

# 20

**“AND SPEND FOR THE CAUSE OF ALLAH, AND CAST NOT  
YOURSELVES INTO RUIN WITH YOUR OWN HANDS, AND DO  
GOOD; SURELY, ALLAH LOVES THOSE WHO DO GOOD.”**

*THE HOLY QURAN CHAPTER 2 VERSE 196*

# 23





# Table Of Contents

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Trustees and Advisors	001	Strategic Report	033
Introduction to Ahmadiyya Muslim Jamaat	002	Statement of Trustees' Responsibilities	036
Introduction to Hazrat Mirza Masroor Ahmad (May Allah be His Helper)	005	Independent Auditor's Report	037
Trustees' Report	008	Statement of Financial Activities	043
Financial Review	017	Balance Sheet	044
Section 172 (1)	022	Cash Flow Statement	045
Energy & Carbon Reporting	027	Notes to the Financial Statements	046



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# Introduction to **AHMADIYYA MUSLIM JAMAAT**

The Ahmadiyya Muslim Jamaat is a dynamic, fast growing international revival movement within Islam. Founded in 1889, it spans 213 countries with membership exceeding tens of millions. Its current headquarters are in the United Kingdom.



# Introduction to Ahmadiyya Muslim Jamaat

Ahmadiyya Muslim Jamaat is the only Islamic organisation to believe that the long-awaited Messiah has come in the person of Mirza Ghulam Ahmad (as) (1835-1908) of Qadian. Ahmad (as) claimed to be the metaphorical second coming of Jesus (as) of Nazareth and the divine guide, whose advent was foretold by the Prophet of Islam, Muhammad (saw). Ahmadiyya Muslim Jamaat believes that God sent Ahmad (as), like Jesus (as), to end religious wars, condemn bloodshed and re institute morality, justice and peace. Ahmad's (as) advent has brought about an unprecedented era of Islamic revival. He divested Islam of fanatical beliefs and practices by vigorously championing Islam's true and essential teachings. He also recognised the noble teachings of the great religious founders and saints, including Zoroaster (as), Abraham (as), Moses (as), Jesus (as), Krishna (as), Buddha (as), Confucius (as), Lao Tzu and Guru Nanak, and explained how such teachings converged into the one true Islam.

Ahmadiyya Muslim Jamaat is a leading Islamic organisation that categorically rejects terrorism. More than a century ago, Ahmad (as) explicitly stated that an aggressive "jihad by the sword" has no place in Islam. Instead, he urged his followers to engage in a peaceful and intellectual "jihad of the pen" to defend Islam. To this end, Ahmad (as) authored over 80 books, wrote tens of thousands of letters, delivered hundreds of lectures, and engaged in public debates. His rigorous and logical defences of Islam challenged conventional Muslim thinking. As part of its mission to revive Islam, the Ahmadiyya Muslim Jamaat continues to disseminate Ahmad's (as) teachings of moderation and restraint despite facing strong opposition from certain parts of the Muslim world.

Similarly, it is the only Islamic organisation to endorse a separation of religion and State. Over a century ago, Ahmad (as) taught his followers to protect the sanctity of both religion and government by becoming righteous souls and loyal citizens. He cautioned against irrational interpretations of Qur'anic pronouncements and misapplications of Islamic law. He continually voiced his concerns over protecting the rights of God's creatures. Today, it continues to advocate for universal human rights and protections for religious and other minorities. It champions the empowerment and education of women. Its members are among the most law-abiding, educated, and engaged Muslims worldwide.

Ahmadiyya Muslim Jamaat is the only Islamic organisation with a central spiritual leader. Over a century ago, Ahmad (as) reminded his followers of God's promise to safeguard the message of Islam through khilafat (the spiritual institution of successor ship to prophet hood). It believes that only spiritual successor ship can uphold the true values of Islam and unite humanity. Five spiritual leaders have succeeded Ahmad (as) since his demise in 1908. Its fifth and current spiritual head, Mirza Masroor Ahmad, resides in the United Kingdom. Under the leadership of its spiritual successors, Ahmadiyya Muslim Jamaat has now built over 16,000 mosques, 714 schools, and over 41 hospitals and clinics. It has translated the Holy Qur'an into 76 languages. It propagates the true teachings of Islam and the message of peace and tolerance through a twenty-four hour satellite television channel (MTA), the Internet (alislam.org) and print (Islam International Publications). It has been at the forefront of worldwide disaster relief through an independent charitable organisation, Humanity First.



