  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2025**

		<u>2025</u>		<u>2024</u>	
<u>Income</u>	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Membership Fees received			9,074		6,170
Zakat			61,635		77,435
Sadaqha / Lillah/Fidya	<b>5</b>		1,682		1,300
Specific Donations to Restricted Funds	<b>2</b>		3,349		11,872
Gift Aid Claimed (23/24 & 24/25)	<b>17</b>		29,228		26,300
Qurbani			1,710		2,115
Gross Rental income	<b>1</b>		15,080		12,683
Event Contribution			140		
			<u><b>121,898</b></u>		<u><b>137,875</b></u>
<b>Expenses and Donations</b>					
Sadaqha/Lillah/Fidya	<b>5</b>	1,682		1,300	
Specific Donations from Restricted Funds	<b>2</b>	3,349		11,872	
Grants Made from Charitable Funds	<b>16</b>	15,730		5,799	
Qurbani		1,710		2,115	
Meetings & Events		7,900		8,087	
Zakat Disbursed		61,635		77,435	
Cemetary maintenance General		756		756	
Property Expenses - management & service charges	<b>1</b>	6,216		6,327	
General and Administrative Expenses	<b>3</b>	818		594	
			<u><b>99,796</b></u>		<u><b>114,285</b></u>
<b>Excess of income over expenditure</b>			<u><b>22,102</b></u>		<u><b>23,590</b></u>
<b>Allocation of Rental Income</b>					
Educational Development Fund	<b>1</b>	1,250		1,500	
Medical Fund		1,250		1,500	
Humanitarian Fund		1,250		1,500	
Community Development & Relief		1,250		-	
Burial Fund		500		500	
Property Sinking Fund		500		500	
			<u><b>6,000</b></u>	<u><b>5,500</b></u>	
<b>A minimum of 60% of the net rental income is distributed to Charitable Funds in line with assurances given to the Property Fund Donors.</b>					
<b>Excess of income over expenditure after allocation of rental income</b>	<b>4</b>		<u><b>16,102</b></u>		<u><b>18,090</b></u>

\*Restricted Funds are donations made towards a specific charitable cause as directed by donors.

**NASSERPURIA MEMON UK**  
**BALANCE SHEET**  
**As at 31 MARCH 2025**

	Notes	2025	2024
<b>Fixed Assets</b>			
	<u>6</u>		
Brookwood Cemetery		12,677	12,677
402 Cutmore Ropeworks		<u>145,925</u>	<u>145,925</u>
		<b>158,602</b>	<b>158,602</b>
<b>Current Assets</b>			
Cash at bank		96,383	111,971
<b>Debtors:</b>			
Gift Aid Receivable		29,228	
Accrued rental income			1,098
Event Deposit Prepaid		<u>640</u>	
		<u>126,251</u>	<u>113,069</u>
<b>Current Liabilities</b>			
Zakat 2024 Pending Transfer	-		7,898
Fidya/Sadhaqa 2024 Pending Transfer	-		600
Membership 2024/2025 Prepaid	-		<u>672</u>
			9,170
<b>Net Current Assets</b>		126,251	103,899
<b>Total Assets Less Current Liabilities</b>		<u><u>284,853</u></u>	<u><u>262,501</u></u>
<b>Represented by:</b>			
<b>General Fund</b>	<u>7</u>	72,403	43,780
<b>Medical Fund</b>	<u>8</u>	9,443	12,004
<b>Burial Fund</b>	<u>9</u>	5,575	6,575
<b>Members Burial Reserve</b>	<u>10</u>	16,805	16,805
<b>Educational Development Fund</b>	<u>11</u>	13,173	13,383
<b>Humanitarian Relief Fund</b>	<u>12</u>	6,748	8,998
<b>Community Development &amp; Relief</b>	<u>13</u>	11,281	12,031
<b>Property Sinking Fund</b>	<u>14</u>	3,500	3,000
<b>Property Fund</b>	<u>15</u>	145,925	145,925
		<u><u>284,853</u></u>	<u><u>262,501</u></u>

**NASSERPURIA MEMON UK  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

1 For 24/25 the Gross Rental income and Expenditure relating to the property have been included in the Income and Expenditure Statement

The following explains the comparison with previous year:

	<u>2025</u>	<u>2024</u>
<b>Rental Income from 402 Cutmore Ropeworks</b>		
Gross Rent received	15,080	12,683
Insurance	449	358
Management Fee	1,448	1,153
Service Charges - Block Management	2,439	3,285
Ground Rent	200	200
Sublet Registration		150
Lettings Admin fee		180
Repairs to property	1,680	1,000
	- 6,216	- 6,326
<b>Net rental income</b>	<u>8,864</u>	<u>6,357</u>
<b>Allocation of Rental Income</b>		
Educational Development Fund	1,250	1,500
Medical Fund	1,250	1,500
Humanitarian Fund	1,250	1,500
Community Development & Relief	1,250	-
Burial Fund	500	500
Property Sinking Fund	500	500
General Fund	2,864	857
	<u>8,864</u>	<u>6,357</u>

**Contingent Liability:** The Property Managers of the Block have formally notified the CIO of a liability of £15,480.00 for installation of Fire Safety Measures in case the application under the Government Building Safety Fund (BSF) is not approved.

2 **Specific Donations:** These are donations towards specific appeals included in the Income and Expenditure Statement. For 24/25 these are included as Donations in the Income and Expenditure Statement.

**Specific Donations:**

Medical Aid for Palestinians	189	3,487
Hoor Academy Sponsorship	2770	2,795
Shazad Yaseen Foundation Morocco Earthquake Appeal	-	2,145
Islamic Relief Libya Flood	-	1,745
Mambrui Borehole	10	1,250
NMJ-Msa Hotmeal	-	450
Birds of Paradise	300	
Hounslow Mosque	250	
	<u>3,519</u>	<u>11,872</u>

<b>3 General and Admin Expenses</b> are made up of the following:	<b>2025</b>	<b>2024</b>
Subscriptions (GDPR Fees & MCB Fees) per annum	285	135
Mobile Phone	60	58
Bank Charges	351	358
SumUp Service Charges	62	43
Accounting expense Software	60	
	<u>818</u>	<u>594</u>

<b>4 Allocation of Excess of Income over Expenditure</b>		
General Fund	-	5,090
Medical Fund	-	3,000
Burial Fund	-	1,000
Educational Development Fund	-	3,000
Humanitarian Relief Fund	-	3,000
Community Development & Relief	-	3,000
	<u>-</u>	<u>18,090</u>

<b>5 Sadaqha / Lillah/Fidya</b>		
Open Kitchen	1,012	1,300
Birds of Paradise	300	
Mumbrui	10	
Mombasa NMJ	360	
	<u>1,682</u>	<u>1,300</u>

<b>6 Tangible Fixed Assets</b>	Freehold	Long	
	Burial Land	Leasehold	Total
<b>Cost</b>	£	£	£
As at 1st April 24 & 31st March 2025	12,677	145,925	158,602
<b>Depreciation</b>			
As at 1st April 2024 & at 31 March 2025	-	-	-
<b>Net Book Value</b>			
At 31 March 2025	<u>12,677</u>	<u>145,925</u>	<u>158,602</u>
At 31 March 2024	<u>12,677</u>	<u>145,925</u>	<u>158,602</u>

<b>7 General Fund</b>	<b>2025</b>	<b>2024</b>
Balance brought forward	43,780	38,062
Gift Aid	29,228	
Allocation from Excess Income over Expenditure		5,090
Spent	605	628
Balance c/f	<u>72,403</u>	<u>43,780</u>

Notes 8 - 15 detail the income allocated to the Funds, please see note 16 for grants made from these Funds.

