

ANJUMAN-E-BURHANI (LONDON)

England & Wales · Charity number 1078595

Details

Status Registered

Legal form Trust

Registered 1999-12-14

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

Contact

Address House No 5
Dar-Ul-Emarat
Mohammedi Park
Rowdell Road
Northolt Industrial Park
NORTHOLT

Phone 02088415623

Email londonjamaat@alvazarat.org

Website www.londonjamaat.com

Activities

Objects: THE TRUSTEES SHALL 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 JAMAT OF LONDON AND IN PARTICULAR FOR THE FOLLOWING PURPOSES:1. THE PREACHING AND PRACTISING 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.

Activities: To motivate advance and propagate education and learning, including the administration and organisation of religious and temporal affairs, of the Dawoodi Bohra Jamaat of London.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Buckinghamshire
- Kent
- Surrey
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£4,434,802	£2,287,118	£4,530,923	44
2023-12-31	£3,465,286	£1,816,180	£2,383,239	40
2022-12-31	£2,012,269	£2,081,105	£1,866,845	11
2021-12-31	£2,047,625	£1,766,874	£1,935,681	11
2020-12-31	£1,638,865	£1,294,410	£1,654,930	10

Trustees

Name	Role	Appointed
Ammar Mohammed Burhanuddin Jamaluddin	Chair	2023-07-31
Abdul Kadir Rajbhoy		2023-07-31
Bhaisaheb Farazdaq Zainuddin		2018-03-16
HASSAN MUSTAFA SAFIYUDDIN		2023-07-31
Idris Amir Arsiwala		2023-07-31
Juzar Yusuf Maimoon		2023-07-31
Juzer Sadakali Jafferji Kimti		2023-07-31
MURTAZA KADERBHAI		2023-07-31
Moez Rajabali Dungarwalla		2023-07-31
Mohammed Abbas Kuvawalla		2023-07-31
Mohsin Shabirali Nurbhai		2023-07-31
Moiz Ebrahim		2023-07-31
Moiz Fakhruddin Kapasi		2023-07-31
Mufaddal Mustafa Gulamali		2023-07-31
Murtaza Fakhruddin Amin		2018-03-16
Murtaza Hassanali		2023-07-31
Murtaza Yahya Gulamali		2023-07-31
Mustafa Mohsinali Bharmal		2023-07-31
Mustanseer Moiz Sadarwala		2023-07-31
Shabbir Ammar Jamaluddin		2023-07-31
Shabir Moizali Khambalia		2023-03-31
Taher Shabbir Abidali		2023-07-31

Accounts

Charity registration number: 1078595

Anjuman-E-Burhani (London)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Anjuman-E-Burhani (London)

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Anjuman-E-Burhani (London)

Reference and Administrative Details

Trustees

Amil Saheb of London - President
Shabbir bhaisaheb Shahzada Ammar bhaisaheb Jamaluddin - Vice President
Hasan bhaisaheb Mustafa bhaisaheb Safiyuddin
Farazdaq bhaisaheb Abdulqadir bhaisaheb
Shaikh Shabbir bhai Shaikh Moizali bhai Khambalia - Secretary
Shaikh Juzer bhai Shaikh Yusuf bhai Maimoon - Joint Secretary
Shaikh Murtaza bhai Shaikh Fakhruddin bhai Amin -Treasurer
Moiz bhai Shaikh Arifhusain bhai Ebrahim - Joint Treasurer
Shaikh Mustafa bhai Mohsinali bhai Bharmal
Shaikh Murtaza bhai Shaikh Amirali bhai Kaderbhai
Shaikh Moiz bhai Shaikh Rajabali bhai Dungarwalla
Shaikh Idris bhai Shaikh Aamir bhai Arsiwala
Shaikh Mufaddal bhai Shaikh Mustafa bhai Gulamali
Mulla Juzer bhai Sadiqali bhai Kimti
Mulla Murtaza bhai Shaikh Yahya bhai Gulamali
Mulla Mohsin bhai Shabbirali bhai Nurbhai
Mulla Taher bhai Shaikh Shabbir bhai Abidali
Mulla Moiz bhai Shaikh Fakhruddin bhai Kapasi
Mulla Murtaza bhai Shaikh Alihusain bhai Hassanali
Abdulkadir bhai Shaikh Najmuddin bhai Rajbhoy
Mohammed bhai Abbas bhai Kuvawalla
Mustansir bhai Moiz bhai Sadarwala

Advisory Council

Shaikh Yusuf bhai Shaikh Abdulhusain bhai Maimoon
Shaikh Abdulhusain bhai Mulla Taherali bhai Taherali
Shaikh Hamzaali bhai Ghulamabbas bhai Jiwanji
Shaikh Amirali bhai Taiyebali bhai Kaderbhai
Shaikh Yunus bhai Shaikh Abdulkader bhai Haidermota
Shaikh Akbar bhai Taherali bhai Mookhtiar
Shaikh Mustafa bhai Shaikh Fidaali bhai Gulamali
Shaikh Shabbir bhai Shaikh Abdilali bhai Abidali
Shaikh Aziz bhai Husain bhai Hussain
Shaikh Murtaza bhai Shaikh Taiyebali bhai Taiyabali (Najmi)
Shaikh Aliasgar bhai Shaikh Fakhruddin bhai Bagichawala

Charity Registration Number

1078595

Principal address

Mohammedi Park
Rowdell Road
Northolt Industrial Estate
Northolt
Middlesex
UB5 6AG

Anjuman-E-Burhani (London)

Reference and Administrative Details (continued)

Auditor	Tahas & Co Ltd Chartered Certified Accountants and Registered Auditors 760 Eastern Avenue Newbury Park Ilford Essex IG2 7HU
Solicitors	Broadfield UK One Bartholomew Close London EC1A 7BL
Bankers	Habib Bank AG Zurich 5-7 High Street Southall Middlesex UB1 3HA Barclays Bank PLC Bradford Market Street Leicester Leicestershire LE87 2BB

Anjuman-E-Burhani (London)

Trustees' Report

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective from 1 January 2015).

Objectives and activities

The Trustees hold the Trust Fund and its income upon trust to apply them for the religious and charitable purpose, particularly to administer, manage and organize the affairs of the Dawoodi Bohra Jamaat of London as per the "12 Umoor Programme" introduced by the 53rd al-Dai al Mutlaq, His Holiness Dr Syedna Mufaddal Saifuddin TUS and particularly for the following purposes.

- To advance and propagate education and learning, including the administration and organisation of religious and temporal affairs, of the Dawoodi Bohra Jamaat of London and to practise and observe Islamic religion in conformity with al-Quran, Islamic Shariat and the Fatimi philosophy, culture and traditions, all as interpreted by al-Dai al-Mutlaq.
- To advance education and learning including, but not limited to, supporting religious schools, secular educational institutions and scholastic prizes and promoting literature and languages, especially the Arabic language and Lisan al-Dawat.
- The relief of need, hardship and distress.
- The provision and assistance in the provision of facilities for the recreation and other leisure time occupations of the beneficiaries particularly for women and young people in the interests of social welfare and so that their condition of life may be improved.
- To advance Islam and to provide other charitable relief in accordance with the terms of the Trust Deed.

The policy of the Trust continues to be to seek support and provide for the aims as stated.

The Trust organises events where the teaching of Islam and the nature of the Islamic faith is shared with non-Muslims.

The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives in setting the grant making policy for the year.

The Trust has established its grant making policy to achieve its objects for the public benefit for the advancement of religious and charitable purposes of the Dawoodi Bohra Jamaat of London in particular and the community at large. Grants are made at the discretion of the Trustees in respect of any application from individuals or institutions that may apply for assistance within the objects of the Trust. Formal applications are required setting out the reasons for the grant. The policy of the Trustees is to make large single grants rather than many smaller ones.

Achievements and performance

The main sources of income of the Trust are the regular contributions from the community supplemented by other donations from minor sources and connected charities.

The Achievements and performance of the Trust are highlighted as per "12 Umoor Programme classified into 12 main categories consisting the following:

Anjuman-E-Burhani (London)

Trustees' Report (continued)

1. Umoor Deeniyah - Religious Affairs

The Trustees year round maintain a suitable environment, by adherence to the tenets of Islam. The Trust normally has around 300 religious gathering during the year. The Trustees during the pandemic ensured that all religious affairs were carried out through online programmes.

2. Umoor Taalimiyah - Education

The Trust supported education to learners of all ages to enable them to face the challenges of the current time, by organises classes for children on Saturdays and evenings. There are around 400 children attending these classes during the year supported by 40 members of staff and volunteers.

3. Umoor Marafiq Burhaniyah - Welfare

The Trust carried out various initiatives to ensure every community member's living standards, especially their religious, economic, educational, household, health and food standards were uplifted.

4. Umoor Maliyah - Budgeting and Accounts

The Trustees ensured that all financial matters were handled responsibly and transparently. Budgets were set for each department, and proper records were maintained for all income and expenditure. The Trust also held practical sessions on home budgeting, especially aimed at women and young adults, to encourage financial literacy and responsible money management within the community.

5. Ummor Mawarid Bashariyah - Human Resources

The Trustees through various human resource programmes identify the relevant skill sets of community members. This helps the Trust to engage these volunteers for offering their services in the relevant fields i.e Information technology, Accounts and Education.

6. Umoor Dhakheliyah - Internal Affairs - IT/Communication/Statistics

This year, the internal affairs team continued to improve our IT and communication systems by:

- Rolling out the jamaat portal enabling community members to make donations with ease
- Enhancing the PA and AV systems based on user feedback
- Keeping the community website updated with event information
- Supporting other departments with IT assistance
- Managing annual data updates as required by ITS
- Providing A/V and presentation support for seminars, quizzes, and competitions
- Managing broadcast messages and event communications efficiently

7. Ummor Kharijiyah - Public Relations

The Trust continuously engages with the local and wider communities by organising events such as the Ramadham Iftaar Dinner and various fetes

8. Ummor Qaza - Legal Affairs

The Trust looks into ensuring all members of the community live in harmony and mutual understanding.

9. Umoor Faiz al Mawaid al Burhaniyah and Niyaz- Meals from the community kitchen

The Trust provides all community members nutritious and sufficient meals on a daily basis. There are around 1000 daily meals prepared in community kitchen for all members of the community. The key responsibility of procurement, food preparation, quality checks and health and safety is maintained on a regular basis. In order to further improve hygiene standards and for ease of distribution, there were significant upgrades made to the kitchen.

10. Umoor Iqtisadiyah - Finance and Business Development

Anjuman-E-Burhani (London)

Trustees' Report (continued)

The Trust encourages business start up and development through counselling, skills development and the provision of shariah compliant business loans; several loans were made to businesses to support this objective. In order to be able to provide shariah compliant loans to community members for non-business needs, such as home improvements, education and travel for pilgrimage, advancement was made with FCA registration in this respect.

11. Umoor Amlaak - Properties

The Trustee ensured that the maintenance of properties, legal documentation and development is carried out regularly. The Trust provides necessary funds to provide assistance to the Husaini Masjid and Mohammedi Park Management Trust for the maintenance and upkeep of the Masjid built for the community. This year saw the beginning of a three to four year fundraising exercise called The Capital Project. The money raised is entirely for repairs and renovations to the masjid building. This year saw the installation of additional disabled toilets, renovation of the windows, refurbishment of the locker areas, refurbishment of the serving areas of the kitchen and a new ghusul room.

12. Umoor Sehhat - Health and Hygiene Activity

The Trustee ensured that all aspects of health, cleanliness, environment and sports are maintained for all community members. The Trusts regulary organises Medical Camps, Health Awareness Programmes and sports tournaments.

Financial review

The Statement of Financial Activities on page 14 shows the incoming and outgoing resources for the year.

The Trust's income increased in the year with total income of £4,434,802 (2023: £2,332,574). Regular contributions offered by the Jamaat community including gift aid increased by £46,795 to £1,234,335. Furthermore income from other charitable activities increased from £1,132,712 to £3,188,455. The increase is due to two areas: firstly, donations received from Dawat-e-Hadiyah Trust amounting to £1.8m specifically for the welfare of community members including a corpus from which business loans can be granted. Secondly, donations received for The Capital Projects amounted to £472,143 which was donated entirely to the charitable trust which carries out the management and refurbishment of the mosque.

After allowing for resources expended on charitable activities, the surplus for the year was £2,147,684 (2023: £516,394).

The balance sheet on page 15 shows the financial position of the Trust at 31 December 2024.

At the year end, total net assets were £4,530,923 compared with £2,383,239 for the previous year.

Reserves policy

The reserves policy is to hold funds to enable the Trust to carry out its operations and at an adequate level to meet its objectives. This provides for sufficient funds to be available for all management and administrative costs as well as ensuring adequate funds continue to be available for the costs of the Trust's charitable activities. The balance held as unrestricted funds at 31 December 2024 was £2,629,853 of which £1,354,424 is regarded as free reserves after allowing for funds tied up in tangible fixed assets and debtors (property to be gifted £482,180).

The current level of reserves is therefore considered to be appropriate to meet the ongoing overheads of the Trust.

Investment policy

Anjuman-E-Burhani (London)

Trustees' Report (continued)

The Trust deed authorises the Trustees to make and hold investments using the funds of the charity. The Trustees also have power to hold funds with bankers as necessary. Due to the tenets of the Dawoodi Bohra faith, interest can neither be received nor paid, and as a result, the Trust is part of a network of other connected charities that operate a programme related investment made in the form of interest free loans (Qardan Hasana) to each other and other third parties for the purposes of furthering the objects of the Trust.

Anjuman-E-Burhani (London)

Trustees' Report (continued)

Risk assessment

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate their exposure to those risks.

Future plans

The Trustees do not plan for any significant changes to the Trust's activities.

Structure, governance and management

The Trust was created on 21 December 1997 by the donation of an initial corpus of £786 by the 52nd Dai al - Mutlaq, His Holiness Dr Syedna Mohammed Burhanuddin (RA). The Trust Deed to record the creation of the Trust was completed and signed on 29th November 1999 and registered charity status was confirmed by the Charity Commission on 14th December 1999.

Trustees are appointed by the Dai al-Mutlaq for a term of five years or as may be determined by the Dai al-Mutlaq, and at the expiry date of each such term they retire. At the end of each such term the Dai al-Mutlaq appoints Trustees who may consist of some or all of the retiring Trustees. The Dai al-Mutlaq may appoint additional Trustees at any time during the currency of each term. The person so appointed is a Trustee up to the expiration of the term, so that all Trustees retire simultaneously, provided that at the expiry of the term, the Trustees continue to be Trustees until the Dai al-Mutlaq appoints new Trustees. The Amil Saheb of London is ex-officio a Trustee.

The Trustees named on the legal and administrative information page have served during the year and up to the date of this report.

New Trustees are considered for appointment, taking into account the skill requirements of the Trustee body. The induction process for new Trustees provides them with meetings with the Board of Trustees and with documentation setting out the policies and grant making processes of the Trust, the power and responsibilities of the Trustees and a brief history of the Trust including copy minutes and accounts.

Anjuman-E-Burhani (London)

Trustees' Report (continued)

Meetings of the Trustees are held regularly at which they agree the broad strategy and areas of activity for the Trust. The day to day administration of grants and processing and handling of applications prior to their consideration by the Trustees, together with the administration of expenditure on other charitable activities is delegated to the Secretary and the Treasurer. The activities of the restricted funds are managed by sub-committees who report to the Secretary.

The Trustees consider the board of Trustees as comprising the key management personnel of the Trust in charge of directing, running and controlling the Trust. All Trustees give their time freely and no Trustee remuneration was paid in the year.

This report was approved by the Trustees and signed on their behalf by:

Murtaza Amin

Murtaza Amin (Oct 31, 2025 30:53:16 GMT)
Shaikh Murtaza bhai Shaikh Fakhruddin bhai Amin
Treasurer

Dated: 31st October 2025

Anjuman-E-Burhani (London)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 31 October 2025 and signed on its behalf by:

Murtaza Amin

[Murtaza.Amin.\(Oct.31.,2025.20:53:16 GMT\)](#)

Shaikh Murtaza bhai Shaikh Fakhruddin bhai Amin -Treasurer
Trustee

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London)

Opinion

We have audited the financial statements of Anjuman-E-Burhani (London) (the 'charity') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London) (continued)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 9), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London) (continued)

In identifying and assessing risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, we considered the following

- the nature of the industry and sector, control environment and business performance and performance targets
- results of our enquiries of management and the company's financial manager's own identification and assessment of the risks of irregularities.
- any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations
- Using analytical procedures to identify any unusual or unexpected relationships.

We remained alert to any indications of fraud throughout the audit. As required by auditing standards and taking into account possible pressures to achieve targets, we performed procedures to address the risk of management override of controls and the risk of making inappropriate accounting entries.

