

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:

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Zainulabedeen Bhaisaheb Shujacee - 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