<b>8 Medical Fund</b>			
Balance brought forward	12,004		7,504
Allocations from Rental Income	1,250		1,500
Allocation from Excess Income over Expenditure			3,000
Donations received	189		
Less : Medical assistance Provided:			
Medical Aid for Palestinians		2,500	
Medical Clinic Hour		1,500	
Balance c/f		<u>9,443</u>	<u>12,004</u>
<b>9 Burial Fund</b>			
Balance b/f	6,575		5,075
Allocation from Excess Income over Expenditure			1,000
Allocation from Rental Income	500		500
Less : grants Provided:			
Hounslow Mosque		500	
Muslim Burial Fund		1,000	
Balance c/f		<u>5,575</u>	<u>6,575</u>
<b>10 Members Burial Reserve</b>		<u>16,805</u>	<u>16,805</u>
<b>This reserve represents members' contributions for their burial costs under a Scheme discontinued in 2003</b>			
<b>11 Educational Development Fund</b>			
Balance brought forward	13,383		8,883
Allocation from Rental Income	1,250		1,500
Allocation from Excess Income over Expenditure			3,000
Hour Academy Students Sponsorship Donations.	2,770		
Less: Educational assistance provided			
Hour Academy Sponsorship 20 Students:		3,230	
Lote Tree		500	
National Zakat Foundation		500	
Balance c/f		<u>13,173</u>	<u>13,383</u>
<b>12 Humanitarian Relief Fund</b>			
Balance brought forward	8,998		4,498
Allocation from Rental Income	1,250		1,500
Allocation from Excess Income over Expenditure			3,000
Less : Humanitarian assistance provided			
Muslim Hands - Open Kitchen		1,000	
Mombasa NMJ		1,000	
NMJ-Msa Hotmeal		1,000	
Palestine - Restless Beings		500	
Balance c/f		<u>6,748</u>	<u>8,998</u>

<b>13 Community Development &amp; Relief</b>		
Balance b/f	12,031	9,031
Allocation from Excess Income over Expenditure		3,000
Allocation from Rental Income	1,250	
Grants Provided:		
Dartford Islamic		500
Southgate Masjid		500
Potters Bar Islamic Centre		500
Milton Keynes		500
Balance c/f	<u>11,281</u>	<u>12,031</u>
<b>14 Property Sinking Fund</b>		
Balance c/f	3,000	2,500
Allocation from Rental Income	500	500
Balance c/f	<u>3,500</u>	<u>3,000</u>
<b>15 Property Fund</b>		
Balance b/f & c/f	<u>145,925</u>	<u>145,925</u>
	<u>255,625</u>	<u>262,501</u>
<b>16 Grants Made from Charitable Funds</b>		
<b>Medical Fund</b>		
Medical Aid for Palestinians	2,500	872
Medical Clinic Hour	1,500	
<b>Humanitarian Relief Fund</b>		
Morocco Earthquake: Shazad Yaseen Foundation		536
Libya Earthquake: Islamic Relief		436
Mambrui Borehole	500	750
Hot Meal Mombasa	1,000	
Open Kitchen	1,000	
Mombasa NMJ	1,000	
Palestine Restless Beings	500	
<b>Educational Development Fund</b>		
Hoor Academy Sponsorship 20 Students:	3,230	3,205
Lote Tree	500	
NZF - Women's education	500	
<b>Burial</b>		
National Burial Fund	1,000	
Hounslow Mosque	500	
<b>Community Development &amp; Relief</b>		
Dartford Islamic	500	
Southgate Masjid	500	
Potters Bar Islamic Centre	500	
Milton Keynes	500	
	<u>15,730</u>	<u>5,799</u>
<b>17 Gift Aid for 23/24 of £16,590 and 24/25 of £12,637.90 was claimed and received after the year end. This amount has been added to the General Fund.</b>		

**NASSERPURIA MEMON UK**

England & Wales - Charity number 1178851

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# Accounts

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Charity Registration No. 1178851 (England and Wales)

**Nasserpuria Memon UK**

**Trustees Annual Report and Accounts**

**For the Year ended 31 March 2024**

## CHARITY INFORMATION

### **CIO Trustees**

Nasira Kasmani	Chair
Rehmet Mohamed	Secretary
Aisha Kasmani	Treasurer
Muhammadali Macci	
Ayyaz Kasmani	
Rosemin Mussa	
Shaheen Kasmani	
Hassan Jin	
Arif Mohamed	

### **Independent Examiner**

Z Anhar FCA  
Senior Partner

Azhary Chartered Accountants  
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## TRUSTEES'REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Board of Trustees present their report in accordance with the Charities Act 2011, together with the accounts for the year and confirm that the latter comply with the requirements of the said Act, the Constitution, and the Charities SORP 2005.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Charity is governed by its Constitution and its objects are to promote and advance the religion of Islam, education, and relief from poverty. Religious, social, cultural, and educational activities including community welfare and fund raising are also the objectives of the Charity.

#### **Appointment of trustees**

Appointment of trustees is governed by the Constitution of the Charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. No trustee has any beneficial interest in the Charity and all of them are members of the Charity.

The trustees who served from 1 April 2023 to 9 July 2023 were:

Anverali Kasmani – Chair  
M Ayyaz Kasmani – Secretary  
Zainul-Abedin Macci - Treasurer  
Muhammedali Macci  
Nasha Khandwalla  
Nadia Macci  
Naazim Macci  
Rehmet Mohamed  
Rosemin Mussa

The trustees who served from the election on 9 July 2023 and up to the date of the signature of the accounts were:

Nasira Kasmani - Chair  
Rehmet Mohamed - Secretary  
Aisha Kasmani – Treasurer  
M Ayyaz Kasmani  
Shaheen Kasmani  
Hassan Jin  
Arif Mohamed  
Rosemin Mussa  
Muhammedali Macci (resigned 23 May 2024)

## Organisation

In accordance with the Constitution the affairs of the Charity are managed by the Board of Trustees, three of whom are executive trustees, who are elected for a term of two years. The last election took place on 9 July 2023.

## Related parties

There are no related parties that require disclosure.

## Risk policy

The Board of Trustees have examined the major strategic, business, and operational risks which the Charity faces and confirm that systems are in place to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

## ACHIEVEMENTS AND PERFORMANCE

The Board of Trustees are pleased to state that the Charity has continued with its principal activities. The new Chair and executive trustees have settled into their roles well with positive feedback from members. Three successful events have been held and we have continued to raise money and donate to charitable causes as detailed in the income statement. Trustees have also worked on their first video podcast.

## FINANCIAL REVIEW

### Reserves Policy

It is the policy of the Charity to maintain a General Fund at a level which provides sufficient funds to cover management, administration, and support costs.

### Accounting and reporting responsibilities

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Approved by the Board of Trustees on 22-9-24 and signed on its behalf by:



Member (Chairperson)



Member (Secretary)

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NASSERPURIA MEMON UK**

We report on the accounts of the Trust for the year ended 31 March 2024 which are set out in Pages 4 to 9.

### **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(2) of the Charities Act 2011 (the 2011 Act), and that an

### **It is our responsibility to:**

1. examine the accounts under section 145 of the 2011 Act;
2. to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
3. to state whether particular matters have come to our attention.

### **Basis of independent examiner's statement**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 seeking 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 examiner's statement**

In the course of our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met,

or,

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Azhary Chartered Accountants

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W1W7LT

**NASSERPURIA MEMON UK  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

		<u>2024</u>		<u>2023</u>	
	Notes	£	£	£	£
Membership Fees received			6,170		4,480
Zakat Collection 2023 (Part)			50,135		53,392
Zakat Collection 2024 (Part)			27,300		5,130
Sadaqha / Lillah/Fidya 2023	5		1,300		2,878
Specific Donations to Restricted Funds	2		11,872		
Gift Aid Claim 2022/2023			26,300		18,734
NMUK Magazine Publication Donation					2,350
Qurbani			2,115		3,025
Gross Rental income	1		12,683		
			<u>137,875</u>		<u>89,989</u>
<b>Expenses and Donations</b>					
Sadaqha/Lillah/Fidya	5	1,300		2,878	
Specific Donations from Restricted Funds	2	11,872			
Grants Made from Charitable Funds	16	5,799			
NMUK Magazine Publication Cost				2,423	
Qurbani		2,115		3,025	
Meetings & Events		8,087		6,756	
Zakat Disbursed 2023 Part		50,135		53,392	
Zakat Disbursed 2024 Part		27,300		5,130	
Cemetary maintenance French Drain Work				4,461	
Cemetary maintenance General		756		720	
Property Expenses - management & service charges	1	6,327			
General and Administrative Expenses	3	594		569	
			<u>114,285</u>		<u>79,354</u>
<b>Excess of income over expenditure</b>			<u>23,590</u>		<u>10,635</u>
<b>Allocation of Rental Income</b>					
Educational Development Fund	1	1,500			
Medical Fund		1,500			
Humanitarian Fund		1,500			
Burial Fund		500			
Property Sinking Fund		500			
			<u>5,500</u>		
<b>A minimum of 60% of the net rental income is distributed to Charitable Funds in line with assurances given to the Property Fund Donors.</b>					
<b>Excess of income over expenditure after allocation of rental income</b>	4		<u>18,090</u>		<u>10,635</u>

\*Restricted Funds are donations made towards a specific charitable cause as directed by donors.