“He it is Who has raised among the unlettered people a Messenger from among themselves who recites unto them His Signs, and purifies them, and teaches them the Book and Wisdom though before that they were in manifest error; And He will raise him among others of them who have not yet joined them. He is the Mighty, the Wise.” The Holy Quran (62:3-4)

One of the companions of the Holy Prophet (peace be upon him) questioned to who this verse relates to, and the Prophet of Islam (peace be upon him) replied while putting his hand on Salman (ra), a Persian man,

**“If faith were to go up to the Pleiades, a man from among these would surely find it.”  
(Bukhari).**





# Introduction to **Hazrat Mirza Masroor Ahmad (May Allah be his Helper)**

His Holiness, Hazrat Mirza Masroor Ahmad (Mir-za Mas-roor Ah-mad), is the fifth Khalifa (Caliph) of the Ahmadiyya Muslim Community. Elected to this lifelong position on 22 April 2003, he serves as the worldwide spiritual leader of an international religious community with tens of millions of members spread across more than 213 countries.

## **PEACE INITIATIVES**

His Holiness is the world's leading Muslim figure promoting peace and inter-religious harmony. Through his sermons, lectures, books, and personal meetings, His Holiness has continuously advocated the worship of God Almighty and serving humanity. He also continuously advocates the establishment of universal human rights, a just society and separation of religion and state. Since being elected Khalifa, His Holiness has led a worldwide campaign to convey the peaceful message of Islam through all forms of print and digital media. Under his leadership, national branches of the Ahmadiyya Muslim Community have launched campaigns that reflect the true and peaceful teachings of Islam. Ahmadi Muslims all over the world are engaged in grassroots efforts to distribute millions of 'Peace' leaflets to Muslims and non-Muslims alike, host interfaith and peace symposia, and present exhibitions of The Holy Qur'an to present its true and noble message. These campaigns have received worldwide media coverage and demonstrate that Islam champions peace, loyalty to one's country of residence and service to humanity.

In 2004, His Holiness launched the annual National Peace Symposium in which guests from all walks of life come together to exchange ideas on the promotion of peace and harmony. Every year, the Symposium attracts many serving ministers, parliamentarians, politicians, religious leaders and other dignitaries. In 2009, His Holiness also launched the annual 'Ahmadiyya Muslim Prize for the Advancement of Peace': an international peace award for individuals or organisations that have demonstrated an extraordinary commitment and service to the cause of peace and humanitarianism.

## **COMMUNICATION WITH AHMADI MUSLIMS**

His Holiness receives thousands of letters every day from Ahmadi Muslims worldwide, seeking his guidance and prayers. As well as responding to all such letters, His Holiness meets with individual members of the Community, on a daily basis. Every week, His Holiness delivers a Friday Sermon in which he addresses all members of the Ahmadiyya Muslim Community worldwide. The sermon is broadcast globally live on MTA International an Ahmadi Muslim satellite television station established in 1992, and translated into various languages. His Holiness uses his sermons to counsel Ahmadi Muslims about various issues of importance.



