

Dawoodi Bohra Welfare Society in Great Britain

Report of the Trustees and Financial Statements

For the year ended 31 March 2025

Dawoodi Bohra Welfare Society in Great Britain
Trustees' annual report for the year ended 31 March 2025

Reference and administration information

Name

Dawoodi Bohra Welfare Society in Great Britain

Charity number

272508

Registered office

19 Dene Hollow
Birmingham
B13 0EG

Trustees

The trustees who served during the period and up to the date of this report were as follows:

Imtiaz Dungarwalla
Tariq Kapasi (Appointed 28/9/2025)
Shamma Vanat
Huma Kapasi (Appointed 28/9/2025)
Yunus Luqmani (Appointed 28/9/2025)
Imtiaz Sulemanji
Aquil Rajabali (Retired 28/9/2025)
Javed Kapadia (Retired 28/9/2025)

Key management personnel

The key management personnel are the trustees

Independent Examiner

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Dawoodi Bohra Welfare Society in Great Britain

Trustees' annual report for the year ended 31 March 2025

The Trustees present their report and the audited financial statements for the year ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The objects of the charity are the promotion of the Dawoodi Bohra faith, the relief of poverty and sickness, and the advancement of education in accordance with Islamic principles.

Structure, Governance and Management

The Dawoodi Bohra Welfare Society In Great Britain is an unincorporated association governed by its Rules adopted in 1976 and subsequently amended. The trustees are responsible for the overall governance, strategic direction and financial management of the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in notes to the accounts.

Achievements and public benefit

During the year ended 31 March 2025, the charity continued to provide welfare, educational, religious and community support. The trustees have had due regard to the Charity Commission's guidance on public benefit.

Financial review

The charity remained financially stable during the year. Income was applied towards charitable activities and essential running costs.

Reserves policy

The board believes there are sufficient funds available for the ongoing operational costs of the charity.

Related party transactions

The trustees confirm that there were no other related party transactions requiring disclosure during the year apart from those disclosed in the financial statements.

Plans for the Future

The trustees intend to continue supporting welfare needs, strengthen educational activities, and maintain strong governance, transparency and compliance.

Dawoodi Bohra Welfare Society in Great Britain
Trustees' annual report for the year ended 31 March 2025

Statement of responsibilities of the trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (including FRS 102).

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 UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the charitable company 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



30 / 01 / 2026

Imtiaz Sulemanji

Trustee

Report to the trustees of Dawoodi Bohra Welfare Society in Great Britain

I report on the accounts of the charity for the year ended 31/03/2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

30 / 01 / 2026

Dawoodi Bohra Welfare Society in GB
Statement of Financial Activities
including Revenue Account
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2024 £</i>
Income from:							
Donations and legacies	3	54,361	-	54,361	60,523	-	60,523
Income from other trading activities	4	7,831	-	7,831			
Investment income	5	47,178	-	47,178	47,288	-	47,288
Total income		109,370	-	109,370	107,811	-	107,811
Expenditure on:							
Charitable activities	6	77,483	-	77,483	98,750	-	98,750
Total expenditure		77,483	-	77,483	98,750	-	98,750
Net income/(expenditure) for the year		31,887	-	31,887	9,061	-	9,061
Transfer between funds		-	-	-	-	-	-
Net movement in funds for the year		31,887	-	31,887	9,061	-	9,061
Reconciliation of funds							
Total funds brought forward		510,568	7,000	517,568	501,507	7,000	508,507
Total funds carried forward		542,455	7,000	549,455	510,568	7,000	517,568

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Dawoodi Bohra Welfare Society in GB
Company Number

Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	13	22,117	10,291
Total fixed assets		22,117	10,291
Current assets			
Cash at bank and in hand		533,803	507,277
Total current assets		533,803	507,277
Liabilities			
Creditors: amounts falling due in less than one year	12	(6,465)	-
Net current assets		527,338	507,277
Total assets less current liabilities		549,455	517,568
Net assets		549,455	517,568
The funds of the charity:			
Restricted income funds		7,000	7,000
Unrestricted income funds		498,869	510,569
Unrestricted designated funds		43,586	-
Total charity funds		549,455	517,569

The notes on pages 7 to 16 form part of these accounts.

Approved by the trustees on ^{30 / 01 / 2026}..... and signed on their behalf by:



.....
Imtiaz Sulemanji, Trustee

Dawoodi Bohra Welfare Society in GB

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Dawoodi Bohra Welfare Society in GB meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts. 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.

c Preparation of the accounts on a going concern basis

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Dawoodi Bohra Welfare Society in GB

Notes to the accounts for the year ended 31 March 2025 (continued)

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Leasehold property	25% straight line
Equipment	25% straight line

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Dawoodi Bohra Welfare Society in GB

Notes to the accounts for the year ended 31 March 2025 (continued)

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Donated goods and services

Donated items are not included in the financial statements until they are sold or distributed on the basis that it is considered impractical to measure the fair value of donated goods.