**NASSERPURIA MEMON UK**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024	2023
			£
<b>Fixed Assets</b>	<b>6</b>		£
Brookwood Cemetery		12,677	12,677
402 Cutmore Ropeworks		<u>145,925</u>	<u>145,925</u>
		<b>158,602</b>	<b>158,602</b>
<b>Current Assets</b>			
Cash at bank		111,971	109,681
<b>Debtors:</b>			
Accrued rental income		<u>1,098</u>	<u>109,681</u>
		<b>113,069</b>	<b>109,681</b>
<b>Current Liabilities</b>			
Zakat 2024 Pending Transfer	7,898		27,900
Fidya/Sadhaqa 2024 Pending Transfer	600		1,250
Membership 2024/2025 Prepaid	<u>672</u>		<u>180</u>
		9,170	29,330
Rental income prepaid			<u>670</u>
<b>Net Current Assets</b>		103,899	79,681
<b>Total Assets Less Current Liabilities</b>		<u><b>262,501</b></u>	<u><b>238,283</b></u>
<b>Represented by:</b>			
<b>General Fund</b>	<b>7</b>	43,780	38,062
<b>Medical Fund</b>	<b>8</b>	12,004	7,504
<b>Burial Fund</b>	<b>9</b>	6,575	5,075
<b>Members Burial Reserve</b>	<b>10</b>	16,805	16,805
<b>Educational Development Fund</b>	<b>11</b>	13,383	8,883
<b>Humanitarian Relief Fund</b>	<b>12</b>	8,998	4,498
<b>Community Development &amp; Relief</b>	<b>13</b>	12,031	9,031
<b>Property Sinking Fund</b>	<b>14</b>	3,000	2,500
<b>Property Fund</b>	<b>15</b>	145,925	145,925
		<u><b>262,501</b></u>	<u><b>238,283</b></u>

**NASSERPURIA MEMON UK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

- 1 For 23/24 the Gross Rental income and Expenditure relating to the property have been included in the Income and Expenditure Statement  
The following explains the comparison with previous year

	2024	2023
<b>Rental Income from 402 Cutmore Ropeworks</b>		
Gross Rent received	12,683	11,400
Insurance	358	340
Management Fee	1,153	1,094
Service Charges - Block Management	3,285	2,841
Ground Rent	200	200
Sublet Registration	150	150
Lettings Admin fee	180	
Repairs to property	1,000	
	- 6,326	- 4,625
<b>Net rental income</b>	<b>6,357</b>	<b>6,775</b>
<b>Allocation of Rental Income</b>		
Educational Development Fund	1,500	1,800
Medical Fund	1,500	1,800
Humanitarian Fund	1,500	1,800
Burial Fund	500	875
Property Sinking Fund	500	500
General Fund	857	
	<u>6,357</u>	<u>6,775</u>

**Contingent Liability: The Property Managers of the Block have formally notified the CIO of a liability of £15,480.00 for installation of Fire Safety Measures in case the application under the Government Building Safety Fund (BSF) is not approved.**

- 2 **Specific Donations:** These are donations towards specific appeals.  
For 23/24 these are included as Donations in the Income and Expenditure Statement.  
In previous years these amounts were allocated directly to the appropriate charitable funds shown in the Balance Sheet

Similarly, **Grants Made** are included in the Income and Expenditure Statement (see note 16), whereas in previous year they were allocated directly from the appropriate charitable fund in the Balance Sheet

<b>Specific Donations:</b>	
Medical Aid for Palestinians	3,487
Hoor Academy Sponsorship	2,795
Shazad Yaseen Foundation Morocco Earthquake Appeal	2,145
Islamic Relief Libya Flood	1,745
Mambroi Borehole	1,250
NMJ-Msa Hotmeal	450
	<u>11,872</u>

<b>3 General and Admin Expenses are made up of the following:</b>	<b>2024</b>	<b>2023</b>	
Subscriptions (GDPR Fees & MCB Fees) per annum	135	135	
Mobile Phone	58	60	
Bank Charges	358	306	
SumUp Service Charges	43	33	
SumUp Card Reader Device	35	35	
	<u>594</u>	<u>569</u>	
 <b>4 Allocation of Excess of Income over Expenditure</b>			
General Fund	5,090	635	
Medical Fund	3,000	2,250	
Burial Fund	1,000	1,000	
Educational Development Fund	3,000	2,250	
Humanitarian Relief Fund	3,000	2,250	
Community Development & Relief	3,000	2,250	
	<u>18,090</u>	<u>10,635</u>	
 <b>5 Sadaqha / Lillah/Fidya</b>			
Open Kitchen	1,300	1,378	
Birds of Paradise		500	
Al-Huda Foundation		500	
Mambrui Group		500	
	<u>1,300</u>	<u>2,878</u>	
 <b>6 Tangible Fixed Assets</b>			
	Freehold	Long	
	Burial Land	Leasehold	Total
	£	Property	£
	£	£	£
<b>Cost</b>			
As at 1st April 23 & 31st March 2024	<u>12,677</u>	<u>145,925</u>	<u>158,602</u>
<b>Depreciation</b>			
As at 1st April 2023 & at 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Book Value</b>			
At 31 March 2024	<u>12,677</u>	<u>145,925</u>	<u>158,602</u>
At 31 March 2023	<u>12,677</u>	<u>145,925</u>	<u>158,602</u>
 <b>7 General Fund</b>	<b>2024</b>	<b>2023</b>	
Balance brought forward	<u>38,062</u>	<u>37,427</u>	
Allocation from Excess Income over Expenditure	5,090	635	
Donations received	628		
Balance c/f	<u>43,780</u>	<u>38,062</u>	

Notes 8 - 15 detail the income allocated to the Funds, please see note 16 for grants made from these Funds.

<b>8 Medical Fund</b>		
Balance brought forward	7,504	3,704
Allocations from Rental Income	1,500	1,800
Allocation from Excess Income over Expenditure	3,000	2,250
Donations received		1,000
Less : Medical assistance Provided:		- 1,250
Medical Aid for Palestinians		
Balance c/f	<u>12,004</u>	<u>7,504</u>
<b>9 Burial Fund</b>		
Balance b/f	5,075	3,200
Allocation from Excess Income over Expenditure	1,000	1,000
Allocation from Rental Income	500	875
Balance c/f	<u>6,575</u>	<u>5,075</u>
<b>10 Members Burial Reserve</b>	<u>16,805</u>	<u>16,805</u>
<b>This reserve represents members' contributions for their burial costs under a Scheme discontinued in 2003</b>		
<b>11 Educational Development Fund</b>		
Balance brought forward	8,883	9,033
Allocation from Rental Income	1,500	1,800
Allocation from Excess Income over Expenditure	3,000	2,250
Hoor Academy Students Sponsorship Donations.		2,520
Less: Educational assistance provided		- 6,720
Hoor Academy Sponsorship 20 Students:		
Balance c/f	<u>13,383</u>	<u>8,883</u>
<b>12 Humanitarian Relief Fund</b>		
Balance brought forward	4,498	10,240
Allocation from Rental Income	1,500	1,800
Allocation from Excess Income over Expenditure	3,000	2,250
Donations Received		3,870
Less : Humanitarian assistance provided		- 13,662
Morocco Earthquake: Shazad Yaseen Foundation		
Libya Earthquake: Islamic Relief		
Mambrui Borehole		
NMJ-Msa Hotmeal		
Balance c/f	<u>8,998</u>	<u>4,498</u>
<b>13 Community Development &amp; Relief</b>		
Balance b/f	9,031	11,206
Allocation from Excess Income over Expenditure	3,000	2,250
Donations Received		9,575
Grants Provided		- 14,000
Balance c/f	<u>12,031</u>	<u>9,031</u>

