

Charity registration number: 1078595

# Anjuman-E-Burhani (London)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

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

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

### **Reference and Administrative Details**

#### **Trustees**

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

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

### **Reference and Administrative Details (continued)**

<b>Advisory Council</b>	Shaikh Yusuf bhai Shaikh Abdulhusain bhai Maimoon - Appointed 31/07/2023 Shaikh Abdulhusain bhai Mulla Taherali bhai Taherali - Appointed 31/07/2023 Shaikh Hamzaali bhai Ghulamabbas bhai Jiwanji - Appointed 31/07/2023 Shaikh Amirali bhai Taiyebali bhai Kaderbhai - Appointed 31/07/2023 Shaikh Yunus bhai Shaikh Abdulkader bhai Haidermota - Appointed 31/07/2023 Shaikh Akbar bhai Taherali bhai Mookhtiar - Appointed 31/07/2023 Shaikh Mustafa bhai Shaikh Fidaali bhai Gulamali - Appointed 31/07/2023 Shaikh Shabbir bhai Shaikh Abdilali bhai Abidali - Appointed 31/07/2023 Shaikh Aziz bhai Husain bhai Hussain - Appointed 31/07/2023 Shaikh Murtaza bhai Shaikh Taiyebali bhai Taiyabali (Najmi) - Appointed 31/07/2023 Shaikh Aliasgar bhai Shaikh Fakhruddin bhai Bagichawala - Appointed 31/07/2023
<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 2022***

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

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

#### **Objectives and activities**

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

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

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

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

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

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

#### **Achievements and performance**

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

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

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

### **Trustees' Report (continued)**

#### **1. Umoor Deeniyah - Religious Affairs**

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

#### **2. Umoor Taalimiyah - Education**

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

#### **3. Umoor Marafiq Burhaniyah - Welfare**

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

#### **4. Umoor Maliyah - Budgeting and Accounts**

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

#### **5. Ummor Mawarid Bashariyah - Human Resources**

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

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

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

#### **7. Ummor Kharijiyah - Public Relations**

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

#### **8. Ummor Qaza - Legal Affairs**

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

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

### **Trustees' Report (continued)**

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

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

#### **10. Umoor Iqtisadiyah - Finance and Business Development**

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

#### **11. Umoor Amlaak - Properties**

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

#### **12. Umoor Sehhat - Health and Hygiene Activity**

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

#### **Financial review**

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

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

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

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

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

#### **Reserves policy**

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

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

#### **Investment policy**

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

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

### **Trustees' Report (continued)**

#### **Risk assessment**

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

#### **Future plans**

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

#### **Structure, governance and management**

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

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

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

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



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

### **Trustees' Report (continued)**

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

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

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

Shaikh Murtaza bhai Shaikh Fakhruddin bhai Amin  
**Treasurer**

Dated: 28th October 2023

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

### **Statement of Trustees' Responsibilities**

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

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

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

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

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

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

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

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

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

#### **Opinion**

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

In our opinion the financial statements:

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

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

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

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

We have nothing to report in this regard.

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

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

#### **Matters on which we are required to report by exception**

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

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

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

#### **Responsibilities of trustees**

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

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

#### **Auditor Responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](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 (Chartered Certified Accountant and Registered Auditor)  
For and on behalf of Tahas & Co Ltd, Statutory Auditor

760 Eastern Avenue  
Newbury Park  
Ilford  
Essex  
IG2 7HU

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

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

31 October 2023

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

## Anjuman-E-Burhani (London)

### Statement of Financial Activities for the Year Ended 31 December 2022

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

The funds breakdown for 2021 is shown in note 15.

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

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

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

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



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

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

#### **1 Accounting policies**

##### **Statement of compliance**

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

##### **Basis of preparation**

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

##### **Going concern**

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

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

##### **Income and endowments**

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

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

##### **Expenditure**

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

##### ***Charitable activities***

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

##### ***Grant provisions***

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

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

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

#### **Support costs**

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

#### **Governance costs**

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

#### **Taxation**

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

#### **Tangible fixed assets**

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

#### **Depreciation and amortisation**

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

<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.

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

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

#### **Pensions and other post retirement obligations**

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

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

## Anjuman-E-Burhani (London)

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

#### 2 Sabil-ul-khair-Wal-Barakat

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

#### 3 Income from charitable activities

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

#### 4 Other income

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

## Anjuman-E-Burhani (London)

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

#### 5 Expenditure on charitable activities

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

## Anjuman-E-Burhani (London)

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

#### 6 Analysis of governance and support costs

##### Support costs allocated to charitable activities

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

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

## Anjuman-E-Burhani (London)

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

#### 7 Grant-making

##### Analysis of grants

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

#### 8 Trustees remuneration and expenses

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

#### 9 Staff costs

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

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

The aggregate payroll costs were as follows:

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

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

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

## Anjuman-E-Burhani (London)

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

#### 10 Tangible fixed assets

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

#### 11 Debtors

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

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



## Anjuman-E-Burhani (London)

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

#### 12 Cash and cash equivalents

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

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

#### 13 Creditors: amounts falling due within one year

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

#### 14 Pension and other schemes

##### Defined contribution pension scheme

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

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

## Anjuman-E-Burhani (London)

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

#### 15 Funds

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

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

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

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

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

#### **16 Analysis of net assets between funds**

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

#### **17 Related party transactions**

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

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

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

##### **Dawat-e-Hadiyah Trust (United Kingdom)**

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

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

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

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

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

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

#### **GLOSSARY**

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