# Introduction to **Hazrat Mirza Masroor Ahmad (May Allah be his Helper)**

## RESPONSE TO PERSECUTION

Following his election in 2003, His Holiness was forced into exile from Pakistan, his native country. Pakistan's Constitution and Penal Code restrict members of the Ahmadiyya Muslim Community from practising or associating with Islam, or from even identifying themselves as Muslims. Violations of these repressive laws result in fines, imprisonment, and potentially capital punishment. Consequently, the legislation prevents His Holiness from fulfilling his duties as Head of the Community and accordingly, he is unable to return to Pakistan. Despite the continued sectarian persecution that Ahmadi Muslims are subjected to in various Muslim majority nations, His Holiness expressly forbids any violence. On 28 May 2010, anti-Ahmadiyya terrorists attacked two mosques belonging to the Ahmadiyya Muslim Community in Lahore, Pakistan. 86 Ahmadi Muslims were martyred during their Friday Prayers, whilst several more were injured. Despite the barbaric nature of this pre-meditated crime against humanity, His Holiness instructed Ahmadi Muslims worldwide to respond only through prayers and entirely peaceful means.

## PERSONAL BIOGRAPHY

His Holiness was born on 15 September 1950 in Rabwah, Pakistan, to the late Mirza Mansoor Ahmad and the late Nasira Begum Ahmad. Upon completing his Master's Degree in Agricultural Economics in 1977 from the Agriculture University in Faisalabad, Pakistan, His Holiness formally dedicated his life to the service of Islam. From 1977 to 1985, His Holiness served in Ghana, engaged in social, educational and agricultural development projects. He is credited with successfully growing wheat on Ghanaian soil for the first time in the nation's history. His Holiness returned to Pakistan in 1985 and served in various senior administrative posts within the Community during the next 18 years, including as Chief Executive of the Ahmadiyya Muslim Community in Pakistan from 1997 until his election as Khalifa. His Holiness resides in Farnham, Surrey, United Kingdom with his wife, Amtul Sabooh Ahmad. He has two children and five grandchildren. His hobbies include gardening, reading, photography and walking. As the spiritual leader of Ahmadi Muslims all over the world, he vigorously champions the cause of Islam through a refreshing message of peace and compassion.





# Hazrat Mirza Ghulam Ahmad, the Promised Messiah said in : **THE WILL** **AL-WASIYYAT**



*“Do not think that these things which I have said are inconceivable. No, they are the Will of that Mighty One Who is the Lord of the earth and the heaven. I am not worried how these funds will be collected, nor do I grieve over how such a Jama'at will be raised who, inspired by their faith, shall perform such heroic feats. Rather I am worried that, after I am gone, those who will be entrusted with these funds may not, seeing their abundance, stumble and fall in love with the world. So I pray that such honest people may always be found by the Jama'at who work for God alone. However, it shall be lawful that those who have no means to support themselves should be given something from these funds by way of assistance. “*





# Trustees' REPORT

The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019.

AMJ International is a charitable company limited by guarantee. Under the terms of the guarantee, each member has agreed to contribute £1 in the event that the Charity is wound up.

## OUR OBJECTIVES

The objectives for which the Charity is established are:

- the advancement of the Muslim faith worldwide as expounded by Hazrat Mirza Ghulam Ahmad of Qadian, the Promised Messiah and the Founder of the Ahmadiyya Movement and interpreted by his successor known as Khalifatul Masih. The present Khalifatul Masih is Hazrat Mirza Masroor Ahmad Khalifatul Masih V (May Allah be his Helper);
- to promote generally an understanding of the moral and spiritual values propounded by Islam;
- to do and promote charity and to promote and advance the welfare and wellbeing of people at large;
- to advance religious and secular education;
- to relieve poverty and sickness and the suffering of those affected, amongst others, by disease, natural disaster, war and other conflicts; and
- to promote the advancement of scientific research and learning.