<b>14 Property Sinking Fund</b>			
Balance c/f		2,500	2,000
Allocation from Rental Income		500	500
Balance c/f		<u>3,000</u>	<u>2,500</u>
<b>15 Property Fund</b>			
Balance b/f & c/f		<u>145,925</u>	<u>145,925</u>
		<u>148,925</u>	<u>148,425</u>
<b>16 Grants Made from Charitable Funds</b>			
<b>Medical Fund</b>			
Medical Aid for Palestinians	872		
<b>Humanitarian Relief Fund</b>			
Morocco Earthquake: Shazad Yaseen Foundati	536		
Libya Earthquake: Islamic Relief	436		
Mambrui Borehole	750		
<b>Educational Development Fund</b>			
Hoor Academy Sponsorship 20 Students:	3,205		
		<u>5,799</u>	

**NASSERPURIA MEMON UK**

England & Wales - Charity number 1178851

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# Accounts

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Charity Registration No. 1178851 (England and Wales)

**NASSERPURIA MEMON UK**  
**TRUSTEES' ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# NASSERPURIA MEMON UK

## CHARITY INFORMATION

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### CIO Trustees

Anverali Kasmani	Chairman
M Ayyaz Kasmani	Secretary
Zainul-Abedin Macci	Treasurer
Muhammedali Macci	
Nasha Khandwalla	
Nadia Macci	
Naazim Macci	
Rehmet Mohamed	
Rosemin Mussa	

### Independent Examiners

Watergates  
Chartered Accountants  
109 Coleman Road  
Leicester  
LE5 4LE

# NASSERPURIA MEMON UK

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Independent Examiner's report	3
Income and expenditure account	4
Balance sheet	5 - 6
Notes to the accounts	7 - 9

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# **NASSERPURIA MEMON UK**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

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The Board of Trustees present their report in accordance with the Charities Act 2011, together with the accounts for the year and confirm that the latter comply with the requirements of the said Act, the Constitution, and the Charities SORP 2005.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Charity is governed by its Constitution and its objects are to promote and advance the religion of Islam, education, and relief from poverty. Religious, social, cultural, and educational activities including community welfare and fund raising are also the objectives of the Charity.

#### **Appointment of trustees**

Appointment of trustees is governed by the Constitution of the Charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. No trustee has any beneficial interest in the Charity and all of them are members of the Charity.

The trustees who served during the year and up to the date of the signature of the accounts were:

Anverali Kasmani - Chairman  
M Ayyaz Kasmani - Secretary  
Zainul-Abedin M Macci - Treasurer  
Muhammedali Macci  
Nasha Khandwala  
Nadia Macci  
Naazim Macci  
Rosemin Mussa  
Rehmet Mohamed

#### **Organisation**

In accordance with the Constitution the affairs of the Charity are managed by the Board of Trustees, three of whom are executive trustees, who are elected for a term of two years.

#### **Related parties**

There are no related parties that require disclosure.

#### **Risk policy**

The Board of Trustees have examined the major strategic, business, and operational risks which the Charity faces and confirm that systems are in place to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

### **ACHIEVEMENTS AND PERFORMANCE**

The Board of Trustees are pleased to state that the Charity has continued with its principal activities. Following the lifting of the Covid 19 restrictions, the activities of the Charity are back to levels prior to the lockdowns and the results for the year are satisfactory.

# NASSERPURIA MEMON UK

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)

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### FINANCIAL REVIEW

#### Reserves Policy

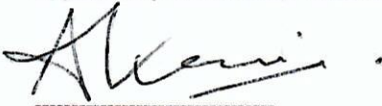
It is the policy of the Charity to maintain a General Fund at a level which provides sufficient funds to cover management, administration, and support costs.

#### Accounting and reporting responsibilities

The trustees are responsible for preparing the Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and the application of resources of the Charity for the period.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any given time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provision of the Constitution. They 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 Board of Trustees on 9/7/23 and signed on its behalf by:



Member (Chairperson)



Member (Secretary)

**NASSERPURIA MEMON UK  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NASSERPURIA MEMON  
UK**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NASSERPURIA MEMON UK**

We report on the accounts of the Trust for the year ended 31 March 2023 which are set out in Pages 4 to 8.

**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(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is our responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
3. to state whether particular matters have come to our attention.

**Basis of independent examiner's statement**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 seeking 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 examiner's statement**

In the course of our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met,

or,

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**WATERGATES**  
Chartered Certified Accountant

.....  
109 Coleman Road  
Leicester  
LE5 4LE

# NASSERPURIA MEMON UK

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Income</b>					
Membership Fees receivable			4,480.00		6,910.00
Zakat Collection 2022			53,392.12		53,600.00
Zakat Collection 2023 (Part)			5,130.00		-
General donations, Sadaqha / Lillah/Fidya			2,577.50		4,445.00
Fidya 2023			300.00		-
Gift Aid Claim 2021/2022			18,734.03		-
NMUK Magazine Publication Donation			2,350.00		-
Donation Cemetery Maintenance			-		300.00
Qurbani			3,025.00		2,500.00
			<u>89,988.65</u>		<u>67,755.00</u>
<b>Expenses and Donations</b>					
General donations, Sadaqha/Lillah/Fidya	3	2,577.50		5,435.00	
Fidya 2023		300.00		-	
NMUK Magazine Publication Cost		2,422.87		-	
Qurbani		3,025.00		2,500.00	
Zoom Meetings		14.39		115.00	
Events		6,741.75		-	
Subscriptions		135.00		135.00	
Mobile Phone		60.00		73.00	
SumUp Card Reader Device		34.80		-	
SumUp Service Charges		33.00		-	
Zakat Disbursed	4	58,522.12		53,600.00	
Bank Charges		306.34		337.00	
Eid Gift		-		611.00	
Cemetery maintenance French Drain Work		4,460.60		-	
Cemetery maintenance General		720.00		810.00	
			<u>(79,353.37)</u>	<u>810.00</u>	<u>(63,616.00)</u>
Excess of income over expenditure			<u>10,635.28</u>		<u>4,139.00</u>
<b>Rental Income from 402 Cutmore Ropeworks</b>					
Rent received		11,400.00		11,400.00	
Expenses	2	(4,625.00)		(6,132.00)	
<b>Net rental income</b>		<u>6,775.00</u>		<u>5,268.00</u>	
<b>Allocation of Rental Income (See Note Below)</b>					
Educational Development Fund		(1,800.00)		(1,250.00)	
Medical Fund		(1,800.00)		(1,000.00)	
Humanitarian Fund		(1,800.00)		(1,250.00)	
Burial Fund		(875.00)		(1,000.00)	
Property Sinking Fund		(500.00)		(500.00)	
<b>Rental income after charitable allocations and provision</b>					268.00
<b>Excess of income over expenditure and donations transferred to general fund</b>			<u>10,635.28</u>		<u>4,407.00</u>

**Note: A minimum of 60% of the net rental income is distributed to Charitable Funds in line with assurances given to the Property Fund Donors.**

