

Charity registration number: 1194421

Anjuman-E-Shehabi (East London)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Anjuman-E-Shehabi (East London)

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Anjuman-E-Shehabi (East London)

Reference and Administrative Details

Trustees	Al Anwar Bhaisaheb Shz Idris Bhaisaheb Badruddin, - President Shaikh Mustafa bhai Poonawala, - Secretary Mulla Zakir bhai Bharmal, - Treasurer Mulla Dr Murtaza bhai Calcuttawala Zainuddin bhai Jawadwala Parvez bhai Dalal Huzaifa bhai Motiwala Shabbir Bhai Bharmal
Charity Registration Number	1194421
Principal Office	Chapel Lane Chigwell Row Chigwell Essex IG7 6JJ
Independent Examiner	Eric & Co Chartered Certified Accountants & Registered Auditors 87 Tylecroft Road London SW16 4BJ

Anjuman-E-Shehabi (East London)

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

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 East 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 East 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 East 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.

Financial review

The Trust income in the year was £170,658 (2024 : £154,206), total resources expended on charitable activities was £ 140,702 (2024 : £144,265), the surplus generated for the year was £29,956 (2024 : £9,941).

Anjuman-E-Shehabi (East London)

Trustees' Report (continued)

At the year end, total net assets were £61,187 (2024 : 31,231).

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 March 2025 was £61,187.

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.

Structure, governance and management

The Trust was created on 15 Feb 2021 by the 53rd Dai al - Mutlaq, His Holiness Dr Syedna Aaliqadr Mufaddal Saifuddin (TUS). The Trust Deed to record the creation of the Trust was completed and signed on 20 April 2021 and registered charity status was confirmed by the Charity Commission on 11 May 2021.

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 East 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.

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.

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)"

Anjuman-E-Shehabi (East London)

Trustees' Report (continued)

(effective from 1 January 2015).

The annual report was approved by the trustees of the charity on 29 January 2026 and signed on its behalf by:

.....
Mulla Zakir bhai Bharmal - Treasurer
Trustee

Anjuman-E-Shehabi (East London)

Trustees' Report (continued)

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 annual report was approved by the trustees of the charity on 29 January 2026 and signed on its behalf by:

Mulla Zakir bhai Bharmal
Treasurer

Anjuman-E-Shehabi (East London)

Statement of Trustees' Responsibilities

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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 29 January 2026 and signed on its behalf by:

.....
Mulla Zakir bhai Bharmal
Trustee

Anjuman-E-Shehabi (East London)

Independent Examiner's Report to the trustees of Anjuman-E-Shehabi (East London)

I report to the trustees on my examination of the accounts of Anjuman-E-Shehabi (East London) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Anjuman-E-Shehabi (East London) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Anjuman-E-Shehabi (East London)'s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Anjuman-E-Shehabi (East London) as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Mr Eric Ashong FCCA
Chartered Certified Accountants & Registered Auditors

87 Tylecroft Road
London
SW16 4BJ

29 January 2026

Anjuman-E-Shehabi (East London)

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Charitable activities		170,658	170,658
Total income		170,658	170,658
Expenditure on:			
Charitable activities		(140,702)	(140,702)
Total expenditure		(140,702)	(140,702)
Net income		29,956	29,956
Net movement in funds		29,956	29,956
Reconciliation of funds			
Total funds brought forward		31,231	31,231
Total funds carried forward	11	61,187	61,187
		Unrestricted funds £	Total 2024 £
	Note		
Income and Endowments from:			
Charitable activities		154,206	154,206
Total income		154,206	154,206
Expenditure on:			
Charitable activities		(144,265)	(144,265)
Total expenditure		(144,265)	(144,265)
Net income		9,941	9,941
Net movement in funds		9,941	9,941
Reconciliation of funds			
Total funds brought forward		21,290	21,290
Total funds carried forward	11	31,231	31,231

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 11.

Anjuman-E-Shehabi (East London)

**(Registration number: 1194421)
Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	70,517	78,327
Current assets			
Debtors	8	5,000	5,500
Cash at bank and in hand	9	<u>40,133</u>	<u>34,072</u>
		45,133	39,572
Creditors: Amounts falling due within one year	10	<u>(54,463)</u>	<u>(86,668)</u>
Net current liabilities		<u>(9,330)</u>	<u>(47,096)</u>
Net assets		<u>61,187</u>	<u>31,231</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>61,187</u>	<u>31,231</u>
Total funds	11	<u>61,187</u>	<u>31,231</u>

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 29 January 2026 and signed on their behalf by:

Al Anwar Bhaisaheb Shz. Idris Bhaisaheb Badruddin
Aamilsaheb

Shaikh Mustafa Bhai Poonawala
Secretary

Anjuman-E-Shehabi (East London)

Notes to the Financial Statements for the Year Ended 31 March 2025

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-Shehabi (East 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 trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

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.