We also performed procedures including identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documents. These included those posted to unusual accounts.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mustafa Poonawala

Mustafa Poonawala (Oct 31, 2025 15:08:02 GMT)

Mr M Poonawala (Chartered Certified Accountant and Registered Auditor)

For and on behalf of Tahas & Co Ltd, Statutory Auditor

760 Eastern Avenue
Newbury Park
Ilford
Essex
IG2 7HU

Anjuman-E-Burhani (London)

**Independent Auditor's Report to the Members of Anjuman-E-Burhani (London)
(continued)**

31 October 2025

Tahas & Co Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Anjuman-E-Burhani (London)

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Sabil-ul-Khair-Wal- Barakat	2	1,234,335	-	1,234,335	1,187,540
Charitable activities	3	1,106,280	2,082,175	3,188,455	1,132,712
Other income	4	12,012	-	12,012	12,322
Total income		<u>2,352,627</u>	<u>2,082,175</u>	<u>4,434,802</u>	<u>2,332,574</u>
Expenditure on:					
Charitable activities		<u>(1,766,773)</u>	<u>(520,345)</u>	<u>(2,287,118)</u>	<u>(1,816,180)</u>
Total expenditure		<u>(1,766,773)</u>	<u>(520,345)</u>	<u>(2,287,118)</u>	<u>(1,816,180)</u>
Net income		<u>585,854</u>	<u>1,561,830</u>	<u>2,147,684</u>	<u>516,394</u>
Net movement in funds		585,854	1,561,830	2,147,684	516,394
Reconciliation of funds					
Total funds brought forward		<u>2,043,999</u>	<u>339,240</u>	<u>2,383,239</u>	<u>1,866,845</u>
Total funds carried forward	15	<u><u>2,629,853</u></u>	<u><u>1,901,070</u></u>	<u><u>4,530,923</u></u>	<u><u>2,383,239</u></u>

The funds breakdown for 2023 is shown in note 15.

Anjuman-E-Burhani (London)
(Registration number: 1078595)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	793,249	839,582
Current assets			
Debtors	11	2,374,963	1,483,796
Cash at bank and in hand	12	4,933,308	3,222,335
		7,308,271	4,706,131
Creditors: Amounts falling due within one year	13	(3,570,597)	(3,162,474)
Net current assets		3,737,674	1,543,657
Net assets		4,530,923	2,383,239
Funds of the charity:			
Restricted income funds			
Restricted funds		1,901,070	339,240
Unrestricted income funds			
Unrestricted funds		2,629,853	2,043,999
Total funds	15	4,530,923	2,383,239

The financial statements on pages 14 to 27 were approved by the trustees, and authorised for issue on 31 October 2025 and signed on their behalf by:

Murtaza Amin

[Murtaza Amin \(Oct 31, 2025 20:53:16 GMT\)](#)

Shaikh Murtaza bhai Shaikh Fakhruddin bhai Amin -Treasurer
Trustee

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Anjuman-E-Burhani (London) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Where possible, donations are accounted for on a receivable basis. However, it is recognised that voluntary donations from individuals cannot be treated in this manner where there is no contractually enforceable right to donations promised. For this reason donations from individuals are normally accounted for on a receipts basis.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £5000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	over 5 years straight line basis

Trade debtors

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

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Sabil-ul-khair-Wal-Barakat

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and gifts	1,234,335	1,234,335	1,187,540
	<u>1,234,335</u>	<u>1,234,335</u>	<u>1,187,540</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Charitable activities				
Faiz-ul-Mawaid al Burhaniyah and Niyaz	680,464	-	680,464	617,138
Burial receipts	-	62,811	62,811	72,815
Muvasat	31,019	-	31,019	38,676
Shabab-Ul-Zahabi	2,890	-	2,890	1,682
Madrasah	109,394	-	109,394	129,675
Laagat	1,837	-	1,837	11,256
Burhani Women Association	22	-	22	5,755
Other donations	280,654	2,019,364	2,300,018	255,715
	<u>1,106,280</u>	<u>2,082,175</u>	<u>3,188,455</u>	<u>1,132,712</u>

4 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Rental income	12,012	12,012	12,322

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

5 Expenditure on charitable activities

	Activity undertaken directly £	Total 2024 £	Total 2023 £
Madrasah	37,296	37,296	11,075
Interment and funeral expenses	45,729	45,729	62,812
Darul Imarat expenses	13,071	13,071	16,535
Faiz-ul-Mawaid al Burhaniyah and Niyaz	551,544	551,544	471,923
Muvasat	37,197	37,197	54,629
Staff costs - Madrasah and Faiz-ul-Mawaid al Burhaniyah and Niyaz	234,597	234,597	251,923
Share of support costs (Note 6)	287,321	287,321	299,156
Share of Governance costs (Note 6)	54,648	54,648	61,778
Grants (Note 7)	1,025,715	1,025,715	586,349
	<u>2,287,118</u>	<u>2,287,118</u>	<u>1,816,180</u>

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Other support costs £	Total 2024 £	Total 2023 £
Staff costs	36,437	93,334	129,771	118,463
Depreciation	-	46,333	46,333	46,333
Utilities	386	3,477	3,863	5,400
Repairs and maintenance	5,681	51,129	56,810	80,527
Telephone and fax	1,265	11,388	12,653	17,262
Travelling expenses	2,959	27,680	30,639	32,013
Cleaning	-	16,675	16,675	19,231
Sundry expenses	-	2,797	2,797	165
Printing, postages and stationery	-	8,348	8,348	8,497
Audit fees	4,800	-	4,800	4,800
Auditors' fees for non-audit work	3,120	-	3,120	6,420
Rates	-	7,211	7,211	5,934
Legal and professional	-	1,678	1,678	3,250
Computer expenses	-	10,226	10,226	9,583
Bank Charges	-	7,045	7,045	3,056
	54,648	287,321	341,969	360,934

Support costs relate to those costs incurred directly in support of expenditure on the Charity's objects which cannot be directly attributed to particular activities. Such costs are allocated at a ratio of 90:10 between activities undertaken directly and governance costs.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

7 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2024	2023	2024	2023
	£	£	£	£
Analysis				
Husaini Masjid and Mohammedi Park Management Trust	789,617	270,000	-	-
Dawat-e-Hadiyah Trust (United Kingdom)	236,098	316,349	-	-
Muvasat	-	-	37,197	54,629
	<u>1,025,715</u>	<u>586,349</u>	<u>37,197</u>	<u>54,629</u>

8 Trustees remuneration and expenses

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year and no expenses were paid on behalf of the Trustees.

9 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Management and administration	<u>44</u>	<u>41</u>

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	347,248	349,380
Social security costs	16,647	19,947
Pension costs	<u>471</u>	<u>1,059</u>
	<u>364,366</u>	<u>370,386</u>

The Trust also relied on the efforts of 20 part time volunteers (2023 : 14) during the year.

No trustee received emoluments of more than £60,000 during the year

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2024	681,841	309,797	85,367	1,077,005
At 31 December 2024	681,841	309,797	85,367	1,077,005
Depreciation				
At 1 January 2024	-	220,350	17,073	237,423
Charge for the year	-	29,259	17,074	46,333
At 31 December 2024	-	249,609	34,147	283,756
Net book value				
At 31 December 2024	681,841	60,188	51,220	793,249
At 31 December 2023	681,841	89,447	68,294	839,582

11 Debtors

	2024 £	2023 £
Faiz-e-Burhani Qardan Hasana	1,753,135	774,772
Other debtors	139,649	226,844
Property to be gifted	482,179	482,180
	<u>2,374,963</u>	<u>1,483,796</u>

Qardan Hasana comprise secured and unsecured interest free loans repayable over one to seven years. The repayment period can be extended at the Trustees' discretion.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	4,865	4,067
Cash at bank	4,928,443	3,218,268
	<u>4,933,308</u>	<u>3,222,335</u>

Balances held by the charity that are not available for use by the charity

	2024 £	2023 £
Balances held by the charity that are not available for use by the charity	<u>3,102,638</u>	<u>2,121,525</u>

The above bank balances included in Cash at Bank is part of the Qardan Hasana scheme operated by the Charity to give Interest free loans to community members. This amount is designated for use by the Trust to pay towards Qardan Hasana.

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	3,442	5,613
Other creditors	78,500	-
Other creditors	128,985	149,730
Pension contributions unpaid	94	90
Husain Scheme	3,343,258	2,930,842
Accruals	16,318	76,199
	<u>3,570,597</u>	<u>3,162,474</u>

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £471 (2023 - £1,059).

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

15 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted				
General	2,043,999	2,352,627	(1,766,773)	2,629,853
Restricted	<u>339,240</u>	<u>2,082,175</u>	<u>(520,345)</u>	<u>1,901,070</u>
Total funds	<u><u>2,383,239</u></u>	<u><u>4,434,802</u></u>	<u><u>(2,287,118)</u></u>	<u><u>4,530,923</u></u>

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

1. Anjuman-e-Najmi : The funds are held for burial ground maintenance and funeral expenses.
2. Faiz-e-Burhani Qardan Hasana and Husain schemes : The fund relates to deposits from community members on a interest free basis.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	588,193	205,056	793,249
Current assets	2,190,501	5,117,770	7,308,271
Current liabilities	(148,841)	(3,421,756)	(3,570,597)
Total net assets	<u>2,629,853</u>	<u>1,901,070</u>	<u>4,530,923</u>

17 Related party transactions

The Trust by way of common Trustees and influence is connected to the following charities:-

Husaini Masjid and Mohammedi Park Management Trust
Al-Jameah Al-Sayfiyah Trust
Fayz-e-Husaini International Trust
Dawat-e-Hadiyah Trust (United Kingdom)

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

Dawat-e-Hadiyah Trust (United Kingdom)

In 2022, Ashara Mubarak, a charitable event, was organised in London, UK. The trust facilitated payments on behalf of Dawat-e-Hadiyah Trust. At the balance sheet date the amount due to Dawat-e-Hadiyah Trust (United Kingdom) was £44,000 (2023 - £44,000).

The following properties vest in “the Dai al-Mutlaq” (Corporation Sole) who is the Sole Trustee of Dawat-e-Hadiyah Trust (United Kingdom) (Reg. No. 294807). The Sole Trustee has entrusted the said Properties to Anjuman-e-Burhani (London) for its administration, supervision and management to facilitate religious, social, charitable, educational and cultural activities of the community and where pertinent to receive rental income.

1. Al-Masjid al-Husaini, Northolt, Middlesex
2. Darul Imarat situated at Mohammedi Park, Northolt, Middlesex, UB5 6AG
3. Highview Apartment, Byron Way, Northolt, UB5 6BL

The properties belong to and are shown in the accounts of Dawat-e-Hadiyah Trust (United Kingdom). However as they have been entrusted to Anjuman-e-Burhani (London), rents and other income derived from these Properties and outgoings, utilities, rates and taxes in connection with these Properties are not reflected in the accounts of Dawat-e-Hadiyah Trust (United Kingdom) but are instead shown in the accounts of Anjuman-e-Burhani (London).

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

GLOSSARY

Amanat:	Deposits
Anjuman:	An administrative unit, established under the guidance and directions of the Dai al-Mutlaq to organize and manage the Affairs of the Dawoodi Bohra Jamaat of a particular area.
Darul Emarat:	Aamil's residence
Enayat:	Grants
Faiz-ul Mawaid al Burhaniyah:	Free of charge food served to the community prepared and organised by the community kitchen
Imdad-e-Ghurbatzadah:	Relief of poverty
Imdad-e-Taklifzadah:	Relief in distress
Jamaat:	Local congregation
Jamaatkhana:	Banquet Hall
Laagat:	Prescribed contribution
Madrassa:	Religious school
Manshurat:	Publications
Markaz:	Community centre
Masjid:	Mosque
Masjid Tazyeen:	Masjid decoration
Milad:	Birthday celebration
Muvasalat:	Transportation for emissaries and personnel
Muvasat:	Charitable assistance
Niyaz:	Religious feasts
Qabrastan:	Burial Ground
Qardan Hasana	Interest free loan
Rahaesh:	Boarding facility/accommodation
Rifah-e-Aam:	General public utility
Shababui Eid-ez-Zahabi:	Young people activities centre
Sabil-ul-Khair-Wal-Barakat:	Regular contributions offered by members of Dawoodi Bohra Community
Sadaqat-us-Syr	Alms given secretly
Sanduuq Khairiyah:	Community Chest
Silah-Fitrah:	Prescribed religious offerings
Taamir:	Building, construction, restoration, repair and structural work
Tabarruat:	Offertory
Taiseer-un-Nikaah:	Marriage Committee
Talimy Imdad:	Educational aid
Taqarruban:	Regular contribution offered by the Jamaats and individuals
Tibby Imdad:	Medical aid

RE: AEB Accounts 31.12.2024

Final Audit Report

2025-10-31

Created:	2025-10-31
By:	TAHAS ACCOUNTANTS (info@tahas.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAyCTIGRnpDKDQvnoNYIXcqclGBSVPHlyR

"RE: AEB Accounts 31.12.2024" History

-  Document created by TAHAS ACCOUNTANTS (info@tahas.net)
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-  Document emailed to murtazafamin@gmail.com for signature
2025-10-31 - 13:24:59 GMT
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-  Email viewed by mustafa@tahas.net
2025-10-31 - 15:07:26 GMT- IP address: 104.47.85.126
-  Signer mustafa@tahas.net entered name at signing as Mustafa Poonawala
2025-10-31 - 15:08:00 GMT- IP address: 62.30.16.26
-  Document e-signed by Mustafa Poonawala (mustafa@tahas.net)
Signature Date: 2025-10-31 - 15:08:02 GMT - Time Source: server- IP address: 62.30.16.26
-  Email viewed by murtazafamin@gmail.com
2025-10-31 - 20:52:28 GMT- IP address: 66.249.93.98
-  Signer murtazafamin@gmail.com entered name at signing as Murtaza Amin
2025-10-31 - 20:53:14 GMT- IP address: 90.209.106.10
-  Document e-signed by Murtaza Amin (murtazafamin@gmail.com)
Signature Date: 2025-10-31 - 20:53:16 GMT - Time Source: server- IP address: 90.209.106.10
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2025-10-31 - 20:53:16 GMT

Accounts

Charity registration number: 1078595

Anjuman-E-Burhani (London)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Anjuman-E-Burhani (London)

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Anjuman-E-Burhani (London)

Reference and Administrative Details

Trustees

Amil Saheb of London - President
Shabbir bhaisaheb Shahzada Ammar bhaisaheb Jamaluddin - Vice President - Appointed 31/07/2023
Hasan bhaisaheb Mustafa bhaisaheb Safiyuddin - Appointed 31/07/2023
Farazdaq bhaisaheb Abdulqadir bhaisaheb
Shaikh Shabbir bhai Shaikh Moizali bhai Khambalia - Secretary - Appointed 31/07/2023
Shaikh Juzer bhai Shaikh Yusuf bhai Maimoon - Joint Secretary - Appointed 31/07/2023
Shaikh Murtaza bhai Shaikh Fakhruddin bhai Amin -Treasurer
Moiz bhai Shaikh Arifhusain bhai Ebrahim - Joint Treasurer - Appointed 31/07/2023
Shaikh Mustafa bhai Mohsinali bhai Bharmal - Appointed 31/07/2023
Shaikh Murtaza bhai Shaikh Amirali bhai Kaderbhai - Appointed 31/07/2023
Shaikh Moiz bhai Shaikh Rajabali bhai Dungarwalla - Appointed 31/07/2023
Shaikh Idris bhai Shaikh Aamir bhai Arsiwala - Appointed 31/07/2023
Shaikh Mufaddal bhai Shaikh Mustafa bhai Gulamali - Appointed 31/07/2023
Mulla Juzer bhai Sadiqali bhai Kimti - Appointed 31/07/2023
Mulla Murtaza bhai Shaikh Yahya bhai Gulamali - Appointed 31/07/2023
Mulla Mohsin bhai Shabbirali bhai Nurbhai - Appointed 31/07/2023
Mulla Taher bhai Shaikh Shabbir bhai Abidali - Appointed 31/07/2023
Mulla Moiz bhai Shaikh Fakhruddin bhai Kapasi - Appointed 31/07/2023
Mulla Murtaza bhai Shaikh Alihusain bhai Hassanali - Appointed 31/07/2023
Abdulkadir bhai Shaikh Najmuddin bhai Rajbhoy - Appointed 31/07/2023
Mohammed bhai Abbas bhai Kuvawalla - Appointed 31/07/2023
Mustansir bhai Moiz bhai Sadarwala - Appointed 31/07/2023
Zainulabedeem Bhaisaheb Shujaee - Vice President - Resigned 31/07/2023
Dr Shaikh Aziz Bhai Husain Bhai - Secretary - Resigned 31/07/2023
Shaikh Amirali Bhai Lukmany - Joint Secretary - Resigned 31/07/2023
Shaikh Yunus Bhai Shaikh Abdulkader Haidermota - Resigned 31/07/2023
Shaikh Hamza Bhai Jiwanji - Resigned 31/07/2023
Shaikh Shabbir Bhai Mulla Inayathusain - Resigned 31/07/2023
Shaikh Shabbir Bhai Shaikh Abidali - Resigned 31/07/2023
Shaikh Amirali Bhai Kader Bhai - Resigned 31/07/2023
Shaikh Murtaza Bhai Shaikh Taiyebali (Najmi) - Resigned 31/07/2023
Shaikh Aliasger Bhai Bagichawala - Resigned 31/07/2023

Anjuman-E-Burhani (London)

Reference and Administrative Details (continued)

Advisory Council	Shaikh Yusuf bhai Shaikh Abdulhusain bhai Maimoon - Appointed 31/07/2023 Shaikh Abdulhusain bhai Mulla Taherali bhai Taherali - Appointed 31/07/2023 Shaikh Hamzaali bhai Ghulamabbas bhai Jiwanji - Appointed 31/07/2023 Shaikh Amiralai bhai Taiyebali bhai Kaderbhai - Appointed 31/07/2023 Shaikh Yunus bhai Shaikh Abdulkader bhai Haidermota - Appointed 31/07/2023 Shaikh Akbar bhai Taherali bhai Mookhtiar - Appointed 31/07/2023 Shaikh Mustafa bhai Shaikh Fidaali bhai Gulamali - Appointed 31/07/2023 Shaikh Shabbir bhai Shaikh Abdilali bhai Abidali - Appointed 31/07/2023 Shaikh Aziz bhai Husain bhai Hussain - Appointed 31/07/2023 Shaikh Murtaza bhai Shaikh Taiyebali bhai Taiyabali (Najmi) - Appointed 31/07/2023 Shaikh Aliasgar bhai Shaikh Fakhruddin bhai Bagichawala - Appointed 31/07/2023
Charity Registration Number	1078595
Principal address	Mohammedi Park Rowdell Road Northolt Industrial Estate Northolt Middlesex UB5 6AG
Auditor	Tahas & Co Ltd Chartered Certified Accountants and Registered Auditors 760 Eastern Avenue Newbury Park Ilford Essex IG2 7HU

Anjuman-E-Burhani (London)

Reference and Administrative Details (continued)

Solicitors

BDB Pitmans LLP
50 Broadway
Westminster
London
SW1H 0BL

Bankers

Habib Bank AG Zurich
5-7 High Street
Southall
Middlesex
UB1 3HA

Barclays Bank PLC
Bradford Market Street
Leicester
Leicestershire
LE87 2BB

Anjuman-E-Burhani (London)

Trustees' Report

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective from 1 January 2015).