# NASSERPURIA MEMON UK

## BALANCE SHEET AS AT 31 MARCH 2023

	Notes	<u>2023</u> £	£	<u>2022</u> £	£
<b>Fixed Assets</b>					
Brookwood Cemetery			12,677		12,677
402 Cutmore Ropeworks			145,925		145,925
Tangible assets	1		<u>158,602</u>		<u>158,602</u>
<b>Current Assets</b>					
Contribution in arrears		-		2,460	
Other debtors		-		500	
Cash at bank		109,681		78,948	
		<u>109,681</u>		<u>81,908</u>	
<b>Current Liabilities</b>					
Accruals & Deferred Income	12	<u>(30,000)</u>		<u>(970)</u>	
<b>Net Current Assets</b>			79,681		80,938
<b>Total Assets Less Current Liabilities</b>			<u><u>238,283</u></u>		<u><u>239,540</u></u>
<b>General Fund</b>					
Balance brought forward		37,427		31,840	
Allocation from Excess Income over Expenditure	11	635		4,407	
Allocation from Gift aid	10	-		1,180	
Balance carried forward			38,062		37,427
<b>Medical Fund</b>					
Balance brought forward		3,704		4,204	
Allocation from Rental Income		1,800		1,000	
Allocation from Excess Income over Expenditure	11	2,250		-	
Donations received		1,000		2,000	
<u>Less</u> : Medical assistance Provided	8	<u>(1,250)</u>		<u>(3,500)</u>	
Balance carried forward			7,504		3,704
<b>Burial Fund</b>					
Balance balance forward		3,200		1,450	
Muslim Burial Fund assistance		-		(250)	
Hounslow Burial Services Donation		-		(500)	
Allocation from Excess Income over Expenditure	11	1,000		-	
Allocation from Gift Aid	10	-		1,500	
Allocation from Rental Income		875		1,000	
Balance carried forward			5,075		3,200

# NASSERPURIA MEMON UK

## BALANCE SHEET AS AT 31 MARCH 2023

<b>Members Burial Reserve</b>	9	16,805	16,805
<b>Educational Development Fund</b>			
Balance brought forward		9,033	5,688
Allocation from Rental Income		1,800	1,250
Allocation from Gift Aid	10	-	4,500
Allocation from Excess Income over Expenditure	11	2,250	-
Hoor Academy Students Sponsorship Donations.		2,520	3,595
<u>Less: Educational assistance provided</u>	5	<u>(6,720)</u>	<u>(6,000)</u>
Balance carried forward		8,883	9,033
<b>Humanitarian Relief Fund</b>			
Balance brought forward		10,240	9,340
Allocation from Rental Income		1,800	1,250
Allocation from Excess Income over Expenditure	11	2,250	-
Allocation from Gift Aid	10	-	4,500
Donations Received		3,870	3,770
<u>Less: Humanitarian assistance provided</u>	6	<u>(13,662)</u>	<u>(8,620)</u>
Balance carried forward		4,498	10,240
<b>Community Development &amp; Relief</b>			
Balance brought forward		11,206	11,356
Allocation from Excess Income over Expenditure	11	2,250	-
Allocation from Gift Aid	10	-	4,500
Donations Received		9,575	11,350
Grants Provided	7	<u>(14,000)</u>	<u>(16,000)</u>
Balance carried forward		9,031	11,206
<b>Property Sinking Fund</b>			
Balance brought forward		2,000	1,500
Allocation from Rental Income		500	500
Balance carried forward		2,500	2,000
<b>Property Fund</b>			
Balance brought forward and carried forward		145,925	145,925
<b>TOTAL FUND</b>		<b><u>238,283</u></b>	<b><u>239,540</u></b>

We approve the accounts set out on pages 4 to 9. We acknowledge our responsibility for the accounts and for providing Watergates with all the information and explanations necessary for its compilation

Chairman: 

Treasurer: 

Date: 9 July 2023

# NASSERPURIA MEMON UK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### 1 Tangible Fixed Assets

	Freehold Burial Land £	Long Leasehold Property £	Total £
<b>Cost or Valuation</b>			
As At 1 April 2021 & at 31 March 2022	12,677	145,925	158,602
<b>Depreciation</b>			
As At 1 April 2021 & at 31 March 2022	-	-	-
<b>Net Book Value</b>			
At 31 March 2023	12,677	145,925	158,602
At 31 March 2022	12,677	145,925	158,602

	2023 £	2022 £
<b>2 Rental Expenses</b>		
Management Fees	1,094	1,094
Service Charges & Maintenance	2,841	4,498
Insurance	340	340
Ground Rent	200	200
New Tenancy Letting Fees	150	-
	<u>4,625</u>	<u>6,132</u>

Contingent Liability: The Property Managers of the Block have formally notified the CIO of a liability of £15,480.00 for installation of Fire Safety Measures in case the application under the Government Building Safety Fund is not approved.

### Charitable Grants and Donations distributed 2022-2023

#### 3 Sadaga / Lillah / Fidya

Birds of Paradise	500	325
Al-Huda Foundation	500	580
Mambri Group	500	3,105
Hoor Academy	-	100
Bomu Orphanage	-	800
Open Kitchen	1,078	425
Lote Tree Foundation	-	100
	<u>2,578</u>	<u>5,435</u>

# NASSERPURIA MEMON UK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### 4 Zakat Distributed through various partners

Zakat Disbursed 2022	53,392	53,600
Zakat Disbursed 2023 (Part)	5,130	
	<u>58,522</u>	<u>53,600</u>

### 5 Education

Hoor Academy Sponsorship 20 Students	6,000	6,000
Hoor Academy	220	-
Lote Tree Foundation	500	-
	<u>6,720</u>	<u>6,000</u>

### 6 Humanitarian Assistance

Read Foundation for Yemen Appeal through AML	-	1,020
NMJ-Msa Ebrahim Laving Family Assistance	-	2,000
NMJ-Msa Covid Relief Assistance	-	1,000
NMJ-Nrb Covid Relief Assistance	-	1,000
DareSalam Memon Covid Relief Assistance	-	1,000
NMJ-Msa Hot Meal Assistance	1,250	2,600
Turkiye/Syria Earthquake Appeal	2,500	-
Pakistan Flood	2,220	-
Mambrui Borehole	1,750	-
NMJ-NRB. Grant Assistance	3,200	-
Open Kitchen	2,242	-
MCB Ramdhan Appeal	500	-
	<u>13,662</u>	<u>8,620</u>

### 7 Community Development & Relief

Hoor Academy Clinic Project	-	12,500
Dartford Masjid & Islamic Centre	1,500	-
Enfield Town Islamic Centre	2,750	2,500
MCB (Community Development Projects)	-	1,000
Southgate Mosque and Community Centre	9,000	-
Runnymede Muslim Society	750	-
	<u>14,000</u>	<u>16,000</u>

### 8 Medical Assistance Provided

NMJ-Mombasa Covid Relief Appeal	-	3,500
NMJ-Mombasa medical assistance	250	-
NMJ-Nairobi medical assistance	1,000	-
	<u>1,250</u>	<u>3,500</u>

### Total Charitable Grants and Donations Distributed

<u>96,732</u>	<u>93,155</u>
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# NASSERPURIA MEMON UK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### 9 Members Burial Reserve

This reserve represents members' contributions for their burial costs under a Scheme discontinued in 2003

16,805	16,805
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### 10 Gift Aid Allocation (Claim 2020/2021)

Educational Development Fund	-	4,500
Humanitarian Relief Fund	-	4,500
Community Development Fund	-	4,500
Burial Fund	-	1,500
General Fund	-	1,180
	<u>-</u>	<u>16,180</u>

Gift Aid received in year ending 31 March 2023 which was claimed for the year ending March 2022, has been taken as income in the year ending 31 March 2023

### 11 Allocation of Excess of Income over Expenditure

General Fund	635	4,407
Medical Fund	2,250	-
Burial Fund	1,000	-
Educational Development Fund	2,250	-
Humanitarian Relief Fund	2,250	-
Community Development & Relief	2,250	-
	<u>10,635</u>	<u>4,407</u>

### 12 Accruals & Deferred Income

Rental income prepaid	670	670
Zakat Prepaid (see Note below)	27,900	-
Fidya/Sadaqa Prepaid	1,250	-
Membership Prepaid	180	-
Accruals	-	300
	<u>30,000</u>	<u>970</u>

**Note:** This represents Zakat money received before 31/03/2023, and remitted to beneficiaries after the financial year end, in April 2023

**NASSERPURIA MEMON UK**

England & Wales - Charity number 1178851

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# Accounts

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Charity Registration No. 1178851 (England and Wales)

**NASSERPURIA MEMON UK**  
**TRUSTEES' ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# NASSERPURIA MEMON UK

## CHARITY INFORMATION

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### CIO Trustees

Anver Kasmani	Chairman
Ayyaz Kasmani	Secretary
Zainul-Abedin Macci	Treasurer
Rosemin Mussa	
Rehmet Mohamed	
Naazim Macci	
Mushtak Macci	(Retired 6 June, 2021)
Naeem Kasmani	(Retired 6 June, 2021)
Arif Mohamed	(Retired 6 June, 2021)
Muhammadali Macci	(Elected 6 June, 2021)
Nasha Khandwalla	(Elected 6 June, 2021)
Nadia Macci	(Elected 6 June, 2021)

### Independent Examiners

Watergates  
Chartered Certified Accountants  
109 Coleman Road  
Leicester  
LE5 4LE

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# NASSERPURIA MEMON UK

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# **NASSERPURIA MEMON UK**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

---

The Board of Trustees present their report in accordance with the Charities Act 2011, together with the accounts for the year and confirm that the latter comply with the requirements of the said Act, the Constitution, and the Charities SORP 2005.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Charity is governed by its Constitution and its objects are to promote and advance the religion of Islam, education, and relief from poverty. Religious, social, cultural, and educational activities including community welfare and fund raising are also the objectives of the Charity.