The value recognised is the estimated value to the charity of the service or goods received.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Dawoodi Bohra Welfare Society in GB

Notes to the accounts for the year ended 31 March 2025 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Donation income	50,141	-	50,141	48,457	-	48,457
Gift Aid	4,220	-	4,220	12,066	-	12,066
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	54,361	-	54,361	60,523	-	60,523
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4 Income from other trading activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Hire Income	1,445	-	1,445	-	-	-
Gain on disposal of assets	1,778	-	1,778	-	-	-
Other Income	4,608	-	4,608	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7,831	-	7,831	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

5 Investment Income

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Rents received	42,588	-	42,588	43,556	-	43,556
Bank interest	4,590	-	4,590	3,732	-	3,732
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	47,178	-	47,178	47,288	-	47,288
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Dawoodi Bohra Welfare Society in GB

Notes to the accounts for the year ended 31 March 2025 (continued)

6 Analysis of expenditure

	2025 £	2024 £
Charitable activities		
Depreciation	3,097	18,483
Direct Costs	24,705	27,108
Donation expenses	4,131	325
Equipment	130	216
Hall hire	218	2,128
Management fees	1,200	1,200
Printing & Stationery	1,035	-
Rent & Rates	7,132	21,850
Repairs and Maintenance	3,928	13,279
Utilities	10,702	8,302
Support costs (see below)	19,665	5,423
Governance costs (see below)	1,540	436
	<hr/>	<hr/>
	77,483	98,750
	<hr/>	<hr/>

7 Analysis of governance and support costs

Support costs

Advertising	1,469	16
Bank charges	125	144
Insurance	5,003	4,361
IT Costs	1,793	1,486
Other expenditure	11,240	36
Subscriptions	35	(620)
	<hr/>	<hr/>
	19,665	5,423
	<hr/>	<hr/>

Governance costs

Accountancy Fees	1,140	-
Board costs	400	436
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	1,540	436
	<hr/>	<hr/>

Dawoodi Bohra Welfare Society in GB

Notes to the accounts for the year ended 31 March 2025 (continued)

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Depreciation	3,097	18,483
Independent examiner's fee (excl VAT)	150	-
Independent examiner's fee - other costs (excl VAT)	800	-
	<hr/>	<hr/>

9 Staff costs

The average monthly number of staff employed during the period was Nil (2024: Nil).

10 Trustee remuneration and expenses, and related party transactions

No trustee or person closely related or connected with them received any remuneration during the year (2024: Nil)

Imtiaz Dungarwalla, a Trustee, is also a trustee of 1986 Bohra Reformist Trust. Dawoodi Bohra Welfare Society in Great Britain paid £2,290 (2024: £13,815) in rent payments to 1986 Bohra Reformist Trust.

There were no donations from related parties which are outside the normal course of business and no restricted donations from related parties. (2024: £Nil)

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	6,465	-
	<hr/>	<hr/>
	6,465	-
	<hr/>	<hr/>

Dawoodi Bohra Welfare Society in GB

Notes to the accounts for the year ended 31 March 2025 (continued)

13 Fixed assets: tangible assets

	Freehold Property	Leasehold Improvements	Equipment	Total
Cost	£	£	£	£
At 1 April 2024	9,234	72,157	10,812	92,203
Additions	9,310	7,599	4,786	21,695
Disposals	(3,930)	-	(2,842)	(6,772)
At 31 March 2025	14,614	79,756	12,756	107,126
Depreciation				
At 1 April 2024	-	72,157	9,755	81,912
Charge for the year	-	1,900	1,197	3,097
Disposals	-	-	-	-
At 31 March 2025	-	74,057	10,952	85,009
Net book value				
At 31 March 2025	14,614	5,699	1,804	22,117
At 31 March 2024	9,234	-	1,057	10,291

Dawoodi Bohra Welfare Society in GB

Notes to the accounts for the year ended 31 March 2025 (continued)

14 Analysis of movements in restricted funds

Current reporting period

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Renovation work	7,000	-	-	-	7,000
Total	7,000	-	-	-	7,000

Previous reporting period

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Renovation work	7,000	-	-	-	7,000
Total	7,000	-	-	-	7,000

**Name of
restricted fund**
Renovation work

Description, nature and purposes of the fund

Monies received in relation to the refurbishment of property.

Dawoodi Bohra Welfare Society in GB

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of movement in unrestricted funds

Current period

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
General fund	510,569	109,370	(77,484)	(43,586)	498,869
Total general funds	510,569	109,370	(77,484)	(43,586)	498,869
Designated Funds:					
Movie Night	-	-	-	286	286
Property Renovation	-	-	-	43,150	43,150
Ladies group	-	-	-	150	150
Total designated funds	-	-	-	43,586	43,586
Total unrestricted funds	510,569	109,370	(77,484)	-	542,455

Prior period

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
General fund	501,508	107,811	(98,750)	-	510,569
Total general funds	501,508	107,811	(98,750)	-	510,569
Total unrestricted funds	501,508	107,811	(98,750)	-	510,569

Name of unrestricted fund

Description, nature and purposes of the fund

General fund	The free reserves after allowing for all designated funds
Movie Night	Monies received in regards to Movie Night
Property Renovation	Monies held aside in regards to the Leicester renovation project.
Ladies group	Monies held aside in regards to the Ladies Group

Dawoodi Bohra Welfare Society in GB

Notes to the accounts for the year ended 31 March 2025 (continued)

16 Analysis of net assets between funds

Current reporting period

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	22,117	-	-	22,117
Net current assets/(liabilities)	476,752	43,586	7,000	527,338
Total	498,869	43,586	7,000	549,455

Previous reporting period

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	10,291	-	-	10,291
Net current assets/(liabilities)	500,278	-	7,000	507,278
Total	510,569	-	7,000	517,569

17 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2025 £	2024 £
Less than one year	2,250	2,250
One to five years	9,000	-
Over five years	16,875	-
Total	28,125	2,250