Objectives and activities

The Trustees hold the Trust Fund and its income upon trust to apply them for the religious and charitable purpose, particularly to administer, manage and organize the affairs of the Dawoodi Bohra Jamaat of London as per the "12 Umoor Programme" introduced by the 53rd al-Dai al Mutlaq, His Holiness Dr Syedna Mufaddal Saifuddin TUS and particularly for the following purposes.

- To advance and propagate education and learning, including the administration and organisation of religious and temporal affairs, of the Dawoodi Bohra Jamaat of London and to practise and observe Islamic religion in conformity with al-Quran, Islamic Shariat and the Fatimi philosophy, culture and traditions, all as interpreted by al-Dai al-Mutlaq.
- To advance education and learning including, but not limited to, supporting religious schools, secular educational institutions and scholastic prizes and promoting literature and languages, especially the Arabic language and Lisan al-Dawat.
- The relief of need, hardship and distress.
- The provision and assistance in the provision of facilities for the recreation and other leisure time occupations of the beneficiaries particularly for women and young people in the interests of social welfare and so that their condition of life may be improved.
- To advance Islam and to provide other charitable relief in accordance with the terms of the Trust Deed.

The policy of the Trust continues to be to seek support and provide for the aims as stated.

The Trust organises events where the teaching of Islam and the nature of the Islamic faith is shared with non-Muslims.

The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives in setting the grant making policy for the year.

The Trust has established its grant making policy to achieve its objects for the public benefit for the advancement of religious and charitable purposes of the Dawoodi Bohra Jamaat of London in particular and the community at large. Grants are made at the discretion of the Trustees in respect of any application from individuals or institutions that may apply for assistance within the objects of the Trust. Formal applications are required setting out the reasons for the grant. The policy of the Trustees is to make large single grants rather than many smaller ones.

Achievements and performance

The main sources of income of the Trust are the regular contributions from the community supplemented by other donations from minor sources and connected charities.

The Achievements and performance of the Trust are highlighted as per "12 Umoor Programme classified into 12 main categories consisting the following:

Anjuman-E-Burhani (London)

Trustees' Report (continued)

1. Umoor Deeniyah - Religious Affairs

The Trustees year round maintain a suitable environment, by adherence to the tenets of Islam. The Trust normally has around 300 religious gathering during the year. The Trustees during the pandemic ensured that all religious affairs were carried out through online programmes.

2. Umoor Taalimiyah - Education

The Trust had supported education to learners of all ages to enable them to face the challenges of the current time, by donating £120,000 in the last two years towards Al-Jameah Tus Saifiyah Trust which organises classes for children on Saturdays and evenings. There are around 300 children attending these classes during the year. During Covid, these classes were arranged on an online basis.

3. Umoor Marafiq Burhaniyah - Welfare

The Trust carried out various initiatives to ensure every community member's living standards, especially their religious, economic, educational, household, health and food standards were uplifted. During Covid 19 all community members were given counselling and visits from Trustees and volunteers to ensure their welfare, adhering to social distancing and government guidelines.

4. Umoor Maliyah - Budgeting and Accounts

The Trust ensures that budgets are set for all financial aspects of the Trust, ensuring all income and expenses are accounted through proper maintenance of books of accounts. During the year contributions from the community, including Gift Aid, amounted to £1,187,540 an increase of £242,557 when compared with the previous year. Total incoming resources for the year increased by £320,305 to £2,332,574 compared to £2,012,269 in the previous year. Grants awarded in the year decreased to £586,349 compared to £1,103,901 in previous year.

5. Ummor Mawarid Bashariyah - Human Resources

The Trustees through various human resource programmes identify the relevant skill sets of community members. This helps the Trust to engage these volunteers for offering their services in the relevant fields i.e Information technology, Accounts and Education.

6. Umoor Dhakheliyah - Internal Affairs - IT/Communication/Statistics

The Trust ensured that all communication and office management activities were carried out during the year.

7. Ummor Kharijiyah - Public Relations

The Trust continuously engages with the local communities by organising events.

8. Ummor Qaza - Legal Affairs

The Trust looks into ensuring all members of the community live in harmony and mutual understanding.

Anjuman-E-Burhani (London)

Trustees' Report (continued)

9. Umoor Faiz al Mawaid al Burhaniyah and Niyaz- Meals from the community kitchen

The Trust provides all community members nutritious and sufficient meals on a daily basis. There are around 1000 daily meals prepared in community kitchen for all members of the community. The key responsibility of procurement, food preparation, quality checks and health and safety is maintained on a regular basis. During Covid, The Trustees personally delivered groceries and essential food products to all community members, adhering to Government regulations.

10. Umoor Iqtisadiyah - Finance and Business Development

The Trustee encourage business development, counselling, skills development and business start up help to community members. There are various programmes during the year to achieve this objective.

11. Umoor Amlaak - Properties

The Trustee ensured that the maintenance of properties, legal documentation and development is carried out regularly. The Trust provides necessary funds to provide assistance to the Husaini Masjid and Mohammedi Park Management Trust for the maintenance and upkeep of the Masjid built for the community. During the year the trust acquired a property the "Belvue Unit". The purchase is intended to support the trust's FMB activities.

12. Umoor Sehhat - Health and Hygiene Activity

The Trustee ensured that all aspects of health, cleanliness, environment and sports are maintained for all community members. The Trusts regulary organises Medical Camps, Health Awareness Programmes and sports tournaments.

Financial review

The Statement of Financial Activities on page 15 shows the incoming and outgoing resources for the year.

The Trust's income increased in the year with total income of £2,332,574 (2022: £2,012,269). Regular contributions offered by the Jamaat community including gift aid increased by £242,557 to £1,187,540. Furthermore income from other charitable activities increased from £1,055,095 to £1,132,712. The increase is due to significant donations received from Dawat-e-Hadiyah Trust for the purpose of property purchase.

After allowing for resources expended on charitable activities, the surplus for the year was £516,394 (2022 : deficit of £68,836).

The balance sheet on page 16 shows the financial position of the Trust at 31 December 2023.

At the year end, total net assets were £2,383,239 compared with £1,866,845 for the previous year.

Reserves policy

The reserves policy is to hold funds to enable the Trust to carry out its operations and at an adequate level to meet its objectives. This provides for sufficient funds to be available for all management and administrative costs as well as ensuring adequate funds continue to be available for the costs of the Trust's charitable activities. The balance held as unrestricted funds at 31 December 2023 was £2,043,999 of which £722,237 is regarded as free reserves after allowing for funds tied up in tangible fixed assets and debtors (property to be gifted £482,180)

The current level of reserves is therefore considered to be appropriate to meet the ongoing overheads of the Trust.

Investment policy

Anjuman-E-Burhani (London)

Trustees' Report (continued)

The Trust deed authorises the Trustees to make and hold investments using the funds of the charity. The Trustees also have power to hold funds with bankers as necessary. Due to the tenets of the Dawoodi Bohra faith, interest can neither be received nor paid, and as a result, the Trust is part of a network of other connected charities that operate a programme related investment made in the form of interest free loans (Qardan Hasana) to each other and other third parties for the purposes of furthering the objects of the Trust.

Anjuman-E-Burhani (London)

Trustees' Report (continued)

Risk assessment

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate their exposure to those risks.

Future plans

The Trustees do not plan for any significant changes to the Trust's activities.

Structure, governance and management

The Trust was created on 21 December 1997 by the donation of an initial corpus of £786 by the 52nd Dai al - Mutlaq, His Holiness Dr Syedna Mohammed Burhanuddin (RA). The Trust Deed to record the creation of the Trust was completed and signed on 29th November 1999 and registered charity status was confirmed by the Charity Commission on 14th December 1999.

Trustees are appointed by the Dai al-Mutlaq for a term of five years or as may be determined by the Dai al- Mutlaq, and at the expiry date of each such term they retire. At the end of each such term the Dai al-Mutlaq appoints Trustees who may consist of some or all of the retiring Trustees. The Dai al-Mutlaq may appoint additional Trustees at any time during the currency of each term. The person so appointed is a Trustee up to the expiration of the term, so that all Trustees retire simultaneously, provided that at the expiry of the term, the Trustees continue to be Trustees until the Dai al-Mutlaq appoints new Trustees. The Amil Saheb of London is ex-officio a Trustee.

The Trustees named on the legal and administrative information page have served during the year and up to the date of this report.

New Trustees are considered for appointment, taking into account the skill requirements of the Trustee body. The induction process for new Trustees provides them with meetings with the Board of Trustees and with documentation setting out the policies and grant making processes of the Trust, the power and responsibilities of the Trustees and a brief history of the Trust including copy minutes and accounts.

Anjuman-E-Burhani (London)

Trustees' Report (continued)

Meetings of the Trustees are held regularly at which they agree the broad strategy and areas of activity for the Trust. The day to day administration of grants and processing and handling of applications prior to their consideration by the Trustees, together with the administration of expenditure on other charitable activities is delegated to the Secretary and the Treasurer. The activities of the restricted funds are managed by sub- committees who report to the Secretary.

The Trustees consider the board of Trustees as comprising the key management personnel of the Trust in charge of directing, running and controlling the Trust. All Trustees give their time freely and no Trustee remuneration was paid in the year.

This report was approved by the Trustees and signed on their behalf by:

Murtaza Amin

Murtaza Amin (Oct 31, 2024 15:11 GMT)

Shaikh Murtaza bhai Shaikh Fakhruddin bhai Amin

Treasurer

Dated: 31st October 2024

Anjuman-E-Burhani (London)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 31 October 2024 and signed on its behalf by:

.....
Shaikh Murtaza bhai Shaikh Fakhruddin bhai Amin -Treasurer
Trustee

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London)

Opinion

We have audited the financial statements of Anjuman-E-Burhani (London) (the 'charity') for the year ended 31 December 2023, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London) (continued)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London) (continued)

In identifying and assessing risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, we considered the following

- the nature of the industry and sector, control environment and business performance and performance targets
- results of our enquiries of management and the company's financial manager's own identification and assessment of the risks of irregularities.
- any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations
- Using analytical procedures to identify any unusual or unexpected relationships.

We remained alert to any indications of fraud throughout the audit. As required by auditing standards and taking into account possible pressures to achieve targets, we performed procedures to address the risk of management override of controls and the risk of making inappropriate accounting entries.

We also performed procedures including identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documents. These included those posted to unusual accounts.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Anjuman-E-Burhani (London)

**Independent Auditor's Report to the Members of Anjuman-E-Burhani (London)
(continued)**

Mustafa Poonawala
[Mustafa Poonawala \(Oct 31, 2024 15:24 GMT\)](#)

.....
Mr M Poonawala (Chartered Certified Accountant and Registered Auditor)
For and on behalf of Tahas & Co Ltd, Statutory Auditor

760 Eastern Avenue
Newbury Park
Ilford
Essex
IG2 7HU

31 October 2024

Tahas & Co Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Anjuman-E-Burhani (London)

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Sabil-ul-Khair-Wal- Barakat	2	1,187,540	-	1,187,540	944,983
Charitable activities	3	1,059,897	72,815	1,132,712	1,055,095
Other income	4	12,322	-	12,322	12,191
Total income		<u>2,259,759</u>	<u>72,815</u>	<u>2,332,574</u>	<u>2,012,269</u>
Expenditure on:					
Charitable activities		<u>(1,751,161)</u>	<u>(65,019)</u>	<u>(1,816,180)</u>	<u>(2,081,105)</u>
Total expenditure		<u>(1,751,161)</u>	<u>(65,019)</u>	<u>(1,816,180)</u>	<u>(2,081,105)</u>
Net income/(expenditure)		<u>508,598</u>	<u>7,796</u>	<u>516,394</u>	<u>(68,836)</u>
Net movement in funds		508,598	7,796	516,394	(68,836)
Reconciliation of funds					
Total funds brought forward		<u>1,535,401</u>	<u>331,444</u>	<u>1,866,845</u>	<u>1,935,681</u>
Total funds carried forward	15	<u><u>2,043,999</u></u>	<u><u>339,240</u></u>	<u><u>2,383,239</u></u>	<u><u>1,866,845</u></u>

The funds breakdown for 2022 is shown in note 15.

Anjuman-E-Burhani (London)
(Registration number: 1078595)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	839,582	54,950
Current assets			
Debtors	11	1,483,796	305,188
Cash at bank and in hand	12	<u>3,222,335</u>	<u>4,361,635</u>
		4,706,131	4,666,823
Creditors: Amounts falling due within one year	13	<u>(3,162,474)</u>	<u>(2,854,928)</u>
Net current assets		<u>1,543,657</u>	<u>1,811,895</u>
Net assets		<u><u>2,383,239</u></u>	<u><u>1,866,845</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		339,240	331,444
Unrestricted income funds			
Unrestricted funds		<u>2,043,999</u>	<u>1,535,401</u>
Total funds	15	<u><u>2,383,239</u></u>	<u><u>1,866,845</u></u>

The financial statements on pages 15 to 29 were approved by the trustees, and authorised for issue on 31 October 2024 and signed on their behalf by:

Murtaza Amin
Murtaza Amin (Oct 31, 2024 15:11 GMT)

Shaikh Murtaza bhai Shaikh Fakhruddin bhai Amin -Treasurer
Trustee

Anjuman-E-Burhani (London)

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Anjuman-E-Burhani (London) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Where possible, donations are accounted for on a receivable basis. However, it is recognised that voluntary donations from individuals cannot be treated in this manner where there is no contractually enforceable right to donations promised. For this reason donations from individuals are normally accounted for on a receipts basis.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £5000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Plant and machinery

Depreciation method and rate

over 5 years straight line basis

Trade debtors

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

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

2 Sabil-ul-khair-Wal-Barakat

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and gifts	1,187,540	1,187,540	944,983
	<u>1,187,540</u>	<u>1,187,540</u>	<u>944,983</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Charitable activities				
Faiz-ul-Mawaid al Burhaniyah and Niyaz	617,138	-	617,138	600,350
Burial receipts	-	72,815	72,815	33,277
Muvasat	38,676	-	38,676	31,900
Shabab-UI-Zahabi	1,682	-	1,682	3,188
Madrasah	129,675	-	129,675	91,850
Laagat	11,256	-	11,256	11,319
Burhani Women Association	5,755	-	5,755	11,646
Taiseer Un Nikaah	-	-	-	7,426
Other donations	255,715	-	255,715	264,139
	<u>1,059,897</u>	<u>72,815</u>	<u>1,132,712</u>	<u>1,055,095</u>

4 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Rental income	12,322	12,322	12,191

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

5 Expenditure on charitable activities

	Activity undertaken directly £	Total 2023 £	Total 2022 £
Madrasah	11,075	11,075	3,754
Interment and funeral expenses	62,812	62,812	41,780
Taamir- Repairs and Renewals	-	-	37,528
Darul Imarat expenses	16,535	16,535	16,597
Faiz-ul-Mawaid al Burhaniyah and Niyaz	471,923	471,923	452,244
Muvasat	54,629	54,629	700
Staff costs - Madrasah and Faiz-ul-Mawaid al Burhaniyah and Niyaz	251,923	251,923	192,588
Share of support costs (Note 6)	324,348	324,348	211,195
Share of Governance costs (Note 6)	36,586	36,586	20,818
Grants (Note 7)	586,349	586,349	1,103,901
	<u>1,816,180</u>	<u>1,816,180</u>	<u>2,081,105</u>

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Other support costs £	Total 2023 £	Total 2022 £
Staff costs	11,846	106,617	118,463	88,523
Depreciation	-	46,333	46,333	13,427
Utilities	540	4,860	5,400	1,744
Repairs and maintenance	8,053	72,474	80,527	50,148
Telephone and fax	1,726	15,536	17,262	19,802
Travelling expenses	3,201	28,812	32,013	6,564
Cleaning	-	19,231	19,231	15,640
Sundry expenses	-	165	165	2,237
Printing, postages and stationery	-	8,497	8,497	4,240
Rent	-	-	-	2,389
Audit fees	4,800	-	4,800	3,000
Auditors' fees for non-audit work	6,420	-	6,420	1,140
Rates	-	5,934	5,934	4,672
Legal and professional	-	3,250	3,250	6,180
Computer expenses	-	9,583	9,583	8,629
Bank Charges	-	3,056	3,056	3,679
	<u>36,586</u>	<u>324,348</u>	<u>360,934</u>	<u>232,014</u>

Support costs relate to those costs incurred directly in support of expenditure on the Charity's objects which cannot be directly attributed to particular activities. Such costs are allocated at a ratio of 90:10 between activities undertaken directly and governance costs.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

7 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2023	2022	2023	2022
	£	£	£	£
Analysis				
Husaini Masjid and Mohammedi Park Management Trust	270,000	180,132	-	-
Dawat-e-Hadiyah Trust (United Kingdom)	316,349	891,199	-	-
Al-Jameah Al-Sayfiyah	-	20,000	-	-
Fayz-e-Husaini International Trust	-	12,570	-	-
	<u>586,349</u>	<u>1,103,901</u>	<u>-</u>	<u>-</u>

8 Trustees remuneration and expenses

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year and no expenses were paid on behalf of the Trustees.