#### **Appointment of trustees**

Appointment of trustees is governed by the Constitution of the Charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. No trustee has any beneficial interest in the Charity and all of them are members of the Charity.

The trustees who served during the year and up to the date of the signature of the accounts were:

Anverali Kasmani - Chairman  
M Ayyaz Kasmani - Secretary  
Zainul-Abedin M Macci - Treasurer  
Muhammedali Macci  
Nasha Khandwala  
Nadia Macci  
Naazim Macci  
Rosemin Mussa  
Rehmet Mohamed

#### **Organisation**

In accordance with the Constitution the affairs of the Charity are managed by the Board of Trustees, three of whom are executive trustees, who are elected for a term of two years.

#### **Related parties**

There are no related parties that require disclosure.

#### **Risk policy**

The Board of Trustees have examined the major strategic, business, and operational risks which the Charity faces and confirm that systems are in place to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

### **ACHIEVEMENTS AND PERFORMANCE**

The Board of Trustees are pleased to state that the Charity has continued with its principal activities. Following the lifting of the Covid 19 restrictions, the activities of the Charity are back to levels prior to the lockdowns and the results for the year are satisfactory.

# NASSERPURIA MEMON UK

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022 (continued)

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### FINANCIAL REVIEW

#### Reserves Policy

It is the policy of the Charity to maintain a General Fund at a level which provides sufficient funds to cover management, administration, and support costs.

#### Accounting and reporting responsibilities

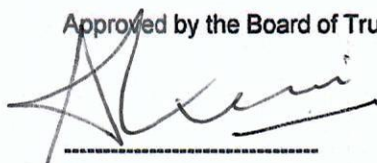
The trustees are responsible for preparing the Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and the application of resources of the Charity for the period.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any given time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provision of the Constitution. They 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.

#### Independent Examiner

Watergates, Chartered Certified Accountants, have expressed their willingness to be reappointed as independent examiners and the Board of Trustees propose to nominate them to continue in that capacity until the next AGM.

Approved by the Board of Trustees on 14/19/22 and signed on its behalf by:



Member (Chairperson)



Member (Secretary)

# **NASSERPURIA MEMON UK**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NASSERPURIA MEMON UK**

---

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NASSERPURIA MEMON UK**

We report on the accounts of the Trust for the year ended 31 March 2022 which are set out in Pages 4 to 8.

#### **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(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is our responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
3. to state whether particular matters have come to our attention.

#### **Basis of independent examiner's statement**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 seeking 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 examiner's statement**

In the course of our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met,

or,

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**WATERGATES**  
**Chartered Certified Accountant**

.....  
109 Coleman Road  
Leicester  
LE5 4LE

# NASSERPURIA MEMON UK

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Income</b>					
Membership Fees receivable			6,910.00		7,170.00
Zakat Collection			53,600.00		49,700.00
General donations, Sadhakha / Lillah/Fidya			4,445.00		1,415.00
Donation Cemetary Maintenance			300.00		-
Qurbani			2,500.00		2,350.00
			<u>67,755.00</u>		<u>60,635.00</u>
<b>Expenses and Donations</b>					
General donations, Sadhakha/Lillah/Fidya	3	5,435.00		1,600.00	
Qurbani		2,500.00		2,350.00	
Meetings & Events		115.00		319.00	
Subscriptions		135.00		-	
Mobile Phone		73.00		-	
Zakat Disbursed	4	53,600.00		49,700.00	
Bank Charges		337.00		240.00	
Eid Gift		611.00		-	
Cemetary maintenance		810.00		808.00	
			<u>(63,616.00)</u>	<u>808.00</u>	<u>(55,017.00)</u>
Excess of income over expenditure			4,139.00		5,618.00
<b>Rental Income from 402 Cutmore Ropeworks</b>					
Rent received		11,400.00		11,400.00	
Expenses	2	(6,132.00)		(7,972.00)	
Net rental income (see note below)		5,268.00		3,428.00	
Educational Development Fund		(1,250.00)		(1,000.00)	
Medical Fund		(1,000.00)		(1,000.00)	
Humanitarian Fund		(1,250.00)		(1,000.00)	
Burial Fund		(1,000.00)		-	
Property Sinking Fund		(500.00)		-	
Rental income after charitable allocations and provisions			268.00		428.00
<b>Excess income over expenses and donations transferred to General Fund</b>			<u>4,407.00</u>		<u>6,046.00</u>

### Note on allocation of rental income

A minimum of 60% of the net rental income is distributed to Charitable Funds in line with assurances given to the Property Fund Donors.

# NASSERPURIA MEMON UK

## BALANCE SHEET AS AT 31 MARCH 2022

	Notes	<u>2022</u> £	£	<u>2021</u> £	£
<b>Fixed Assets</b>					
Brookwood Cemetery			12,677		12,677
402 Cutmore Ropeworks			145,925		145,925
Tangible assets	1		<u>158,602</u>		<u>158,602</u>
<b>Current Assets</b>					
Contribution in arrears		2,460		1,330	
Other Debtors		500		-	
Cash at bank		<u>78,948</u>		<u>68,936</u>	
		81,908		70,266	
<b>Current Liabilities</b>					
Accruals & Deferred Income		<u>(970)</u>		<u>(760)</u>	
<b>Net Current Assets</b>			80,938		69,506
<b>Total Assets Less Current Liabilities</b>			<u><u>239,540</u></u>		<u><u>228,108</u></u>
<b>General Fund</b>					
Balance brought forward		31,840		25,794	
Excess of Income over expenditure		4,407		6,046	
Allocation from Gift aid	10	<u>1,180</u>		-	
Balance carried forward			37,427		31,840
<b>Medical Fund</b>					
Balance brought forward		4,204		6,204	
Allocations from Rental Income		1,000		1,000	
Donations received		2,000		-	
<i>Less</i> : Medical assistance Provided	8	<u>(3,500)</u>		<u>(3,000)</u>	
Balance carried forward			3,704		4,204
<b>Burial Fund</b>					
Balance brought forward		1,450		19,755	
Transfer to Members Burial Reseve	9	-		(16,805)	
Muslim Burial Fund assistance		(250)		(1,000)	
Hounslow Burial Services Donation		(500)		(500)	
Allocation from Gift Aid	10	1,500		-	
Allocation from Rental Income		<u>1,000</u>		-	
Balance carried forward			3,200		1,450

# NASSERPURIA MEMON UK

## BALANCE SHEET AS AT 31 MARCH 2022

<b>Members Burial Reserve</b>	9		16,805		16,805
<b>Educational Development Fund</b>					
Balance brought forward		5,688		4,966	
Allocation From Gift Aid	10	4,500		3,607	
Allocations from Rental Income		1,250		1,000	
Hoor Academy Students Sponsorship		3,595		3,115	
<u>Less</u> : Educational assistance provided	5	<u>(6,000)</u>		<u>(7,000)</u>	
Balance carried forward			9,033		5,688
<b>Humanitarian Relief Fund</b>					
Balance brought forward		9,340		14,621	
Allocation from Rent Account		1,250		1,000	
Allocation from Gift Aid	10	4,500		3,607	
Donations Received		3,770		8,215	
<u>Less</u> : Humanitarian assistance provided	6	<u>(8,620)</u>		<u>(18,103)</u>	
Balance carried forward			10,240		9,340
<b>Community Development &amp; Relief</b>					
Balance brought forward		11,356		7,749	
Allocation from Gift Aid	10	4,500		3,607	
Donations Received		11,350		4,000	
Grants Provided	7	<u>(16,000)</u>		<u>(4,000)</u>	
Balance carried forward			11,206		11,356
<b>Property Sinking Fund</b>					
Balance brought forward		1,500		1,500	
Allocation from Rent Account		500		-	
Balance carried forward			2,000		1,500
<b>Property Fund</b>					
Balance brought forward and carried forward			145,925		145,925
<b>TOTAL FUND</b>			<u><u>239,540</u></u>		<u><u>228,108</u></u>

We approve the accounts set out on pages 4 to 8. We acknowledge our responsibility for the accounts and for providing Watergates with all the information and explanations necessary for its compilation.

