

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**

<b>Trustees</b>	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
<b>Senior Management / Leadership Team</b>	Yusuf Bhai Maimoon Shaikh Abdulhusain Bhai Mulla Taherali Shaikh Shabbir Bhai Abdulali
<b>Charity Registration Number</b>	1078595
<b>Principal address</b>	Mohammedi Park Rowdell Road Northolt Industrial Estate Northolt Middlesex UB5 6AG
<b>Auditor</b>	Tahas & Co Ltd Chartered Certified Accountants and Registered Auditors 760 Eastern Avenue Newbury Park Ilford Essex IG2 7HU
<b>Solicitors</b>	BDB Pitmans LLP 50 Broadway Westminster London SW1H 0BL
<b>Bankers</b>	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](http://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 £
<b>Income and Endowments from:</b>					
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>
<b>Expenditure on:</b>					
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
<b>Reconciliation of funds</b>					
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 £
<b>Fixed assets</b>			
Tangible assets	10	24,864	25,438
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	12	<u>(100,240)</u>	<u>(95,958)</u>
<b>Net current assets</b>		<u>1,910,817</u>	<u>1,791,492</u>
<b>Total assets less current liabilities</b>		1,935,681	1,816,930
<b>Creditors: Amounts falling due after more than one year</b>	13	<u>-</u>	<u>(162,000)</u>
<b>Net assets</b>		<u><u>1,935,681</u></u>	<u><u>1,654,930</u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		266,630	234,828
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,669,051</u>	<u>1,420,102</u>
<b>Total funds</b>	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)**

<b>Asset class</b>	<b>Depreciation method and rate</b>
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
	947,737	947,737	891,968

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
	951,609	68,615	1,020,224

  

	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
	597,395	69,665	667,060

## **Anjuman-E-Burhani (London)**

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

#### **4 Other income**

	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
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
	£	£	£	£
<b>Analysis</b>				
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 £
<b>Staff costs during the year were:</b>		
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 £
<b>Cost</b>		
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>
<b>Depreciation</b>		
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>
<b>Net book value</b>		
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 £
<b>Unrestricted</b>				
General	1,420,102	1,979,010	(1,730,061)	1,669,051
<b>Restricted</b>	<u>234,828</u>	<u>68,615</u>	<u>(36,813)</u>	<u>266,630</u>
<b>Total funds</b>	<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).