9 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Management and administration	<u>41</u>	<u>11</u>

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	349,380	265,435
Social security costs	19,947	15,270
Pension costs	<u>1,059</u>	<u>406</u>
	<u>370,386</u>	<u>281,111</u>

The Trust also relied on the efforts of fourteen part time volunteers (2022 : 12) during the year.

No trustee received emoluments of more than £60,000 during the year

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2023	-	246,040	-	246,040
Additions	681,841	63,757	85,367	830,965
At 31 December 2023	681,841	309,797	85,367	1,077,005
Depreciation				
At 1 January 2023	-	191,090	-	191,090
Charge for the year	-	29,260	17,073	46,333
At 31 December 2023	-	220,350	17,073	237,423
Net book value				
At 31 December 2023	681,841	89,447	68,294	839,582
At 31 December 2022	-	54,950	-	54,950

11 Debtors

	2023 £	2022 £
Faiz-e-Burhani Qardan Hasana	774,772	113,447
Other debtors	226,844	191,741
Property to be gifted	482,180	-
	1,483,796	305,188

Qardan Hasana comprise secured and unsecured interest free loans repayable over one to seven years. The repayment period can be extended at the Trustees' discretion.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

12 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	4,067	22,774
Cash at bank	3,218,268	4,338,861
	<u>3,222,335</u>	<u>4,361,635</u>

Balances held by the charity that are not available for use by the charity

	2023 £	2022 £
Balances held by the charity that are not available for use by the charity	<u>2,121,525</u>	<u>2,644,063</u>

The above bank balances included in Cash at Bank is part of the Qardan Hasana scheme operated by the Charity to give Interest free loans to community members. This amount is designated for use by the Trust to pay towards Qardan Hasana.

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	155,343	81,785
Pension contributions unpaid	90	85
Husain Scheme	2,930,842	2,757,509
Accruals	76,199	15,549
	<u>3,162,474</u>	<u>2,854,928</u>

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,059 (2022 - £406).

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

15 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted				
General	1,535,401	2,259,759	(1,751,161)	2,043,999
Restricted	<u>331,444</u>	<u>72,815</u>	<u>(65,019)</u>	<u>339,240</u>
Total funds	<u><u>1,866,845</u></u>	<u><u>2,332,574</u></u>	<u><u>(1,816,180)</u></u>	<u><u>2,383,239</u></u>

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

1. Anjuman-e-Najmi : The funds are held for burial ground maintenance and funeral expenses.
2. Faiz-e-Burhani Qardan Hasana and Husain schemes : The fund relates to deposits from community members on a interest free basis.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	632,687	206,895	839,582
Current assets	1,642,945	3,063,186	4,706,131
Current liabilities	(231,633)	(2,930,841)	(3,162,474)
Total net assets	<u>2,043,999</u>	<u>339,240</u>	<u>2,383,239</u>

17 Related party transactions

The Trust by way of common Trustees and influence is connected to the following charities:-

Husaini Masjid and Mohammedi Park Management Trust
Al-Jameah Al-Sayfiyah Trust
Fayz-e-Husaini International Trust
Dawat-e-Hadiyah Trust (United Kingdom)

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

Dawat-e-Hadiyah Trust (United Kingdom)

Last year Ashara Mubarak, a charitable event, was organised in London, UK. The trust facilitated payments on behalf of Dawat-e-Hadiyah Trust. At the balance sheet date the amount due to Dawat-e-Hadiyah Trust (United Kingdom) was £44,000 (2022 - £44,000).

The following properties vest in “the Dai al-Mutlaq” (Corporation Sole) who is the Sole Trustee of Dawat-e-Hadiyah Trust (United Kingdom) (Reg. No. 294807). The Sole Trustee has entrusted the said Properties to Anjuman-e-Burhani (London) for its administration, supervision and management to facilitate religious, social, charitable, educational and cultural activities of the community and where pertinent to receive rental income.

1. Al-Masjid al-Husaini, Northolt, Middlesex
2. Darul Imarat situated at Mohammedi Park, Northolt, Middlesex, UB5 6AG
3. Highview Apartment, Byron Way, Northolt, UB5 6BL

The properties belong to and are shown in the accounts of Dawat-e-Hadiyah Trust (United Kingdom). However as they have been entrusted to Anjuman-e-Burhani (London), rents and other income derived from these Properties and outgoings, utilities, rates and taxes in connection with these Properties are not reflected in the accounts of Dawat-e-Hadiyah Trust (United Kingdom) but are instead shown in the accounts of Anjuman-e-Burhani (London).

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

GLOSSARY

Amanat:	Deposits
Anjuman:	An administrative unit, established under the guidance and directions of the Dai al-Mutlaq to organize and manage the Affairs of the Dawoodi Bohra Jamaat of a particular area.
Darul Emarat:	Aamil's residence
Enayat:	Grants
Faiz-ul Mawaid al Burhaniyah:	Free of charge food served to the community prepared and organised by the community kitchen
Imdad-e-Ghurbatzadah:	Relief of poverty
Imdad-e-Taklifzadah:	Relief in distress
Jamaat:	Local congregation
Jamaatkhana:	Banquet Hall
Laagat:	Prescribed contribution
Madrasa:	Religious school
Manshurat:	Publications
Markaz:	Community centre
Masjid:	Mosque
Masjid Tazyeen:	Masjid decoration
Milad:	Birthday celebration
Muvasalat:	Transportation for emissaries and personnel
Muvasat:	Charitable assistance
Niyaz:	Religious feasts
Qabrastan:	Burial Ground
Qardan Hasana	Interest free loan
Rahaesh:	Boarding facility/accommodation
Rifah-e-Aam:	General public utility
Shababui Eid-ez-Zahabi:	Young people activities centre
Sabil-ul-Khair-Wal-Barakat:	Regular contributions offered by members of Dawoodi Bohra Community
Sadaqat-us-Syr	Alms given secretly
Sanduq Khairiyah:	Community Chest
Silah-Fitrah:	Prescribed religious offerings
Taamir:	Building, construction, restoration, repair and structural work
Tabarruat:	Offertory
Taiseer-un-Nikaah:	Marriage Committee

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Talimy Imdad:	Educational aid
Taqarruban:	Regular contribution offered by the Jamaats and individuals
Tibby Imdad:	Medical aid

RE: AEB London Final Accounts 31.12.2023

Final Audit Report

2024-10-31

Created:	2024-10-31
By:	TAHAS ACCOUNTANTS (info@tahas.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAtm5F2_fSvmCIMN0KKRbThWlnxI6mBgW

"RE: AEB London Final Accounts 31.12.2023" History

-  Document created by TAHAS ACCOUNTANTS (info@tahas.net)
2024-10-31 - 15:04:45 GMT- IP address: 62.30.16.26
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-  Document e-signed by Murtaza Amin (murtazafamin@gmail.com)
Signature Date: 2024-10-31 - 15:11:08 GMT - Time Source: server- IP address: 31.215.50.193
-  Email viewed by Mustafa (mustafa@tahas.net)
2024-10-31 - 15:23:35 GMT- IP address: 104.47.85.126
-  Signer Mustafa (mustafa@tahas.net) entered name at signing as MustafaPoonawala
2024-10-31 - 15:23:58 GMT- IP address: 62.30.16.26
-  Document e-signed by MustafaPoonawala (mustafa@tahas.net)
Signature Date: 2024-10-31 - 15:24:00 GMT - Time Source: server- IP address: 62.30.16.26
-  Agreement completed.
2024-10-31 - 15:24:00 GMT

Accounts

Charity registration number: 1078595

Anjuman-E-Burhani (London)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Anjuman-E-Burhani (London)

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Anjuman-E-Burhani (London)

Reference and Administrative Details

Trustees

Amil Saheb of London - President
Shabbir bhaisaheb Shahzada Ammar bhaisaheb Jamaluddin - Vice President - Appointed 31/07/2023
Hasan bhaisaheb Mustafa bhaisaheb Safiyuddin - Appointed 31/07/2023
Farazdaq bhaisaheb Abdulqadir bhaisaheb
Shaikh Shabbir bhai Shaikh Moizali bhai Khambalia - Secretary - Appointed 31/07/2023
Shaikh Juzer bhai Shaikh Yusuf bhai Maimoon - Joint Secretary - Appointed 31/07/2023
Shaikh Murtaza bhai Shaikh Fakhruddin bhai Amin -Treasurer
Moiz bhai Shaikh Arifhusain bhai Ebrahim - Joint Treasurer - Appointed 31/07/2023
Shaikh Mustafa bhai Mohsinali bhai Bharmal - Appointed 31/07/2023
Shaikh Murtaza bhai Shaikh Amirali bhai Kaderbhai - Appointed 31/07/2023
Shaikh Moiz bhai Shaikh Rajabali bhai Dungarwalla - Appointed 31/07/2023
Shaikh Idris bhai Shaikh Aamir bhai Arsiwala - Appointed 31/07/2023
Shaikh Mufaddal bhai Shaikh Mustafa bhai Gulamali - Appointed 31/07/2023
Mulla Juzer bhai Sadiqali bhai Kimti - Appointed 31/07/2023
Mulla Murtaza bhai Shaikh Yahya bhai Gulamali - Appointed 31/07/2023
Mulla Mohsin bhai Shabbirali bhai Nurbhai - Appointed 31/07/2023
Mulla Taher bhai Shaikh Shabbir bhai Abidali - Appointed 31/07/2023
Mulla Moiz bhai Shaikh Fakhruddin bhai Kapasi - Appointed 31/07/2023
Mulla Murtaza bhai Shaikh Alihusain bhai Hassanali - Appointed 31/07/2023
Abdulkadir bhai Shaikh Najmuddin bhai Rajbhoy - Appointed 31/07/2023
Mohammed bhai Abbas bhai Kuvawalla - Appointed 31/07/2023
Mustansir bhai Moiz bhai Sadarwala - Appointed 31/07/2023
Zainulabedeem Bhaisaheb Shujace - Vice President - Resigned 31/07/2023
Dr Shaikh Aziz Bhai Husain Bhai - Secretary - Resigned 31/07/2023
Shaikh Amirali Bhai Lukmany - Joint Secretary - Resigned 31/07/2023
Shaikh Yunus Bhai Shaikh Abdulkader Haidermota - Resigned 31/07/2023
Shaikh Hamza Bhai Jiwanji - Resigned 31/07/2023
Shaikh Shabbir Bhai Mulla Inayathusain - Resigned 31/07/2023
Shaikh Shabbir Bhai Shaikh Abidali - Resigned 31/07/2023
Shaikh Amirali Bhai Kader Bhai - Resigned 31/07/2023
Shaikh Murtaza Bhai Shaikh Taiyebali (Najmi) - Resigned 31/07/2023
Shaikh Aliasger Bhai Bagichawala - Resigned 31/07/2023

Anjuman-E-Burhani (London)

Reference and Administrative Details (continued)

Advisory Council	Shaikh Yusuf bhai Shaikh Abdulhusain bhai Maimoon - Appointed 31/07/2023 Shaikh Abdulhusain bhai Mulla Taherali bhai Taherali - Appointed 31/07/2023 Shaikh Hamzaali bhai Ghulamabbas bhai Jiwanji - Appointed 31/07/2023 Shaikh Amirali bhai Taiyebali bhai Kaderbhai - Appointed 31/07/2023 Shaikh Yunus bhai Shaikh Abdulkader bhai Haidermota - Appointed 31/07/2023 Shaikh Akbar bhai Taherali bhai Mookhtiar - Appointed 31/07/2023 Shaikh Mustafa bhai Shaikh Fidaali bhai Gulamali - Appointed 31/07/2023 Shaikh Shabbir bhai Shaikh Abdilali bhai Abidali - Appointed 31/07/2023 Shaikh Aziz bhai Husain bhai Hussain - Appointed 31/07/2023 Shaikh Murtaza bhai Shaikh Taiyebali bhai Taiyabali (Najmi) - Appointed 31/07/2023 Shaikh Aliasgar bhai Shaikh Fakhruddin bhai Bagichawala - Appointed 31/07/2023
Charity Registration Number	1078595
Principal address	Mohammedi Park Rowdell Road Northolt Industrial Estate Northolt Middlesex UB5 6AG
Auditor	Tahas & Co Ltd Chartered Certified Accountants and Registered Auditors 760 Eastern Avenue Newbury Park Ilford Essex IG2 7HU
Solicitors	BDB Pitmans LLP 50 Broadway Westminster London SW1H 0BL
Bankers	Habib Bank AG Zurich 5-7 High Street Southall Middlesex UB1 3HA Barclays Bank PLC Bradford Market Street Leicester Leicestershire LE87 2BB

Anjuman-E-Burhani (London)

Trustees' Report

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective from 1 January 2015).

Objectives and activities

The Trustees hold the Trust Fund and its income upon trust to apply them for the religious and charitable purpose, particularly to administer, manage and organize the affairs of the Dawoodi Bohra Jamaat of London as per the "12 Umoor Programme" introduced by the 53rd al-Dai al Mutlaq, His Holiness Dr Syedna Mufaddal Saifuddin TUS and particularly for the following purposes.

- To advance and propagate education and learning, including the administration and organisation of religious and temporal affairs, of the Dawoodi Bohra Jamaat of London and to practise and observe Islamic religion in conformity with al-Quran, Islamic Shariat and the Fatimi philosophy, culture and traditions, all as interpreted by al-Dai al-Mutlaq.
- To advance education and learning including, but not limited to, supporting religious schools, secular educational institutions and scholastic prizes and promoting literature and languages, especially the Arabic language and Lisan al-Dawat.
- The relief of need, hardship and distress.
- The provision and assistance in the provision of facilities for the recreation and other leisure time occupations of the beneficiaries particularly for women and young people in the interests of social welfare and so that their condition of life may be improved.
- To advance Islam and to provide other charitable relief in accordance with the terms of the Trust Deed.

The policy of the Trust continues to be to seek support and provide for the aims as stated.

The Trust organises events where the teaching of Islam and the nature of the Islamic faith is shared with non-Muslims.

The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives in setting the grant making policy for the year.

The Trust has established its grant making policy to achieve its objects for the public benefit for the advancement of religious and charitable purposes of the Dawoodi Bohra Jamaat of London in particular and the community at large. Grants are made at the discretion of the Trustees in respect of any application from individuals or institutions that may apply for assistance within the objects of the Trust. Formal applications are required setting out the reasons for the grant. The policy of the Trustees is to make large single grants rather than many smaller ones.

Achievements and performance

The main sources of income of the Trust are the regular contributions from the community supplemented by other donations from minor sources and connected charities.

The Achievements and performance of the Trust are highlighted as per "12 Umoor Programme classified into 12 main categories consisting the following:

Anjuman-E-Burhani (London)

Trustees' Report (continued)

1. Umoor Deeniyah - Religious Affairs

The Trustees year round maintain a suitable environment, by adherence to the tenets of Islam. The Trust normally has around 300 religious gathering during the year. The Trustees during the pandemic ensured that all religious affairs were carried out through online programmes.

2. Umoor Taalimiyah - Education

The Trust supported education to learners of all ages to enable them to face the challenges of the current time, by donating £20,000 (2021: £120,000) towards Al-Jameah Tus Saifiyah Trust which organises classes for children on Saturdays and evenings. There are around 300 children attending these classes during the year. During Covid, these classes were arranged on an online basis.

3. Umoor Marafiq Burhaniyah - Welfare

The Trust carried out various initiatives to ensure every community member's living standards, especially their religious, economic, educational, household, health and food standards were uplifted. During Covid 19 all community members were given counselling and visits from Trustees and volunteers to ensure their welfare, adhering to social distancing and government guidelines.

4. Umoor Maliyah - Budgeting and Accounts

The Trust ensures that budgets are set for all financial aspects of the Trust, ensuring all income and expenses are accounted through proper maintenance of books of accounts. During the year contributions from the community, including Gift Aid, amounted to £944,983 a decrease of £2,754 when compared with the previous year. Total incoming resources for the year decreased by £35,356 to £2,012,269 compared to £2,047,625 in previous year. Grants awarded in the year increased to £1,103,901 compared to £702,303 in previous year.

5. Ummor Mawarid Bashariyah - Human Resources

The Trustees through various human resource programmes identify the relevant skill sets of community members. This helps the Trust to engage these volunteers for offering their services in the relevant fields i.e Information technology, Accounts and Education.

6. Umoor Dhakheliyah - Internal Affairs - IT/Communication/Statistics

The Trust ensured that all communication and office management activities were carried out during the year.

7. Ummor Kharijiyah - Public Relations

The Trust continuously engages with the local communities by organising events.

8. Ummor Qaza - Legal Affairs

The Trust looks into ensuring all members of the community live in harmony and mutual understanding.

Anjuman-E-Burhani (London)

Trustees' Report (continued)

9. Umoor Faiz al Mawaid al Burhaniyah and Niyaz- Meals from the community kitchen

The Trust provides all community members nutritious and sufficient meals on a daily basis. There are around 1000 daily meals prepared in community kitchen for all members of the community. The key responsibility of procurement, food preparation, quality checks and health and safety is maintained on a regular basis. During Covid, The Trustees personally delivered groceries and essential food products to all community members, adhering to Government regulations.