Chairman: 

Treasurer: 

Date: 14/08/2022

# NASSERPURIA MEMON UK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### 1 Tangible fixed assets

	Freehold burial land £	Long leasehold property £	Total £
<b>Cost or Valuation</b>			
As At 1 April 2021 & at 31 March 2022	12,677	145,925	158,602
<b>Depreciation</b>			
As At 1 April 2021 & at 31 March 2022	-	-	-
<b>Net book value</b>			
At 31 March 2022	12,677	145,925	158,602
At 31 March 2021	12,677	145,925	158,602

### 2 Rental expenses

	2022 £	2021 £
Management Fees	1,094	1,094
Insurance	340	245
Service Charges	4,498	3,668
Ground Rent	200	200
Tenancy Extension Fees	-	180
Repairs & Renewals	-	1,810
Property Licencing	-	685
Sundry	-	90
	6,132	7,972

Contingent Liability: The Property Managers of the Block have formally notified the CIO of a liability of £15,480.00 for installation of Fire Safety Measures in case the application under the Government Building Safety Fund (BSF) is not approved.

### Charitable Grants and donations distributed 2021-2022

	2022 £	2021 £
<b>3 Sadaqa / Lillah / Fidya</b>		
Birds of Paradise	325	-
Al-Huda Foundation	580	-
Mambrui Group	3,105	-
Hoor Academy	100	-
Bomu Orphanage	800	-
Open Kitchen	425	-
Lote Tree Foundation	100	-
Fidya	-	150
Local appeals : Sakoon through cancer	-	500
Local appeals : Halo children café	-	450
Ambulance assistance to Darusallam masjid	-	500
	5,435	1,600

# NASSERPURIA MEMON UK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

<b>4</b>	<b>Zakaat Distributed through various partners</b>	53,600	49,700
<b>5</b>	<b>Education</b>		
	Hoor Academy Sponsorship 20 Students	6,000	6,000
	Supply of educational material - hoor academy	-	1,000
		<u>6,000</u>	<u>7,000</u>
<b>6</b>	<b>Humanitarian Assistance</b>		
	Read Foundation for Yemen Appeal through AML	1,020	-
	NMJ-Msa Ebrahim Laving Family Assistance	2,000	-
	NMJ-Msa Covid Relief Assistance	1,000	-
	NMJ-Nrb Covid Relief Assistance	1,000	-
	Dar-es-Salaam Memon Covid Relief Assistance	1,000	-
	NMJ-Msa Hot Meal Assistance	2,600	-
	Bread appeal	-	4,200
	open kitchen	-	3,338
	<u>Sadaga/Food Ration:</u>		
	NMJ Mombasa	-	4,915
	NMJ Nairobi	-	4,300
	Memon Jamat Dar-es-Salaam	-	1,050
	Mambrui Group	-	300
		<u>8,620</u>	<u>18,103</u>
<b>7</b>	<b>Community Development &amp; Relief</b>		
	Hoor Academy Clinic Project	12,500	-
	Hoor Academy Kitchen/Hall Development	-	4,000
	Enfield Town Islamic Centre	2,500	-
	MCB (Community Development Projects)	1,000	-
		<u>16,000</u>	<u>4,000</u>
<b>8</b>	<b>Medical Assistance Provided</b>		
	NMJ-Mombasa Covid Relief Appeal	3,500	-
	Master Suail through NMJ Mombasa	-	3,000
		<u>3,500</u>	<u>3,000</u>
	<b>Total Charitable Grants and Donations Distributed</b>	<u><b>93,155</b></u>	<u><b>83,403</b></u>
<b>9</b>	<b>Members Burial Reserve</b>		
	This reserve represents members' contributions for their burial costs under a Scheme discontinued in 2003	16,805	16,805
<b>10</b>	<b>Gift Aid Allocation</b>		
	Educational Development Fund	4,500	3,607
	Humanitarian Relief Fund	4,500	3,607
	Community Development Fund	4,500	3,607
	Burial Fund	1,500	-
	General Fund	1,180	-
		<u>16,180</u>	<u>10,821</u>

**NASSERPURIA MEMON UK**

England & Wales - Charity number 1178851

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# Accounts

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Charity Registration No. 1178851 (England and Wales)

**NASSERPURIA MEMON UK**  
**TRUSTEES' ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# NASSERPURIA MEMON UK

## CHARITY INFORMATION

---

**CIO Trustees**

Anverali Kasmani	Chairman
M Ayyaz Kasmani	Secretary
Zainul-Abedin M Macci	Treasurer
Mushtakali Macci	
Arif Mohamed	
Abdulnaeem Kasmani	
Naazim Macci	
Rosemin Mussa	
Rehmet Mohamed	

**Independent Examiner**

Leigh Carr  
Chartered Accountants  
12 Helmet Row London  
EC1V 3QJ

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# NASSERPURIA MEMON UK

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# **NASSERPURIA MEMON UK**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

---

The Board of Trustees present their report in accordance with the Charities Act 2011, together with the accounts for the year and confirm that the latter comply with the requirements of the said Act, the Constitution, and the Charities SORP 2005.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Charity is governed by its Constitution and its objects are to promote and advance the religion of Islam, education, and relief from poverty. Religious, social, cultural, and educational activities including community welfare and fund raising are also the objectives of the Charity.

#### **Appointment of trustees**

Appointment of trustees is governed by the Constitution of the Charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. No trustee has any beneficial interest in the Charity and all of them are members of the Charity.

The trustees who served during the year and up to the date of the signature of the accounts were:

Anverali Kasmani  
M Ayyaz Kasmani  
Zainul-Abedin M Macci  
Mushtakali Macci  
Arif Mohamed  
Abdulnaeem Kasmani  
Naazim Macci  
Rosemin Mussa  
Rehmet Mohamed

#### **Organisation**

In accordance with the Constitution the affairs of the Charity are managed by the Board of Trustees, three of whom are executive trustees, who are elected for a term of two years.

#### **Related parties**

There are no related parties that require disclosure.

#### **Risk policy**

The Board of Trustees have examined the major strategic, business, and operational risks which the Charity faces and confirm that systems are in place to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

### **ACHIEVEMENTS AND PERFORMANCE**

The Board of Trustees are pleased to state that the Charity has continued with its principal activities, albeit at a lesser degree than the previous years. This is on account of the Covid 19 restrictions but are nevertheless satisfied, under the circumstances, with the results for the year.

# NASSERPURIA MEMON UK

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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### FINANCIAL REVIEW

#### Reserves Policy

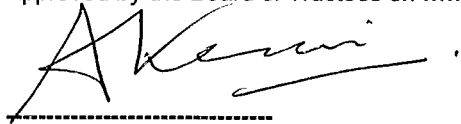
It is the policy of the Charity to maintain a General Fund at a level which provides sufficient funds to cover management, administration, and support costs.

#### Accounting and reporting responsibilities

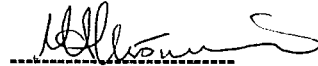
The trustees are responsible for preparing the Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and the application of resources of the Charity for the period.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any given time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provision of the Constitution. They 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 Board of Trustees on 06/06/21 and signed on its behalf by:



Member (Chairperson)



Member (Secretary)

# **NASSERPURIA MEMON UK**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NASSERPURIA MEMON UK**

---

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NASSERPURIA MEMON UK**

We report on the accounts of the Trust for the year ended 31 March 2021 which are set out in Pages 4 to 8.