Anjuman-E-Shehabi (East London)

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Furniture and Fittings	10% Reducing Balance Method
Motor Vehicles	20% Reducing Balance Method

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.

2 Income from charitable activities

	Unrestricted funds General £	Total funds £
Sabil-ul-khair-Wal-Barakat	62,504	62,504
Niyaz and Faiz-ul-Mawaid-ul-Burhaniyah	94,059	94,059
Madrasa	10,080	10,080
Other Donations	4,015	4,015
Total for 2025	170,658	170,658
Total for 2024	154,206	154,206

Anjuman-E-Shehabi (East London)

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3 Expenditure on charitable activities

Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Charitable activities	106,034	106,034	100,121
Allocated support costs	25,346	25,346	36,256
Governance costs	9,322	9,322	7,888
	<u>140,702</u>	<u>140,702</u>	<u>144,265</u>
	Unrestricted funds General £	Total 2025 £	Total 2024 £
Niyaz and Faiz-ul-Mawaid-ul-Burhaniyah	45,704	45,704	51,668
Madrasa expenses	4,389	4,389	2,296
Taqaruban	26,140	26,140	23,242
Darul imarat expenses	24,600	24,600	22,843
Taamir expenses	5,201	5,201	72
	<u>106,034</u>	<u>106,034</u>	<u>100,121</u>
		Activity support costs £	Total expenditure £
Light, heat and power		17,081	17,081
Telephone and fax		1,674	1,674
Printing, postage and stationery		37	37
Accounting fees		2,100	2,100
Travel and subsistence		2,594	2,594
Legal & Profession fee		1,860	1,860
Total for 2025		<u>25,346</u>	<u>25,346</u>
Total for 2024		<u>36,256</u>	<u>36,256</u>

Anjuman-E-Shehabi (East London)

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	144	144
Allocated support costs	9,178	9,178
Total for 2025	9,322	9,322
Total for 2024	7,888	7,888

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Anjuman-E-Shehabi (East London)

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	89,950	12,500	102,450
Additions	<u>1,367</u>	<u>-</u>	<u>1,367</u>
At 31 March 2025	<u>91,317</u>	<u>12,500</u>	<u>103,817</u>
Depreciation			
At 1 April 2024	23,706	417	24,123
Charge for the year	<u>6,761</u>	<u>2,416</u>	<u>9,177</u>
At 31 March 2025	<u>30,467</u>	<u>2,833</u>	<u>33,300</u>
Net book value			
At 31 March 2025	<u><u>60,850</u></u>	<u><u>9,667</u></u>	<u><u>70,517</u></u>
At 31 March 2024	<u><u>66,244</u></u>	<u><u>12,083</u></u>	<u><u>78,327</u></u>

8 Debtors

	2025 £	2024 £
Other debtors	<u><u>5,000</u></u>	<u><u>5,500</u></u>

9 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	1,513	7
Cash at bank	<u>38,620</u>	<u>34,065</u>
	<u><u>40,133</u></u>	<u><u>34,072</u></u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	2,463	49,668
Accruals	<u>52,000</u>	<u>37,000</u>
	<u><u>54,463</u></u>	<u><u>86,668</u></u>

Anjuman-E-Shehabi (East London)

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	31,231	170,658	(140,702)	61,187
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	21,290	154,206	(144,265)	31,231

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	70,517	70,517
Current assets	45,133	45,133
Current liabilities	(54,463)	(54,463)
Total net assets	61,187	61,187
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	78,327	78,327
Current assets	39,572	39,572
Current liabilities	(86,668)	(86,668)
Total net assets	31,231	31,231

13 Related party transactions

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

Anjuman-E-Shehabi (East London)

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Dawat-e-Hadiyah Trust UK

At the balance sheet date the amount due to Dawat-e-Hadiyah Trust (United Kingdom) was £1,000 (2024:£49,000). The above balance was received towards purchase of property at Chapel Lane, Chigwell. The property was purchased for £625,101 before the Trust was formed, subsequently the property has been gifted to Dawat-e-Hadiyah Trust UK.

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 Property to Anjuman-e- Shehabi (East 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. Markaz at Chapel Lane, Chigwell Row, Chigwell, IG7 6JJ

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

At the balance sheet date the amount due to Dawat-e-Hadiyah Trust UK was £1,000 (2024 - £49,000).

Trustees

The Trust during the year bought a motor vehicle for the use by the Trustees for charitable purposes. The car is parked overnight at the Trust premises and has restricted use whenever needed.

At the balance sheet date the amount due to/from Trustees was £Nil (2024 - £Nil).

14 Glossary

Paragraph with Title 1 style

Paragraph body

Anjuman-E-Shehabi (East London)

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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