10. Umoor Iqtisadiyah - Finance and Business Development

The Trustee encourage business development, counselling, skills development and business start up help to community members. There are various programmes during the year to achieve this objective.

11. Umoor Amlaak - Properties

The Trustee ensured that the maintenance of properties, legal documentation and development is carried out regularly. The Trust provides necessary funds to provide assistance to the Husaini Masjid and Mohammedi Park Management Trust for the maintenance and upkeep of the Masjid built for the community.

12. Umoor Sehhat - Health and Hygiene Activity

The Trustee ensured that all aspects of health, cleanliness, environment and sports are maintained for all community members. The Trusts regulary organises Medical Camps, Health Awareness Programmes and sports tournaments.

Financial review

The Statement of Financial Activities on page 13 shows the incoming and outgoing resources for the year.

The Trust's income decreased in the year with total income of £2,012,269 (2021: £2,047,625). Regular contributions offered by the Jamaat community including gift aid decreased by £2,754 to £944,983. Furthermore income from other charitable activities increased from £1,020,224 to £1,055,095.

After allowing for resources expended on charitable activities, the deficit for the year was £68,836 (2021 : surplus of £280,751).

The balance sheet on page 14 shows the financial position of the Trust at 31 December 2022.

At the year end, total net assets were £1,866,845 compared with £1,935,681 for the previous year.

Reserves policy

The reserves policy is to hold funds to enable the Trust to carry out its operations and at an adequate level to meet its objectives. This provides for sufficient funds to be available for all management and administrative costs as well as ensuring adequate funds continue to be available for the costs of the Trust's charitable activities. The balance held as unrestricted funds at 31 December 2022 was £1,535,401 of which £1,480,451 is regarded as free reserves after allowing for funds tied up in tangible fixed assets.

The current level of reserves is therefore considered to be appropriate to meet the ongoing overheads of the Trust.

Investment policy

The Trust deed authorises the Trustees to make and hold investments using the funds of the charity. The Trustees also have power to hold funds with bankers as necessary. Due to the tenets of the Dawoodi Bohra faith, interest can neither be received nor paid, and as a result, the Trust is part of a network of other connected charities that operate a programme related investment made in the form of interest free loans (Qardan Hasana) to each other and other third parties for the purposes of furthering the objects of the Trust.

Anjuman-E-Burhani (London)

Trustees' Report (continued)

Risk assessment

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate their exposure to those risks.

Future plans

The Trustees do not plan for any significant changes to the Trust's activities.

Structure, governance and management

The Trust was created on 21 December 1997 by the donation of an initial corpus of £786 by the 52nd Dai al - Mutlaq, His Holiness Dr Syedna Mohammed Burhanuddin (RA). The Trust Deed to record the creation of the Trust was completed and signed on 29th November 1999 and registered charity status was confirmed by the Charity Commission on 14th December 1999.

Trustees are appointed by the Dai al-Mutlaq for a term of five years or as may be determined by the Dai al-Mutlaq, and at the expiry date of each such term they retire. At the end of each such term the Dai al-Mutlaq appoints Trustees who may consist of some or all of the retiring Trustees. The Dai al-Mutlaq may appoint additional Trustees at any time during the currency of each term. The person so appointed is a Trustee up to the expiration of the term, so that all Trustees retire simultaneously, provided that at the expiry of the term, the Trustees continue to be Trustees until the Dai al-Mutlaq appoints new Trustees. The Amil Saheb of London is ex-officio a Trustee.

The Trustees named on the legal and administrative information page have served during the year and up to the date of this report.

New Trustees are considered for appointment, taking into account the skill requirements of the Trustee body. The induction process for new Trustees provides them with meetings with the Board of Trustees and with documentation setting out the policies and grant making processes of the Trust, the power and responsibilities of the Trustees and a brief history of the Trust including copy minutes and accounts.

Anjuman-E-Burhani (London)

Trustees' Report (continued)

Meetings of the Trustees are held regularly at which they agree the broad strategy and areas of activity for the Trust. The day to day administration of grants and processing and handling of applications prior to their consideration by the Trustees, together with the administration of expenditure on other charitable activities is delegated to the Secretary and the Treasurer. The activities of the restricted funds are managed by sub-committees who report to the Secretary.

The Trustees consider the board of Trustees as comprising the key management personnel of the Trust in charge of directing, running and controlling the Trust. All Trustees give their time freely and no Trustee remuneration was paid in the year.

This report was approved by the Trustees and signed on their behalf by:

Shaikh Murtaza bhai Shaikh Fakhruddin bhai Amin
Treasurer

Dated: 28th October 2023

Anjuman-E-Burhani (London)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 October 2023 and signed on its behalf by:

.....
Shaikh Murtaza bhai Shaikh Fakhruddin bhai Amin -Treasurer
Trustee

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London)

Opinion

We have audited the financial statements of Anjuman-E-Burhani (London) (the 'charity') for the year ended 31 December 2022, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London) (continued)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London) (continued)

In identifying and assessing risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, we considered the following

- the nature of the industry and sector, control environment and business performance and performance targets
- results of our enquiries of management and the company's financial manager's own identification and assessment of the risks of irregularities.
- any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations
- Using analytical procedures to identify any unusual or unexpected relationships.

We remained alert to any indications of fraud throughout the audit. As required by auditing standards and taking into account possible pressures to achieve targets, we performed procedures to address the risk of management override of controls and the risk of making inappropriate accounting entries.

We also performed procedures including identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documents. These included those posted to unusual accounts.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Mr M Poonawala (Chartered Certified Accountant and Registered Auditor)
For and on behalf of Tahas & Co Ltd, Statutory Auditor

760 Eastern Avenue
Newbury Park
Ilford
Essex
IG2 7HU

Anjuman-E-Burhani (London)

**Independent Auditor's Report to the Members of Anjuman-E-Burhani (London)
(continued)**

31 October 2023

Tahas & Co Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Anjuman-E-Burhani (London)

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Sabil-ul-Khair-Wal- Barakat	2	944,983	-	944,983	947,737
Charitable activities	3	946,818	108,277	1,055,095	1,020,224
Other income	4	12,191	-	12,191	79,664
Total income		<u>1,903,992</u>	<u>108,277</u>	<u>2,012,269</u>	<u>2,047,625</u>
Expenditure on:					
Charitable activities		<u>(2,037,642)</u>	<u>(43,463)</u>	<u>(2,081,105)</u>	<u>(1,766,874)</u>
Total expenditure		<u>(2,037,642)</u>	<u>(43,463)</u>	<u>(2,081,105)</u>	<u>(1,766,874)</u>
Net (expenditure)/income		<u>(133,650)</u>	<u>64,814</u>	<u>(68,836)</u>	<u>280,751</u>
Net movement in funds		(133,650)	64,814	(68,836)	280,751
Reconciliation of funds					
Total funds brought forward		<u>1,669,051</u>	<u>266,630</u>	<u>1,935,681</u>	<u>1,654,930</u>
Total funds carried forward	15	<u><u>1,535,401</u></u>	<u><u>331,444</u></u>	<u><u>1,866,845</u></u>	<u><u>1,935,681</u></u>

The funds breakdown for 2021 is shown in note 15.

Anjuman-E-Burhani (London)
(Registration number: 1078595)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	54,950	24,864
Current assets			
Debtors	11	305,188	792,650
Cash at bank and in hand	12	<u>4,361,635</u>	<u>1,218,407</u>
		4,666,823	2,011,057
Creditors: Amounts falling due within one year	13	<u>(2,854,928)</u>	<u>(100,240)</u>
Net current assets		<u>1,811,895</u>	<u>1,910,817</u>
Net assets		<u><u>1,866,845</u></u>	<u><u>1,935,681</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		331,444	266,630
Unrestricted income funds			
Unrestricted funds		<u>1,535,401</u>	<u>1,669,051</u>
Total funds	15	<u><u>1,866,845</u></u>	<u><u>1,935,681</u></u>

The financial statements on pages 13 to 26 were approved by the trustees, and authorised for issue on 28 October 2023 and signed on their behalf by:

.....
Shaikh Murtaza bhai Shaikh Fakhruddin bhai Amin -Treasurer
Trustee

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Anjuman-E-Burhani (London) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Where possible, donations are accounted for on a receivable basis. However, it is recognised that voluntary donations from individuals cannot be treated in this manner where there is no contractually enforceable right to donations promised. For this reason donations from individuals are normally accounted for on a receipts basis.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £5000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	over 5 years straight line basis

Trade debtors

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

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

2 Sabil-ul-khair-Wal-Barakat

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and gifts	944,983	944,983	947,737
	944,983	944,983	947,737

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Charitable activities				
Faiz-ul-Mawaid al Burhaniyah and Niyaz	600,350	-	600,350	609,234
Burial receipts	-	33,277	33,277	68,615
Muvasat	31,900	-	31,900	48,450
Shabab-Ul-Zahabi	3,188	-	3,188	7,762
Madrasah	91,850	-	91,850	-
Laagat	11,319	-	11,319	14,956
Burhani Women Association	11,646	-	11,646	17,262
Taiseer Un Nikaah	7,426	-	7,426	6,134
Other donations	189,139	75,000	264,139	247,811
	946,818	108,277	1,055,095	1,020,224

4 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
HMRC JRS Grant	-	-	67,622
Rental income	12,191	12,191	12,042
	12,191	12,191	79,664

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

5 Expenditure on charitable activities

	Activity undertaken directly £	Total 2022 £	Total 2021 £
Madrasah	3,754	3,754	1,065
Interment and funeral expenses	41,780	41,780	36,772
Calenders	-	-	4,450
Taamir- Repairs and Renewals	37,528	37,528	20,422
Darul Imarat expenses	16,597	16,597	9,565
Public relations	-	-	2,976
Faiz-ul-Mawaid al Burhaniyah and Niyaz	452,244	452,244	610,972
Muvasat	700	700	50,250
Staff costs - Madrasah and Faiz-ul-Mawaid al Burhaniyah and Niyaz	192,588	192,588	-
Share of support costs (Note 6)	211,195	211,195	293,224
Share of Governance costs (Note 6)	20,818	20,818	34,875
Grants (Note 7)	1,103,901	1,103,901	702,303
	<u>2,081,105</u>	<u>2,081,105</u>	<u>1,766,874</u>

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Other support costs £	Total 2022 £	Total 2021 £
Staff costs	8,852	79,671	88,523	190,627
Depreciation	-	13,427	13,427	7,806
Utilities	174	1,569	1,743	6,046
Repairs and maintenance	5,015	45,134	50,149	53,548
Telephone and fax	1,981	17,821	19,802	20,393
Travelling expenses	656	5,907	6,563	7,956
Cleaning	-	15,640	15,640	7,557
Sundry expenses	-	2,237	2,237	5,992
Printing, postages and stationery	-	4,240	4,240	390
Rent	-	2,389	2,389	13,813
Audit fees	3,000	-	3,000	3,000
Auditors' fees for non-audit work	1,140	-	1,140	4,920
Rates	-	4,672	4,672	2,008
Legal and professional	-	6,180	6,180	-
Computer expenses	-	8,629	8,629	-
Bank Charges	-	3,679	3,679	4,042
	20,818	211,195	232,013	328,098

Support costs relate to those costs incurred directly in support of expenditure on the Charity's objects which cannot be directly attributed to particular activities. Such costs are allocated at a ratio of 90:10 between activities undertaken directly and governance costs.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

7 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2022	2021	2022	2021
	£	£	£	£
Analysis				
Husaini Masjid and Mohammedi Park Management Trust	180,132	180,651	-	-
Dawat-e-Hadiyah Trust (United Kingdom)	891,199	401,652	-	-
Al-Jameah Al-Sayfiyah	20,000	120,000	-	-
Fayz-e-Husaini International Trust	12,570	-	-	-
	<u>1,103,901</u>	<u>702,303</u>	<u>-</u>	<u>-</u>

8 Trustees remuneration and expenses

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year and no expenses were paid on behalf of the Trustees.

9 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Management and administration	<u>11</u>	<u>11</u>

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	265,435	177,324
Social security costs	15,270	12,104
Pension costs	<u>406</u>	<u>1,200</u>
	<u>281,111</u>	<u>190,628</u>

The Trust also relied on the efforts of twelve part time volunteers (2021 : 12) during the year.

No trustee received emoluments of more than £60,000 during the year

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2022	202,527	202,527
Additions	<u>43,513</u>	<u>43,513</u>
At 31 December 2022	<u>246,040</u>	<u>246,040</u>
Depreciation		
At 1 January 2022	177,663	177,663
Charge for the year	<u>13,427</u>	<u>13,427</u>
At 31 December 2022	<u>191,090</u>	<u>191,090</u>
Net book value		
At 31 December 2022	<u>54,950</u>	<u>54,950</u>
At 31 December 2021	<u>24,864</u>	<u>24,864</u>

11 Debtors

	2022 £	2021 £
Faiz-e-Burhani Qardan Hasana	113,447	-
Other debtors	191,741	167,549
Property to be gifted	<u>-</u>	<u>625,101</u>
	<u>305,188</u>	<u>792,650</u>

Qardan Hasana comprise secured and unsecured interest free loans repayable over one to seven years. The repayment period can be extended at the Trustees' discretion.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

12 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	22,774	11,295
Cash at bank	4,338,861	1,207,112
	<u>4,361,635</u>	<u>1,218,407</u>

Cash at bank includes £2,160,568 (2021 : Nil) for Husain Scheme which are funds received from various depositors on interest free basis and are restricted to be used for Qardan Hasana Scheme

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	-	7,145
Wages and salaries control	-	481
Other creditors	81,785	54,863
Pension contributions unpaid	85	85
Husain Scheme	2,757,509	-
Accruals	15,549	37,666
	<u>2,854,928</u>	<u>100,240</u>

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £406 (2021 - £1,200).

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

15 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted				
General	1,669,051	1,903,992	(2,037,642)	1,535,401
Restricted	<u>266,630</u>	<u>108,277</u>	<u>(43,463)</u>	<u>331,444</u>
Total funds	<u><u>1,935,681</u></u>	<u><u>2,012,269</u></u>	<u><u>(2,081,105)</u></u>	<u><u>1,866,845</u></u>

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

1. Anjuman-e-Najmi : The funds are held for burial ground maintenance and funeral expenses.
2. East London : The funds were held to acquire a property and refurbish it at Chapel Lane, Chigwell. The property has since been acquired and refurbished, and during the year was donated to Dawat-e-Hadiyah Trust (UK).
3. Faiz-e-Burhani Qardan Hasana and Husain schemes : The fund relates to deposits from community members on a interest free basis.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	50,983	3,967	54,950
Current assets	1,577,088	3,089,735	4,666,823
Current liabilities	(92,670)	(2,762,258)	(2,854,928)
Total net assets	<u>1,535,401</u>	<u>331,444</u>	<u>1,866,845</u>

17 Related party transactions

The Trust by way of common Trustees and influence is connected to the following charities:-

Husaini Masjid and Mohammedi Park Management Trust
Al-Jameah Al-Sayfiyah Trust
Fayz-e-Husaini International Trust
Dawat-e-Hadiyah Trust (United Kingdom)

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

Dawat-e-Hadiyah Trust (United Kingdom)

During the year Ashara Mubarak, a charitable event, was organised in London, UK. The trust facilitated payments on behalf of Dawat-e-Hadiyah Trust. At the balance sheet date the amount due to Dawat-e-Hadiyah Trust (United Kingdom) was £44,000 (2021 - 36553).

The following properties vest in “the Dai al-Mutlaq” (Corporation Sole) who is the Sole Trustee of Dawat-e-Hadiyah Trust (United Kingdom) (Reg. No. 294807). The Sole Trustee has entrusted the said Properties to Anjuman-e-Burhani (London) for its administration, supervision and management to facilitate religious, social, charitable, educational and cultural activities of the community and where pertinent to receive rental income.

1. Al-Masjid al-Husaini, Northolt, Middlesex
2. Darul Imarat situated at Mohammedi Park, Northolt, Middlesex, UB5 6AG
3. Highview Apartment, Byron Way, Northolt, UB5 6BL

The properties belong to and are shown in the accounts of Dawat-e-Hadiyah Trust (United Kingdom). However as they have been entrusted to Anjuman-e-Burhani (London), rents and other income derived from these Properties and outgoings, utilities, rates and taxes in connection with these Properties are not reflected in the accounts of Dawat-e-Hadiyah Trust (United Kingdom) but are instead shown in the accounts of Anjuman-e-Burhani (London).