#### **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(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is our responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
3. to state whether particular matters have come to our attention.

#### **Basis of independent examiner's statement**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 seeking 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 examiner's statement**

In the course of our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met,

or,

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Noorali Jin FCCA  
Leigh Carr  
Chartered Accountants**

.....  
12 Helmet Row  
London  
EC1V 3QJ

# NASSERPURIA MEMON UK

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021	2020
		£	£
<b>Income</b>			
Membership fees / Donations receivable		7,170	6,260
Zakat collection		49,700	36,727
Sadakah, lillah donations and general donations		1,415	925
Qurbani		2,350	1,690
		<u>60,635</u>	<u>45,602</u>
<b>Expenses and donations</b>			
Sadakah & lillah donations	3	1,600	930
Hall hire, meetings & events		72	5,813
Cemetery maintenance		808	-
Qurbani		2,350	1,690
Zakat payable	4	49,700	36,727
Bank charges		240	251
Subscriptions		135	-
Subscriptions, printing & stationary		112	75
		<u>(55,017)</u>	<u>(45,486)</u>
Excess of income over expenses and donations		5,618	116
<b>Rental income from 402 Cutmore Ropeworks</b>			
Rent received		11,400	11,400
Dilapidation costs recovered		-	950
Expenses	2	(7,972)	(6,165)
Net rental income (see note below)		3,428	6,185
Transfer to Educational Development Fund		(1,000)	(1,000)
Transfer to Medical Fund		(1,000)	-
Transfer to Humanitarian		(1,000)	(2,000)
Transfer to Burial Fund		-	(2,000)
Transfer to Property Sinking Fund		-	(500)
Rental income after charitable allocations and provisions		<u>428</u>	<u>685</u>
Excess income over expenses and donations transferred to General Fund		<u>6,046</u>	<u>801</u>

### Note on allocation of rental income

This is distributed 60% to Charitable Funds in line with assurances given to the Property Fund Donors.

# NASSERPURIA MEMON UK

## BALANCE SHEET AS AT 31 MARCH 2021

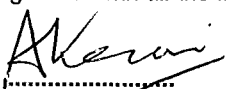
	Notes	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	1		158,602		158,602
<b>Current assets</b>					
Contribution in arrears		1,330		200	
Other debtors		-		9,680	
Cash at bank and in hand		68,936		59,182	
			<u>70,266</u>	<u>69,062</u>	
<b>Current liabilities</b>					
Accruals and deferred income		760		1,150	
				<u>1,150</u>	
<b>Net current assets</b>			<u>69,506</u>		<u>67,912</u>
<b>Total assets less current liabilities</b>			<u><b>228,108</b></u>		<u><b>226,514</b></u>
<b>General fund</b>					
Balance brought forward			25,794		24,993
Excess of income over expenditure			6,046		801
			<u>31,840</u>		<u>25,794</u>
Balance carried forward					
<b>Medical fund</b>					
Balance brought forward			6,204		6,204
Allocations from rent account			1,000		-
Less: medical assistance provided	8		(3,000)		-
			<u>4,204</u>		<u>6,204</u>
Balance carried forward					
<b>Burial fund</b>					
Balance brought forward			19,755		18,475
Allocation from rent account			-		2,000
Transfer to members burial reserve	9		(16,805)		-
Less: Muslim Burial Fund			(1,000)		
Less: Hounslow Masjid Burial Service			(500)		
Less: Cemetery maintenance			-		(720)
			<u>1,450</u>		<u>19,755</u>
Balance carried forward					

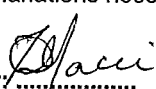
# NASSERPURIA MEMON UK

## BALANCE SHEET AS AT 31 MARCH 2021

	Notes	£	2021 £	£	2020 £
<b>Members Burial Reserve</b>	<b>9</b>		16,805		-
<b>Educational Development Fund</b>					
Balance brought forward			4,966		4,957
Allocations from Gift Aid	<b>10</b>		3,607		5,839
Allocations from rent account			1,000		1,000
Donations received			3,115		3,870
Less: Educational assistance provided	<b>5</b>		(7,000)		(10,700)
Balance carried forward			5,688		4,966
<b>Humanitarian Relief Fund</b>					
Balance brought forward			14,621		10,531
Allocation from rent account			1,000		2,000
Allocations from Gift Aid	<b>10</b>		3,607		2,340
Donations received			8,215		750
Less: Humanitarian assistance provided	<b>6</b>		(18,103)		(1,000)
Balance carried forward			9,340		14,621
<b>Community Development</b>					
Balance brought forward			7,749		1,750
Allocations from Gift Aid	<b>10</b>		3,607		8,499
Donations received			4,000		1,000
Grants provided	<b>7</b>		(4,000)		(3,500)
Balance carried forward			11,356		7,749
<b>Property Sinking Fund</b>					
Balance brought forward			1,500		1,000
Allocation from rent account			-		500
Balance carried forward			1,500		1,500
<b>Property Fund</b>					
Balance brought forward and carried forward			145,925		145,925
<b>Total Fund</b>			<b>228,108</b>		<b>226,514</b>

We approve the accounts set out on pages 4 to 8. We acknowledge our responsibility for the accounts and for providing Leigh Carr with all the information and explanations necessary for its compilation.

Chairman: 

Treasurer: 

Date: 06/06/21

# NASSERPURIA MEMON UK

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

### 1 Tangible fixed assets

	Freehold burial land £	Long leasehold property £	Total £
<b>Cost or valuation</b>			
At 1 April 2020 & at 31 March 2021	12,677	145,925	158,602
<b>Depreciation</b>			
At 1 April 2020 & at 31 March 2021	-	-	-
<b>Net book value</b>			
At 31 March 2021	12,677	145,925	158,602
At 31 March 2020	12,677	145,925	158,602

	2021 £	2020 £
<b>2 Rental expenses</b>		
Management fees	1,094	1,094
Insurance	245	38
Service charges	3,668	3,430
Ground rent	200	300
Repairs and maintenance	1,810	-
Property licensing	685	-
Tenancy extension fees	180	-
Legal and transfer costs	-	926
Sundry	90	377
	7,972	6,165

### Contingent liability

The property managers of the block have formally notified the CIO of a liability £15,480 arising from installation of Fire Safety Measures in case the application under the government Building Safety Fund (BSF) is not approved.

# NASSERPURIA MEMON UK

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

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<u>Charitable Grants and donations distributed 2020-2021</u>		£	£
<b>3 Sadaqah / Lillah / Fidya</b>			
Fidya	150		
Local appeals: Sakoon and Halo	950		
Ambulance assistance to Darusallam Masjid	<u>500</u>		1,600
<b>4 Zakaat Distributed through various partners</b>			49,700
<b>5 Education</b>			
20 Students education sponsorship (Hoor Academy)	6,000		
Supply of educational material (Hoor Academy)	<u>1,000</u>		7,000
<b>6 Humanitarian assistance</b>			
Bread appeal (Mombasa)	4,200		
Open kitchen appeal (Hounslow)	3,338		
<u>Sadqah / Food Ration</u>			
NMJ Mombasa	4,915		
NMJ Nairobi	4,300		
Memon Jamat Dar-es-Salaam	1,050		
Mambrui Group	<u>300</u>		18,103
<b>7 Community development</b>			
Hoor Academy kitchen / hall development			4,000
<b>8 Medical assistance (Master Suhail appeal: NMJ Mombasa)</b>			<u>3,000</u>
<b>Total Charitable Grants and Donations Distributed 2020 - 2021</b>			<u><u>83,403</u></u>
<b>9 Members burial reserve</b>			
This reserve represents the contributions from members towards their burial costs under a scheme discontinued in 2003.			
<b>10 Gift Aid allocation (Claim 2019 / 2020)</b>			
Educational development fund			3,607
Humanitarian relief fund			3,607
Community development			<u>3,607</u>
			<u><u>10,821</u></u>

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