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

GLOSSARY

Amanat:	Deposits
Anjuman:	An administrative unit, established under the guidance and directions of the Dai al-Mutlaq to organize and manage the Affairs of the Dawoodi Bohra Jamaat of a particular area.
Darul Emarat:	Aamil's residence
Enayat:	Grants
Faiz-ul Mawaid al Burhaniyah:	Free of charge food served to the community prepared and organised by the community kitchen
Imdad-e-Ghurbatzadah:	Relief of poverty
Imdad-e-Taklifzadah:	Relief in distress
Jamaat:	Local congregation
Jamaatkhana:	Banquet Hall
Laagat:	Prescribed contribution
Madrassa:	Religious school
Manshurat:	Publications
Markaz:	Community centre
Masjid:	Mosque
Masjid Tazyeen:	Masjid decoration
Milad:	Birthday celebration
Muvasalat:	Transportation for emissaries and personnel
Muvasat:	Charitable assistance
Niyaz:	Religious feasts
Qabrastan:	Burial Ground
Qardan Hasana	Interest free loan
Rahaesh:	Boarding facility/accommodation
Rifah-e-Aam:	General public utility
Shababui Eid-ez-Zahabi:	Young people activities centre
Sabil-ul-Khair-Wal-Barakat:	Regular contributions offered by members of Dawoodi Bohra Community
Sadaqat-us-Syr	Alms given secretly
Sandug Khairiyah:	Community Chest
Silah-Fitrah:	Prescribed religious offerings
Taamir:	Building, construction, restoration, repair and structural work
Tabarruat:	Offertory
Taiseer-un-Nikaah:	Marriage Committee
Talimy Imdad:	Educational aid
Taqarruban:	Regular contribution offered by the Jamaats and individuals
Tibby Imdad:	Medical aid

Accounts

Charity registration number: 1078595

Anjuman-E-Burhani (London)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Anjuman-E-Burhani (London)

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Anjuman-E-Burhani (London)

Reference and Administrative Details

Trustees	Amil Saheb of London - President Zainulabedeem Bhaisaheb Shujaee - Vice President Farazdaq Bhaisaheb Husaini Dr Shaikh Aziz Bhai Husain Bhai - Secretary Shaikh Amirali Bhai Lukmany - Joint Secretary Shaikh Murtaza Bhai Amin -Treasurer Shaikh Yunus Bhai Shaikh Abdulkader Haidermota Shaikh Hamza Bhai Jiwanji Shaikh Shabbir Bhai Mulla Inayathusain Shaikh Shabbir Bhai Shaikh Abidali Shaikh Amirali Bhai Kader Bhai Shaikh Murtaza Bhai Shaikh Taiyebali (Najmi) Shaikh Aliasger Bhai Bagichawala
Senior Management / Leadership Team	Yusuf Bhai Maimoon Shaikh Abdulhusain Bhai Mulla Taherali Shaikh Shabbir Bhai Abdulali
Charity Registration Number	1078595
Principal address	Mohammedi Park Rowdell Road Northolt Industrial Estate Northolt Middlesex UB5 6AG
Auditor	Tahas & Co Ltd Chartered Certified Accountants and Registered Auditors 760 Eastern Avenue Newbury Park Ilford Essex IG2 7HU
Solicitors	BDB Pitmans LLP 50 Broadway Westminster London SW1H 0BL
Bankers	Habib Bank AG Zurich 5-7 High Street Southall Middlesex UB1 3HA Barclays Bank PLC Bradford Market Street Leicester Leicestershire LE87 2BB

Anjuman-E-Burhani (London)

Trustees' Report

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective from 1 January 2015).

Objectives and activities

The Trustees hold the Trust Fund and its income upon trust to apply them for the religious and charitable purpose, particularly to administer, manage and organize the affairs of the Dawoodi Bohra Jamaat of London as per the "12 Umoor Programme" introduced by the 53rd al-Dai al Mutlaq, His Holiness Dr Syedna Mufaddal Saifuddin TUS and particularly for the following purposes.

- To advance and propagate education and learning, including the administration and organisation of religious and temporal affairs, of the Dawoodi Bohra Jamaat of London and to practise and observe Islamic religion in conformity with al-Quran, Islamic Shariat and the Fatimi philosophy, culture and traditions, all as interpreted by al-Dai al-Mutlaq.
- To advance education and learning including, but not limited to, supporting religious schools, secular educational institutions and scholastic prizes and promoting literature and languages, especially the Arabic language and Lisan al-Dawat.
- The relief of need, hardship and distress.
- The provision and assistance in the provision of facilities for the recreation and other leisure time occupations of the beneficiaries particularly for women and young people in the interests of social welfare and so that their condition of life may be improved.
- To advance Islam and to provide other charitable relief in accordance with the terms of the Trust Deed.

The policy of the Trust continues to be to seek support and provide for the aims as stated.

The Trust organises events where the teaching of Islam and the nature of the Islamic faith is shared with non-Muslims.

The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives in setting the grant making policy for the year.

The Trust has established its grant making policy to achieve its objects for the public benefit for the advancement of religious and charitable purposes of the Dawoodi Bohra Jamaat of London in particular and the community at large. Grants are made at the discretion of the Trustees in respect of any application from individuals or institutions that may apply for assistance within the objects of the Trust. Formal applications are required setting out the reasons for the grant. The policy of the Trustees is to make large single grants rather than many smaller ones.

Achievements and performance

The main sources of income of the Trust are the regular contributions from the community supplemented by other donations from minor sources and connected charities.

The Achievements and performance of the Trust are highlighted as per "12 Umoor Programme classified into 12 main categories consisting the following:

Anjuman-E-Burhani (London)

Trustees' Report (continued)

1. Umoor Deeniyah - Religious Affairs

The Trustees year round maintain a suitable environment, by adherence to the tenets of Islam. The Trust normally has around 300 religious gathering during the year. The Trustees during the pandemic ensured that all religious affairs were carried out through online programmes.

2. Umoor Taalimiyah - Education

The Trust supported education to learners of all ages to enable them to face the challenges of the current time, by donating £120,000 (2021: £120,000) towards Al-Jameah Tus Saifiyah Trust which organises classes for children on Saturdays and evenings. There are around 300 children attending these classes during the year. During Covid, these classes were arranged on an online basis.

3. Umoor Marafiq Burhaniyah - Welfare

The Trust carried out various initiatives to ensure every community member's living standards, especially their religious, economic, educational, household, health and food standards were uplifted. During Covid 19 all community members were given counselling and visits from Trustees and volunteers to ensure their welfare, adhering to social distancing and government guidelines.

4. Umoor Maliyah - Budgeting and Accounts

The Trust ensures that budgets are set for all financial aspects of the Trust, ensuring all income and expenses are accounted through proper maintenance of books of accounts. During the year contributions from the community, including Gift Aid, amounted to £947,737 an increase of £55,769 when compared with the previous year. Total incoming resources for the year increased by £353,165. Grants awarded in the year increased to £719,654 compared to £427,080 in 2020.

Due to Covid 19, the Trustees had to rework budgets, ensuring reduction in expenses and ensuring community work carried out regardless.

5. Ummor Mawarid Bashariyah - Human Resources

The Trustees through various human resource programmes identify the relevant skill sets of community members. This helps the Trust to engage these volunteers for offering their services in the relevant fields i.e Information technology, Accounts and Education.

6. Umoor Dhakheliyah - Internal Affairs - IT/Communication/Statistics

The Trust ensured that all communication and office management activities were carried out during the year.

7. Ummor Kharijiyah - Public Relations

The Trust continuously engages with the local communities by organising events.

8. Ummor Qaza - Legal Affairs

The Trust looks into ensuring all members of the community live in harmony and mutual understanding.

Anjuman-E-Burhani (London)

Trustees' Report (continued)

9. Umoor Faiz al Mawaid al Burhaniyah and Niyaz- Meals from the community kitchen

The Trust provides all community members nutritious and sufficient meals on a daily basis. There are around 1000 daily meals prepared in community kitchen for all members of the community. The key responsibility of procurement, food preparation, quality checks and health and safety is maintained on a regular basis. During Covid, The Trustees personally delivered groceries and essential food products to all community members, adhering to Government regulations.

10. Umoor Iqtisadiyah - Finance and Business Development

The Trustee encourage business development, counselling, skills development and business start up help to community members. There are various programmes during the year to achieve this objective.

11. Umoor Amlaak - Properties

The Trustee ensured that the maintenance of properties, legal documentation and development is carried out regularly. The Trust provides necessary funds to provide assistance to the Husaini Masjid and Mohammedi Park Management Trust for the maintenance and upkeep of the Masjid built for the community.

12. Umoor Sehhat - Health and Hygiene Activity

The Trustee ensured that all aspects of health, cleanliness, environment and sports are maintained for all community members. The Trusts regularly organises Medical Camps, Health Awareness Programmes and sports tournaments.

Financial review

The Statement of Financial Activities on page 12 shows the incoming and outgoing resources for the year.

The Trust saw a increase in income in the year with total income of £2,047,625 (2020: £1,638,865). Regular contributions offered by the Jamaat community including gift aid increased by £55,769 to £947,737. Furthermore income from other charitable activities increased from £667,060 to £1,020,224.

Due to the Government restrictions on religious places, the Masjid and office were closed resulting in staff being furloughed, the charity received £67,730 of Furlough grant. Overall after allowing for resources expended on charitable activities, the surplus generated for the year was £280,751 (2020 : £344,455).

The balance sheet on page 13 shows the financial position of the Trust at 31 December 2021.

At the year end, total net assets were £1,935,681 compared with £1,654,930 for the previous year.

Reserves policy

The reserves policy is to hold funds to enable the Trust to carry out its operations and at an adequate level to meet its objectives. This provides for sufficient funds to be available for all management and administrative costs as well as ensuring adequate funds continue to be available for the costs of the Trust's charitable activities. The balance held as unrestricted funds at 31 December 2021 was £1,669,051 of which £1,020,086 is regarded as free reserves after allowing for funds tied up in tangible fixed assets and debtors (property to be gifted £625,101).

The current level of reserves is therefore considered to be appropriate to meet the ongoing overheads of the Trust.

Investment policy

The Trust deed authorises the Trustees to make and hold investments using the funds of the charity. The Trustees also have power to hold funds with bankers as necessary. Due to the tenets of the Dawoodi Bohra faith, interest can neither be received nor paid, and as a result, the Trust is part of a network of other connected charities that operate a programme related investment made in the form of interest free loans (Qardan Hasana) to each other and other third parties for the purposes of furthering the objects of the Trust.

Anjuman-E-Burhani (London)

Trustees' Report (continued)

Risk assessment

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate their exposure to those risks.

Impact of Covid-19

On 11 March 2020, the World Health Organization declared the Coronavirus (COVID-19) outbreak to be a pandemic in recognition of its rapid spread across the globe. Adhering to the guidelines all community facilities were closed to the community members for most part of 2020, this was to ensure social wellbeing of its members, staff and community. Trust issued strict guidelines for social distancing and wearing face covering at all times in the community centre.

For the charity's 31 December 2021 financial statements, the COVID-19 outbreak and the related impacts are considered non-adjusting events. Due to the uncertainty of the outcome of the current events, the charity cannot reasonably estimate the impact these events will have on the charity's financial position, results of operations or cash flows in the future. To minimise the uncertain financial risk associated with the Pandemic, The Trust have put measures in place to ensure reduction in costs and income generation.

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

Future plans

The Trustees do not plan for any significant changes to the Trust's activities.

Structure, governance and management

The Trust was created on 21 December 1997 by the donation of an initial corpus of £786 by the 52nd Dai al - Mutlaq, His Holiness Dr Syedna Mohammed Burhanuddin (RA). The Trust Deed to record the creation of the Trust was completed and signed on 29th November 1999 and registered charity status was confirmed by the Charity Commission on 14th December 1999.

Trustees are appointed by the Dai al-Mutlaq for a term of five years or as may be determined by the Dai al-Mutlaq, and at the expiry date of each such term they retire. At the end of each such term the Dai al-Mutlaq appoints Trustees who may consist of some or all of the retiring Trustees. The Dai al-Mutlaq may appoint additional Trustees at any time during the currency of each term. The person so appointed is a Trustee up to the expiration of the term, so that all Trustees retire simultaneously, provided that at the expiry of the term, the Trustees continue to be Trustees until the Dai al-Mutlaq appoints new Trustees. The Amil Saheb of London is ex-officio a Trustee.

The Trustees named on the legal and administrative information page have served during the year and up to the date of this report.

New Trustees are considered for appointment, taking into account the skill requirements of the Trustee body. The induction process for new Trustees provides them with meetings with the Board of Trustees and with documentation setting out the policies and grant making processes of the Trust, the power and responsibilities of the Trustees and a brief history of the Trust including copy minutes and accounts.

Anjuman-E-Burhani (London)

Trustees' Report (continued)

Meetings of the Trustees are held regularly at which they agree the broad strategy and areas of activity for the Trust. The day to day administration of grants and processing and handling of applications prior to their consideration by the Trustees, together with the administration of expenditure on other charitable activities is delegated to the Secretary and the Treasurer. The activities of the restricted funds are managed by sub-committees who report to the Secretary.

The Trustees consider the board of Trustees as comprising the key management personnel of the Trust in charge of directing, running and controlling the Trust. All Trustees give their time freely and no Trustee remuneration was paid in the year.

This report was approved by the Trustees and signed on their behalf by:

Shk Murtaza bhai Amin
Treasurer

Dated: 25th October 2022

Anjuman-E-Burhani (London)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London)

Opinion

We have audited the financial statements of Anjuman-E-Burhani (London) (the 'charity') for the year ended 31 December 2021, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London) (continued)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 7), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London) (continued)

In identifying and assessing risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, we considered the following

- the nature of the industry and sector, control environment and business performance and performance targets
- results of our enquiries of management and the company's financial manager's own identification and assessment of the risks of irregularities.
- any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations
- Using analytical procedures to identify any unusual or unexpected relationships.

We remained alert to any indications of fraud throughout the audit. As required by auditing standards and taking into account possible pressures to achieve targets, we performed procedures to address the risk of management override of controls and the risk of making inappropriate accounting entries.

We also performed procedures including identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documents. These included those posted to unusual accounts.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Mr M Poonawala (Senior Statutory Auditor)
For and on behalf of Tahas & Co Ltd, Statutory Auditor

760 Eastern Avenue
Newbury Park
Ilford
Essex
IG2 7HU

Anjuman-E-Burhani (London)

**Independent Auditor's Report to the Members of Anjuman-E-Burhani (London)
(continued)**

25 October 2022

Tahas & Co Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Anjuman-E-Burhani (London)

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Sabil-ul-Khair-Wal- Barakat	2	947,737	-	947,737	891,968
Charitable activities	3	951,609	68,615	1,020,224	667,059
Other income	4	79,664	-	79,664	79,838
Total income		<u>1,979,010</u>	<u>68,615</u>	<u>2,047,625</u>	<u>1,638,865</u>
Expenditure on:					
Charitable activities		<u>(1,730,061)</u>	<u>(36,813)</u>	<u>(1,766,874)</u>	<u>(1,294,410)</u>
Total expenditure		<u>(1,730,061)</u>	<u>(36,813)</u>	<u>(1,766,874)</u>	<u>(1,294,410)</u>
Net income		<u>248,949</u>	<u>31,802</u>	<u>280,751</u>	<u>344,455</u>
Net movement in funds		248,949	31,802	280,751	344,455
Reconciliation of funds					
Total funds brought forward		<u>1,420,102</u>	<u>234,828</u>	<u>1,654,930</u>	<u>1,310,475</u>
Total funds carried forward	15	<u>1,669,051</u>	<u>266,630</u>	<u>1,935,681</u>	<u>1,654,930</u>
The funds breakdown for 2020 is shown in note 15.					

Anjuman-E-Burhani (London)
(Registration number: 1078595)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	24,864	25,438
Current assets			
Debtors	11	792,650	961,726
Cash at bank and in hand		<u>1,218,407</u>	<u>925,724</u>
		2,011,057	1,887,450
Creditors: Amounts falling due within one year	12	<u>(100,240)</u>	<u>(95,958)</u>
Net current assets		<u>1,910,817</u>	<u>1,791,492</u>
Total assets less current liabilities		1,935,681	1,816,930
Creditors: Amounts falling due after more than one year	13	<u>-</u>	<u>(162,000)</u>
Net assets		<u><u>1,935,681</u></u>	<u><u>1,654,930</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		266,630	234,828
Unrestricted income funds			
Unrestricted funds		<u>1,669,051</u>	<u>1,420,102</u>
Total funds	15	<u><u>1,935,681</u></u>	<u><u>1,654,930</u></u>

The financial statements on pages 12 to 24 were approved by the trustees, and authorised for issue on 25 October 2022 and signed on their behalf by:

Shk Murtaza bhai Amin
Treasurer

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Anjuman-E-Burhani (London) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

Since the start of January 2020, the coronavirus outbreak, which is a rapidly evolving situation, has adversely impacted global commercial activities. The rapid development and fluidity of this situation precludes any prediction as to its ultimate impact, which may have a continued adverse impact on economic and market conditions and trigger a period of global economic slowdown.

The financial impact of the pandemic on the valuation of tangible fixed assets, financial assets and financial liabilities as at the balance sheet date has been reflected in the financial statements.

The trustees are monitoring developments relating to coronavirus regularly and are coordinating its operational response based on existing business continuity plans, in addition to guidance from global health organisations, the government and general pandemic response best practices.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

The charity holds reasonable cash reserves to shelter against the impact of the current coronavirus pandemic. In addition, announcements by government of various initiatives to support businesses to address short-term income shortfalls should enable the charity to continue operationally. Thus, the going concern basis has been adopted in preparing the financial statements for the year ended 31 December 2021.

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.

Charitable funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as indicated by the donor. Expenditure which meets these criteria is charged to the funds as appropriate.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Where possible, donations are accounted for on a receivable basis. However, it is recognised that voluntary donations from individuals cannot be treated in this manner where there is no contractually enforceable right to donations promised. For this reason donations from individuals are normally accounted for on a receipts basis.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £5000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

Asset class	Depreciation method and rate
Plant and machinery	over 5 years straight line basis

Trade debtors

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

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

2 Sabil-ul-khair-Wal-Barakat

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and gifts	947,737	947,737	891,968
	<u>947,737</u>	<u>947,737</u>	<u>891,968</u>

This relates to regular contributions offered by members of Dawoodi Bohra Jamaat community in London and includes gift aid claims of £149,000 (2020: £127,002)

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Faiz-ul Mawaid al Burhaniyah and Niyaz	609,234	-	609,234
Muvasat	48,450	-	48,450
Laagat	14,956	-	14,956
Shabab-UL-Zahabi	7,762	-	7,762
Burhani Womens Association	17,262	-	17,262
Taiseer Un Nikaah	6,134	-	6,134
Interment and funeral receipts	-	68,615	68,615
HH visit and other donations	247,811	-	247,811
	<u>951,609</u>	<u>68,615</u>	<u>1,020,224</u>

	Unrestricted funds General £	Restricted funds £	Total 2020 £
Faiz-ul Mawaid al Burhaniyah and Niyaz	556,040	-	556,040
Muvasat	4,400	-	4,400
Laagat	3,668	-	3,668
Shabab-UL-Zahabi	6,950	-	6,950
Interment and funeral receipts	-	69,665	69,665
HH visit and other donations	26,337	-	26,337
	<u>597,395</u>	<u>69,665</u>	<u>667,060</u>

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

4 Other income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
HMRC JRS Grant	67,622	67,622	74,282
Rental income	12,042	12,042	5,556
	<u>79,664</u>	<u>79,664</u>	<u>79,838</u>

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

5 Expenditure on charitable activities

	Activity undertaken directly £	Total 2021 £	Total 2020 £
Madrasah	1,065	1,065	5,378
Interment and funeral expenses	36,772	36,772	26,068
Calenders	4,450	4,450	4,300
Taamir- Repairs and Renewals	20,422	20,422	4,734
Darul Imarat expenses	9,565	9,565	-
Public relations	2,976	2,976	2,000
Faiz-ul-Mawaid al Burhaniyah and Niyaz	610,972	610,972	473,427
Muvasat	50,250	50,250	6,400
Share of support costs (Note 6)	293,224	293,224	307,798
Share of Governance costs (Note 6)	34,875	34,875	37,225
Grants (Note 7)	702,303	702,303	427,080
	<u>1,766,874</u>	<u>1,766,874</u>	<u>1,294,410</u>

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

£1,730,061 (2020 - £1,268,342) of the above expenditure was attributable to unrestricted funds and £36,813 (2020 -£26,068) to restricted funds.

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Other support costs £	Total 2021 £	Total 2020 £
Staff costs	19,063	171,564	190,627	183,362
Depreciation	-	7,806	7,806	10,398
Utilities	605	5,441	6,046	7,107
Repairs and maintenance	4,452	49,096	53,548	46,203
Telephone and fax	2,039	18,354	20,393	32,505
Travelling expenses	796	7,161	7,957	8,679
Cleaning	-	7,557	7,557	8,885
Sundry expenses	-	5,992	5,992	12,463
Printing, postages and stationery	-	390	390	1,775
Rent	-	13,813	13,813	16,446
Auditors' fees for non-audit work	4,920	-	4,920	4,700
Audit fees	3,000	-	3,000	3,000
Rates	-	2,008	2,008	4,934
Bank Charges	-	4,042	4,042	4,566
	34,875	293,224	328,099	345,023

Support costs relate to those costs incurred directly in support of expenditure on the Charity's objects which cannot be directly attributed to particular activities. Such costs are allocated at a ratio of 90:10 between activities undertaken directly and governance costs.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

7 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2021	2020	2021	2020
	£	£	£	£
Analysis				
Husaini Masjid and Mohammedi Park Management Trust	180,651	185,000	-	-
Dawat-e-Hadiyah Trust (United Kingdom)	401,652	122,080	-	-
Al-Jameah Al-Sayfiyah	120,000	120,000	-	-
	<u>702,303</u>	<u>427,080</u>	<u>-</u>	<u>-</u>

8 Trustees remuneration and expenses

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year and no expenses were paid on behalf of the Trustees.

9 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Management and administration	11	10

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	177,324	171,556
Social security costs	12,104	8,684
Pension costs	1,200	3,122
	<u>190,628</u>	<u>183,362</u>

The Trust also relied on the efforts of twelve part time volunteers (2020 : 12) during the year.

No trustee received emoluments of more than £60,000 during the year

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2021	195,295	195,295
Additions	<u>7,232</u>	<u>7,232</u>
At 31 December 2021	<u>202,527</u>	<u>202,527</u>
Depreciation		
At 1 January 2021	169,857	169,857
Charge for the year	<u>7,806</u>	<u>7,806</u>
At 31 December 2021	<u>177,663</u>	<u>177,663</u>
Net book value		
At 31 December 2021	<u>24,864</u>	<u>24,864</u>
At 31 December 2020	<u>25,438</u>	<u>25,438</u>

11 Debtors

	2021 £	2020 £
Other debtors	167,549	267,321
Property to be gifted	<u>625,101</u>	<u>694,405</u>
	<u>792,650</u>	<u>961,726</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	7,145	2,944
Other creditors	55,431	48,665
Accruals	<u>37,664</u>	<u>44,349</u>
	<u>100,240</u>	<u>95,958</u>

13 Creditors: amounts falling due after one year

	2021 £	2020 £
Other loans	<u>-</u>	<u>162,000</u>

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,200 (2020 - £3,122).

15 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted				
General	1,420,102	1,979,010	(1,730,061)	1,669,051
Restricted	<u>234,828</u>	<u>68,615</u>	<u>(36,813)</u>	<u>266,630</u>
Total funds	<u>1,654,930</u>	<u>2,047,625</u>	<u>(1,766,874)</u>	<u>1,935,681</u>

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

1. Anjuman-e-Najmi : The funds are held for burial ground maintenance and funeral expenses.
2. East London-Taamir : The funds were held to acquire a property and refurbish it at Chapel Lane, Chigwell. The property has since been acquired and refurbished, and is in the process of being transferred to Dawat-e-Hadiyah Trust (UK). Trustees have therefore reclassified the funds as unrestricted so as to benefit the Trust and the community as a whole.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	24,864	-	24,864
Current assets	1,733,963	277,094	2,011,057
Current liabilities	(89,776)	(10,464)	(100,240)
Total net assets	<u>1,669,051</u>	<u>266,630</u>	<u>1,935,681</u>

17 Related party transactions

The Trust by way of common Trustees and influence is connected to the following charities:-

Husaini Masjid and Mohammedi Park Management Trust
Al-Jameah Al-Sayfiyah Trust
Fayz-e-Husaini International Trust
Dawat-e-Hadiyah Trust (United Kingdom)

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

Dawat-e-Hadiyah Trust (United Kingdom)

At the balance sheet date the amount due to/from to Dawat-e-Hadiyah Trust (United Kingdom) was £Nil (2020 - £162,000).

The following properties vest in “the Dai al-Mutlaq” (Corporation Sole) who is the Sole Trustee of Dawat-e-Hadiyah Trust (United Kingdom) (Reg. No. 294807). The Sole Trustee has entrusted the said Properties to Anjuman-e-Burhani (London) for its administration, supervision and management to facilitate religious, social, charitable, educational and cultural activities of the community and where pertinent to receive rental income.

1. Al-Masjid al-Husaini, Northolt, Middlesex
2. Darul Imarat situated at Mohammedi Park, Northolt, Middlesex, UB5 6AG
3. Highview Apartment, Byron Way, Northolt, UB5 6BL

The properties belong to and are shown in the accounts of Dawat-e-Hadiyah Trust (United Kingdom). However as they have been entrusted to Anjuman-e-Burhani (London), rents and other income derived from these Properties and outgoings, utilities, rates and taxes in connection with these Properties are not reflected in the accounts of Dawat-e-Hadiyah Trust (United Kingdom) but are instead shown in the accounts of Anjuman-e-Burhani (London).

Accounts

Charity registration number: 1078595

Anjuman-E-Burhani (London)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Anjuman-E-Burhani (London)

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Anjuman-E-Burhani (London)

Reference and Administrative Details

Trustees	Amil Saheb of London - President
	Zainulabedeem Bhaisaheb Shujaee - Vice President
	Farazdaq Bhaisaheb Husaini
	Dr Shaikh Aziz Bhai Husain Bhai - Secretary
	Shaikh Amirali Bhai Lukmany - Joint Secretary
	Shaikh Murtaza Bhai Amin -Treasurer
	Shaikh Yunus Bhai Shaikh Abdulkader Haidermota
	Shaikh Hamza Bhai Jiwanji
	Shaikh Shabbir Bhai Mulla Inayathusain
	Shaikh Shabbir Bhai Shaikh Abidali
	Shaikh Amirali Bhai Kader Bhai
	Shaikh Murtaza Bhai Shaikh Taiyebali (Najmi)
	Shaikh Aliasger Bhai Bagichawala
	Yusuf Bhai Maimoon
Advisory Council	Shaikh Abdulhusain Bhai Mulla Taherali
	Shaikh Shabbir Bhai Abdulali
Principal address	Mohammedi Park
	Rowdell Road
	Northolt Industrial Estate
	Northolt
	Middlesex
	UB5 6AG
Charity Registration Number	1078595
Solicitors	BDB Pitmans LLP
	50 Broadway
	Westminister
	London
	SW1H 0BL
Bankers	Habib Bank AG Zurich
	5-7 High Street
	Southall
	Middlesex
	UB1 3HA
	Barclys Bank PLC
	Bradford Market Street
	Leicester
	Leicestershire
	LE87 2BB

Anjuman-E-Burhani (London)

Reference and Administrative Details

Auditor

Tahas & Co Ltd
Chartered Certified Accountants and Registered Auditors
760 Eastern Avenue
Newbury Park
Ilford
Essex
IG2 7HU

Anjuman-E-Burhani (London)

Trustees' Report

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective from 1 January 2015).

Objectives and activities

The Trustees hold the Trust Fund and its income upon trust to apply them for the religious and charitable purpose, particularly to administer, manage and organize the affairs of the Dawoodi Bohra Jamaat of London as per the "12 Umoor Programme" introduced by the 53rd al-Dai al Mutlaq, His Holiness Dr Syedna Mufaddal Saifuddin TUS and particularly for the following purposes.

- To advance and propagate education and learning, including the administration and organisation of religious and temporal affairs, of the Dawoodi Bohra Jamaat of London and to practise and observe Islamic religion in conformity with al-Quran, Islamic Shariat and the Fatimi philosophy, culture and traditions, all as interpreted by al-Dai al-Mutlaq.
- To advance education and learning including, but not limited to, supporting religious schools, secular educational institutions and scholastic prizes and promoting literature and languages, especially the Arabic language and Lisan al-Dawat.
- The relief of need, hardship and distress.
- The provision and assistance in the provision of facilities for the recreation and other leisure time occupations of the beneficiaries particularly for women and young people in the interests of social welfare and so that their condition of life may be improved.
- To advance Islam and to provide other charitable relief in accordance with the terms of the Trust Deed.

The policy of the Trust continues to be to seek support and provide for the aims as stated.

The Trust organises events where the teaching of Islam and the nature of the Islamic faith is shared with non-Muslims.

The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives in setting the grant making policy for the year.

The Trust has established its grant making policy to achieve its objects for the public benefit for the advancement of religious and charitable purposes of the Dawoodi Bohra Jamaat of London in particular and the community at large. Grants are made at the discretion of the Trustees in respect of any application from individuals or institutions that may apply for assistance within the objects of the Trust. Formal applications are required setting out the reasons for the grant. The policy of the Trustees is to make large single grants rather than many smaller ones.

Achievements and performance

The main sources of income of the Trust are the regular contributions from the community supplemented by other donations from minor sources and connected charities.

The Achievements and performance of the Trust are highlighted as per "12 Umoor Programme classified into 12 main categories consisting the following:

Anjuman-E-Burhani (London)

Trustees' Report

FOR THE YEAR ENDED 31 DECEMBER 2020

1. Umoor Deeniyah - Religious Affairs

The Trustees year round maintain a suitable environment, by adherence to the tenets of Islam. The Trust normally has around 300 religious gathering during the year. The Trustees during the pandemic ensured that all religious affairs were carried out through online programmes.

2. Umoor Taalimiyah - Education

The Trust supported education to learners of all ages to enable them to face the challenges of the current time, by donating £120,000 (2019: £120,000) towards Al-Jameah Tus Saifiyah Trust which organises classes for children on Saturdays and evenings. There are around 300 children attending these classes during the year. During Covid, these classes were arranged on an online basis.

3. Umoor Marafiq Burhaniyah - Welfare

The Trust carried out various initiatives to ensure every community member's living standards, especially their religious, economic, educational, household, health and food standards were uplifted. During Covid 19 all community members were given counselling and visits from Trustees and volunteers to ensure their welfare, adhering to social distancing and government guidelines.

4. Umoor Maliyah - Budgeting and Accounts

The Trust ensures that budgets are set for all financial aspects of the Trust, ensuring all income and expenses are accounted through proper maintenance of books of accounts. During the year contributions from the community, including Gift Aid, amounted to £891,968 a reduction of £117,213 when compared with the previous year. Total incoming resources for the year decreased by £38,677. Grants awarded in the year decreased to £427,080 compared to £468,055 in 2019. The amount expended on Niyaz and other charitable activities in the year amounted to £522,307 compared with £652,559 in 2019, reduction of £130,252. Due to Covid 19, the Trustees had to rework budgets, ensuring reduction in expenses and ensuring community work carried out regardless.

5. Ummor Mawarid Bashariyah - Human Resources

The Trustees through various human resource programmes identify the relevant skill sets of community members. This helps the Trust to engage these volunteers for offering their services in the relevant fields i.e Information technology, Accounts and Education.

6. Umoor Dhakheliyah - Internal Affairs - IT/Communication/Statistics

The Trust ensured that all communication and office management activities were carried out during the year.

7. Ummor Kharijiyah - Public Relations

The Trust continuously engages with the local communities by organising events.

8. Ummor Qaza - Legal Affairs

The Trust looks into ensuring all members of the community live in harmony and mutual understanding.

Anjuman-E-Burhani (London)

Trustees' Report

FOR THE YEAR ENDED 31 DECEMBER 2020

9. Umoor Faiz al Mawaid al Burhaniyah and Niyaz- Meals from the community kitchen

The Trust provides all community members nutritious and sufficient meals on a daily basis. There are around 1000 daily meals prepared in community kitchen for all members of the community. The key responsibility of procurement, food preparation, quality checks and health and safety is maintained on a regular basis. During Covid, The Trustees personally delivered groceries and essential food products to all community members, adhering to Government regulations.

10. Umoor Iqtessadiyah - Finance and Business Development

The Trustee encourage business development, counselling, skills development and business start up help to community members. There are various programmes during the year to achieve this objective.

11. Umoor Amlaak - Properties

The Trustee ensured that the maintenance of properties, legal documentation and development is carried out regularly. The Trust provides necessary funds to provide assistance to the Husaini Masjid and Mohammedi Park Management Trust for the maintenance and upkeep of the Masjid built for the community.

12. Umoor Sehhat - Health and Hygiene Activity

The Trustee ensured that all aspects of health, cleanliness, environment and sports are maintained for all community members. The Trusts regularly organises Medical Camps, Health Awareness Programmes and sports tournaments.

Financial review

The Statement of Financial Activities on page 12 shows the incoming and outgoing resources for the year.

The Trust saw a decrease in income in the year with total income of £1,638,865 (2019: £1,677,542). Regular contributions offered by the Jamaat community including gift aid decreased by £117,213 to £891,968. Furthermore income from other charitable activities decreased by £1,302 to £667,059. Due to the Government restrictions on religious places, the Masjid and office were closed resulting in staff being furloughed, the charity received £74,282 of Furlough grant. Overall after allowing for resources expended on charitable activities, the surplus generated for the year was £344,455 (2019: £250,106).

The balance sheet on page 13 shows the financial position of the Trust at 31 December 2020.

At the year end, total net assets were £1,654,930 compared with £1,310,475 for the previous year.

Reserves policy

The reserves policy is to hold funds to enable the Trust to carry out its operations and at an adequate level to meet its objectives. This provides for sufficient funds to be available for all management and administrative costs as well as ensuring adequate funds continue to be available for the costs of the Trust's charitable activities. The balance held as unrestricted funds at 31 December 2020 was £1,420,102 of which £1,394,664 is regarded as free reserves after allowing for funds tied up in tangible fixed assets. The current level of reserves is therefore considered to be appropriate to meet the ongoing overheads of the Trust.

Investment policy

The Trust deed authorises the Trustees to make and hold investments using the funds of the charity. The Trustees also have power to hold funds with bankers as necessary. Due to the tenets of the Dawoodi Bohra faith, interest can neither be received nor paid, and as a result, the Trust is part of a network of other connected charities that operate a programme related investment made in the form of interest free loans (Qardan Hasana) to each other and other third parties for the purposes of furthering the objects of the Trust.

Anjuman-E-Burhani (London)

Trustees' Report

FOR THE YEAR ENDED 31 DECEMBER 2020

Risk assessment

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate their exposure to those risks.

Impact of Covid-19

On 11 March 2020, the World Health Organization declared the Coronavirus (COVID-19) outbreak to be a pandemic in recognition of its rapid spread across the globe. Adhering to the guidelines all community facilities were closed to the community members for most part of 2020, this was to ensure social wellbeing of its members, staff and community. Trust issued strict guidelines for social distancing and wearing face covering at all times in the community centre.

For the charities 31 December 2020 financial statements, the COVID-19 outbreak and the related impacts are considered non-adjusting events. Due to the uncertainty of the outcome of the current events, the charity cannot reasonably estimate the impact these events will have on the charity's financial position, results of operations or cash flows in the future. To minimise the uncertain financial risk associated with the Pandemic, The Trust have put measures in place to ensure reduction in costs and income generation.

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

Future plans

The Trustees do not plan for any significant changes to the Trust's activities.

Structure, governance and management

The Trust was created on 21 December 1997 by the donation of an initial corpus of £786 by the 52nd Dai al - Mutlaq, His Holiness Dr Syedna Mohammed Burhanuddin (RA). The Trust Deed to record the creation of the Trust was completed and signed on 29th November 1999 and registered charity status was confirmed by the Charity Commission on 14th December 1999.

Trustees are appointed by the Dai al-Mutlaq for a term of five years or as may be determined by the Dai al- Mutlaq, and at the expiry date of each such term they retire. At the end of each such term the Dai al-Mutlaq appoints Trustees who may consist of some or all of the retiring Trustees. The Dai al-Mutlaq may appoint additional Trustees at any time during the currency of each term. The person so appointed is a Trustee up to the expiration of the term, so that all Trustees retire simultaneously, provided that at the expiry of the term, the Trustees continue to be Trustees until the Dai al-Mutlaq appoints new Trustees. The Amil Saheb of London is ex-officio a Trustee.

The Trustees named on the legal and administrative information page have served during the year and up to the date of this report.

New Trustees are considered for appointment, taking into account the skill requirements of the Trustee body. The induction process for new Trustees provides them with meetings with the Board of Trustees and with documentation setting out the policies and grant making processes of the Trust, the power and responsibilities of the Trustees and a brief history of the Trust including copy minutes and accounts.

Anjuman-E-Burhani (London)

Trustees' Report

FOR THE YEAR ENDED 31 DECEMBER 2020

Meetings of the Trustees are held regularly at which they agree the broad strategy and areas of activity for the Trust. The day to day administration of grants and processing and handling of applications prior to their consideration by the Trustees, together with the administration of expenditure on other charitable activities is delegated to the Secretary and the Treasurer. The activities of the restricted funds are managed by sub- committees who report to the Secretary.

The Trustees consider the board of Trustees as comprising the key management personnel of the Trust in charge of directing, running and controlling the Trust. All Trustees give their time freely and no Trustee remuneration was paid in the year.

This report was approved by the Trustees and signed on their behalf by:

Zainulabedeen Bhaisaheb Shujaee
Vice-President

Dated: 29th October 2021

Anjuman-E-Burhani (London)

Statement of Trustees' Responsibilities ***FOR THE YEAR ENDED 31 DECEMBER 2020***

The Trustees are responsible for preparing the Trustees' 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 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- give a true and fair view of the state of the Trust's affairs as at 31 December 2019 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.
- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Trust's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.
- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London) **FOR THE YEAR ENDED 31 DECEMBER 2020**

Opinion

We have audited the financial statements of Anjuman-E-Burhani (London) (the 'charity') for the year ended 31 December 2020, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London) **FOR THE YEAR ENDED 31 DECEMBER 2020**

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London) **FOR THE YEAR ENDED 31 DECEMBER 2020**

In identifying and assessing risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, we considered the following

- the nature of the charity and sector, control environment and charity's performance
- results of our enquiries of trustees' and the charity's management's own identification and assessment of the risks of irregularities.
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations
- Using analytical procedures to identify any unusual or unexpected relationships.

We remained alert to any indications of fraud throughout the audit. As required by auditing standards and taking into account possible pressures to achieve targets, we performed procedures to address the risk of management override of controls and the risk of making inappropriate accounting entries.

We also performed procedures including identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documents. These included those posted to unusual accounts.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Anjuman-E-Burhani (London)

Independent Auditor's Report to the Members of Anjuman-E-Burhani (London) ***FOR THE YEAR ENDED 31 DECEMBER 2020***

.....
Mr M Poonawala (Senior Statutory Auditor)
For and on behalf of Tahas & Co Ltd, Statutory Auditor

760 Eastern Avenue
Newbury Park
Ilford
Essex
IG2 7HU

29 October 2021

Tahas & Co Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Anjuman-E-Burhani (London)

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Sabil-ul-Khair-Wal- Barakat	2	891,968	-	891,968	1,009,181
Charitable activities	3	597,394	69,665	667,059	668,361
Other income		79,838	-	79,838	-
Total Income		<u>1,569,200</u>	<u>69,665</u>	<u>1,638,865</u>	<u>1,677,542</u>
Expenditure on:					
Charitable activities	5	<u>(1,268,342)</u>	<u>(26,068)</u>	<u>(1,294,410)</u>	<u>(1,427,436)</u>
Total Expenditure		<u>(1,268,342)</u>	<u>(26,068)</u>	<u>(1,294,410)</u>	<u>(1,427,436)</u>
Net income		300,858	43,597	344,455	250,106
Gross transfers between funds		<u>402,027</u>	<u>(402,027)</u>	<u>-</u>	<u>-</u>
Net movement in funds		702,885	(358,430)	344,455	250,106
Reconciliation of funds					
Total funds brought forward		<u>717,217</u>	<u>593,258</u>	<u>1,310,475</u>	<u>1,060,369</u>
Total funds carried forward	15	<u>1,420,102</u>	<u>234,828</u>	<u>1,654,930</u>	<u>1,310,475</u>
The funds breakdown for 2019 is shown in note 15.					

Anjuman-E-Burhani (London)

(Registration number: 1078595)

Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	10	25,438	35,836
Current assets			
Debtors	11	267,321	123,263
Property to be gifted	11	694,405	694,405
Cash at bank and in hand		925,724	800,152
		<u>1,887,450</u>	<u>1,617,820</u>
Creditors: Amounts falling due within one year	12	<u>(95,958)</u>	<u>(170,181)</u>
Net current assets		<u>1,791,492</u>	<u>1,447,639</u>
Total assets less current liabilities		1,816,930	1,483,475
Creditors: Amounts falling due after more than one year	13	<u>(162,000)</u>	<u>(173,000)</u>
Net assets		<u>1,654,930</u>	<u>1,310,475</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		234,828	593,258
Unrestricted income funds			
Unrestricted funds		<u>1,420,102</u>	<u>717,217</u>
Total funds	15	<u>1,654,930</u>	<u>1,310,475</u>

The financial statements on pages 13 to 27 were approved by the trustees, and authorised for issue on 29 October 2021 and signed on their behalf by:

.....
Zainulabedeen Bhaisaheb Shujaee - Vice President
Trustee

Anjuman-E-Burhani (London)

Cash Flow Statement for the Year Ended 31 December 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash income		344,455	250,106
Adjustments to cash flows from non-cash items			
Depreciation		10,398	26,536
		354,853	276,642
Working capital adjustments			
(Increase)/decrease in debtors	11	(144,058)	27,727
(Decrease)/increase in creditors	12	(74,223)	38,743
Net cash flows from operating activities		136,572	343,112
Cash flows from investing activities			
Purchase of tangible fixed assets	10	-	(31,798)
Cash flows from financing activities			
Repayment of loans and borrowings	12	(11,000)	(122,000)
Net increase in cash and cash equivalents		125,572	189,314
Cash and cash equivalents at 1 January		800,152	610,838
Cash and cash equivalents at 31 December		925,724	800,152

All of the cash flows are derived from continuing operations during the above two periods.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Statement of compliance

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

Basis of preparation

Anjuman-E-Burhani (London) 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.

Going concern

Since the start of January 2020, the coronavirus outbreak, which is a rapidly evolving situation, has adversely impacted global commercial activities. The rapid development and fluidity of this situation precludes any prediction as to its ultimate impact, which may have a continued adverse impact on economic and market conditions and trigger a period of global economic slowdown.

The financial impact of the pandemic on the valuation of tangible fixed assets, financial assets and financial liabilities as at the balance sheet date has been reflected in the financial statements.

The trustees are monitoring developments relating to coronavirus regularly and are coordinating its operational response based on existing business continuity plans, in addition to guidance from global health organisations, the government and general pandemic response best practices.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

The charity holds reasonable cash reserves to shelter against the impact of the current coronavirus pandemic. In addition, announcements by government of various initiatives to support businesses to address short-term income shortfalls should enable the charity to continue operationally. Thus, the going concern basis has been adopted in preparing the financial statements for the year ended 31 December 2020.

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.

Charitable funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as indicated by the donor. Expenditure which meets these criteria is charged to the funds as appropriate.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2020

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Where possible, donations are accounted for on a receivable basis. However, it is recognised that voluntary donations from individuals cannot be treated in this manner where there is no contractually enforceable right to donations promised. For this reason donations from individuals are normally accounted for on a receipts basis.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £5000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2020

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	over 5 years straight line basis

Trade debtors

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

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2020

2 Sabil-ul-khair-Wal-Barakat

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Donations and gifts	891,968	891,968	1,009,181
	<u>891,968</u>	<u>891,968</u>	<u>1,009,181</u>

This relates to regular contributions offered by members of Dawoodi Bohra Jamaat community in London and includes gift aid claims of £146,257 (2019: £112,513)

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Charitable activities				
Faiz-ul-Mawaid al Burhaniyah and Niyaz	556,040	-	556,040	523,421
Burial receipts	-	69,665	69,665	69,806
Muvasat	4,400	-	4,400	32,000
Shabab-UI-Zahabi	6,950	-	6,950	4,033
Other donations	30,004	-	30,004	39,101
	<u>597,394</u>	<u>69,665</u>	<u>667,059</u>	<u>668,361</u>

4 Other income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
HMRC JRS Grant	74,282	74,282	-
Rental income	5,556	5,556	-
	<u>79,838</u>	<u>79,838</u>	<u>-</u>

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2020

5 Expenditure on charitable activities

	Activity undertaken directly £	Total 2020 £	Total 2019 £
Madrasa	5,378	5,378	6,951
Muvasalat	-	-	1,118
Interment and funeral expenses	26,068	26,068	12,238
Calender	4,300	4,300	3,900
East London Markaz-Taamir	4,734	4,734	42,722
Other Charitable expenses	-	-	1,153
Public relations	2,000	2,000	4,028
Faiz-ul-Mawaid al Burhaniyah and Niyaz	473,427	473,427	546,802
Muvasat	6,400	6,400	30,195
Ohbat expenses	-	-	3,452
Share of support costs (Note 5)	307,798	307,798	268,849
Share of Government costs (Note 5)	37,225	37,225	37,973
Grants (Note 6)	427,080	427,080	468,055
	<u>1,294,410</u>	<u>1,294,410</u>	<u>1,427,436</u>

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2020

£1,263,608 (2019 - £1,415,198) of the above expenditure was attributable to unrestricted funds and £30,802 (2019 -£12,238) to restricted funds.

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Other support costs £	Total 2020 £	Total 2019 £
Staff costs	18,336	165,026	183,362	212,128
Depreciation	-	10,398	10,398	26,536
Utilities	711	6,396	7,107	3,618
Repairs and maintenance	4,620	41,583	46,203	12,941
Telephone and fax	3,251	29,254	32,505	19,068
Travelling expenses	868	7,811	8,679	1,408
Bookkeeping fees	-	-	-	1,620
Cleaning	-	8,885	8,885	1,507
Sundry expenses	1,246	11,217	12,463	5,275
Printing, postages and stationery	-	1,775	1,775	1,848
Rent	-	16,446	16,446	-
Auditors' fees for non-audit work	4,700	-	4,700	6,755
Audit fees	3,000	-	3,000	3,500
Rates	493	4,441	4,934	6,806
Bank Charges	-	4,566	4,566	3,812
	<u>37,225</u>	<u>307,798</u>	<u>345,023</u>	<u>306,822</u>

Support costs relate to those costs incurred directly in support of expenditure on the Charity's objects which cannot be directly attributed to particular activities. Such costs are allocated at a ratio of 90:10 between activities undertaken directly and governance costs.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2020

7 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2020	2019	2020	2019
	£	£	£	£
Analysis				
Husaini Masjid and Mohammedi Park Management Trust	185,000	196,384	-	-
Dawat-e-Hadiyah Trust (United Kingdom)	122,080	149,806	-	-
Al-Jameah Al-Sayfiyah	120,000	120,000	-	-
Grant to individual	-	-	-	1,865
	<u>427,080</u>	<u>466,190</u>	<u>-</u>	<u>1,865</u>

8 Trustees remuneration and expenses

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year and no expenses were paid on behalf of the Trustees.

9 Staff costs

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Management and administration	10	11

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	171,556	198,192
Social security costs	8,684	10,526
Pension costs	3,122	3,410
	<u>183,362</u>	<u>212,128</u>

The Trust also relied on the efforts of twelve part time volunteers (2019 : 11) during the year.

No trustee received emoluments of more than £60,000 during the year

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2020

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2020	195,295	195,295
At 31 December 2020	195,295	195,295
Depreciation		
At 1 January 2020	159,459	159,459
Charge for the year	10,398	10,398
At 31 December 2020	169,857	169,857
Net book value		
At 31 December 2020	25,438	25,438
At 31 December 2019	35,836	35,836

11 Debtors

	2020 £	2019 £
Other debtors	267,321	123,263
Property to be gifted	694,405	694,405
	961,726	817,668

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	2,944	5,331
Other creditors	48,665	104,331
Accruals	44,349	60,519
	95,958	170,181

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2020

13 Creditors: amounts falling due after one year

	2020 £	2019 £
Other loans	<u>162,000</u>	<u>173,000</u>

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,122 (2019 - £3,410).

15 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
General	717,217	1,569,200	(1,268,342)	402,027	1,420,102
Restricted funds	<u>593,258</u>	<u>69,665</u>	<u>(26,068)</u>	<u>(402,027)</u>	<u>234,828</u>
Total funds	<u>1,310,475</u>	<u>1,638,865</u>	<u>(1,294,410)</u>	<u>-</u>	<u>1,654,930</u>

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

1. Anjuman-e-Najmi : The funds are held for burial ground maintenance and funeral expenses.

2. East London-Taamir : The funds were held to acquire a property and refurbish it at Chapel Lane, Chigwell. The property has since been acquired and refurbished, and is in the process of being transferred to Dawat-e-Hadiyah Trust (UK). Trustees have therefore reclassified the funds as unrestricted so as to benefit the Trust and the community as a whole.

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2020

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	25,438	-	25,438
Current assets	1,648,786	238,664	1,887,450
Current liabilities	(92,122)	(3,836)	(95,958)
Creditors over 1 year	(162,000)	-	(162,000)
Total net assets	<u>1,420,102</u>	<u>234,828</u>	<u>1,654,930</u>

17 Related party transactions

The Trust by way of common Trustees and influence is connected to the following charities:-

Husaini Masjid and Mohammedi Park Management Trust
Al-Jameah Al-Sayfiyah Trust
Fayz-e-Husaini International Trust
Dawat-e-Hadiyah Trust (United Kingdom)

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

Dawat-e-Hadiyah Trust (United Kingdom)

At the balance sheet date the amount due to Dawat-e-Hadiyah Trust (United Kingdom) was £173,000 (2019 - £185,000).

The following properties vest in “the Dai al-Mutlaq” (Corporation Sole) who is the Sole Trustee of Dawat-e-Hadiyah Trust (United Kingdom) (Reg. No. 294807). The Sole Trustee has entrusted the said Properties to Anjuman-e-Burhani (London) for its administration, supervision and management to facilitate religious, social, charitable, educational and cultural activities of the community and where pertinent to receive rental income.

1. Al-Masjid al-Husaini, Northolt, Middlesex
2. Darul Imarat situated at Mohammedi Park, Northolt, Middlesex

The properties belong to and are shown in the accounts of Dawat-e-Hadiyah Trust (United Kingdom). However as they have been entrusted to Anjuman-e-Burhani (London), rents and other income derived from these Properties and outgoings, utilities, rates and taxes in connection with these Properties are not reflected in the accounts of Dawat-e-Hadiyah Trust (United Kingdom) but are instead shown in the accounts of Anjuman-e-Burhani (London).

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2020

GLOSSARY

Amanat:	Deposits
Anjuman:	An administrative unit, established under the guidance and directions of the Dai al-Mutlaq to organize and manage the Affairs of the Dawoodi Bohra Jamaat of a particular area.
Darul Emarat:	Aamil's residence
Enayat:	Grants
Faiz-ul Mawaid al Burhaniyah:	Free of charge food served to the community prepared and organised by the community kitchen
Imdad-e-Ghurbatzadah:	Relief of poverty
Imdad-e-Taklifzadah:	Relief in distress
Jamaat:	Local congregation
Jamaatkhana:	Banquet Hall
Laagat:	Prescribed contribution
Madrassa:	Religious school
Manshurat:	Publications
Markaz:	Community centre
Masjid:	Mosque
Masjid Tazyeen:	Masjid decoration
Milad:	Birthday celebration
Muvasalat:	Transportation for emissaries and personnel
Muvasat:	Charitable assistance
Niyaz:	Religious feasts
Qabrastan:	Burial Ground
Qardan Hasana	Interest free loan
Rahaesh:	Boarding facility/accommodation
Rifah-e-Aam:	General public utility
Shababui Eid-ez-Zahabi:	Young people activities centre
Sabil-ul-Khair-Wal-Barakat:	Regular contributions offered by members of Dawoodi Bohra Community
Sadaqat-us-Syr	Alms given secretly
Sandug Khairiyah:	Community Chest
Silah-Fitrah:	Prescribed religious offerings
Taamir:	Building, construction, restoration, repair and structural work
Tabarruat:	Offertory
Taiseer-un-Nikaah:	Marriage Committee

Anjuman-E-Burhani (London)

Notes to the Financial Statements for the Year Ended 31 December 2020

Talimy Imdad:	Educational aid
Taqarruban:	Regular contribution offered by the Jamaats and individuals
Tibby Imdad:	Medical aid