# Our OBJECTIVES



## ACTIVITY 1

the propagation of Islam worldwide



## ACTIVITY 2

the building of mosques, hospitals and schools



## ACTIVITY 3

scientific research and development



## ACTIVITY 4

the award of scholarships for higher education



## ACTIVITY 5

the provision of emergency relief in cases of natural disasters

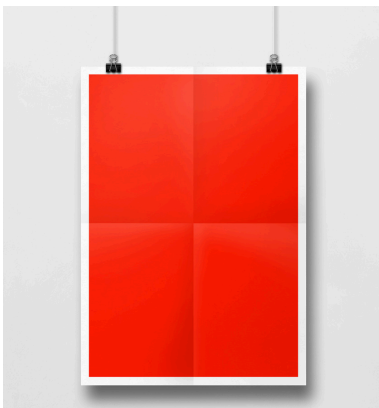


## ACTIVITY 6

assistance to the deserving and needy



# Activities & Performance



## THE PROPAGATION OF ISLAM WORLDWIDE

- Jamaats have been established across the globe in 213 countries of the world. In the last 35 years alone, Allah has blessed the Jamaat with 122 new countries.
- The message of Ahmadiyyat reached 1,016 new places and 329 new jamaats were established.
- Over 11 million leaflets were distributed in 107 countries, and through them, the message of Islam Ahmadiyyat reached over 18 million people.
- This year, 5.89 million publications were produced in 47 languages under the Publication Department. Additionally, 124 periodicals and magazines in 26 different languages were published by various Jamaats and auxiliary organisations around the world.
- The Holy Quran has been translated into 76 languages. Five books by the Promised Messiah (as) were translated into English, and ten of his books were translated into German. The books of the Promised Messiah (as) were also translated into various other major Indian languages. A total of 178 books and pamphlets were published in Arabic.
- More than 166,000 books in 24 languages were dispatched to various countries.
- A total of 9,166 exhibitions and shows related to the Quran were held, reaching over 420,000 individuals.
- There are 25 Jamaat radio stations worldwide.
- MTA has a staff of 506 people, most of whom are volunteers. It operates 8 channels, broadcasting 24 hours a day. New studios have been opened worldwide, and MTA Africa now has 12 branches.



# Activities & Performance



## THE BUILDING OF MOSQUES, HOSPITALS AND SCHOOLS

- A total of 185 mosques were established, including 125 newly built mosques and 60 that were acquired.
- 124 new mission houses of the Jamaat were established across Africa, Europe, and other continents.
- Over 600 regional and central libraries are operational, with books being sent to them from London and Qadian.
- In 13 African countries, there are 37 hospitals and clinics.



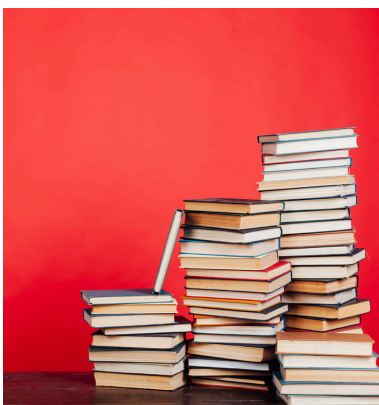


# Activities & Performance



## SCIENTIFIC RESEARCH AND DEVELOPMENT

- IAAAE, has investigated and provided renewable energy solutions to remote parts of Africa.
- IAAAE has been working on various projects, such as Water for Life and others.
- The IAAAE had also now established 19 model village projects in nine countries and was working on various other humanitarian projects.
- IAAAE has installed 2,800 water facilities, providing benefits to 250,000 people.



## THE AWARD OF SCHOLARSHIPS FOR HIGHER EDUCATION

- Throughout the year, a total of 8,048 students were granted scholarships.
- We currently operate 685 schools across 12 different countries.



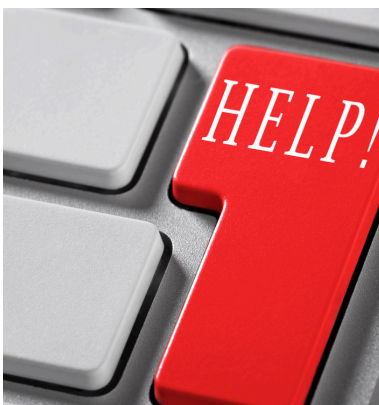


# Activities & Performance



## THE PROVISION OF EMERGENCY RELIEF IN CASES OF NATURAL DISASTERS

- Humanity First, an independent charity, receives both human resources and financial aid from AMJ, which also funds many of its projects and disaster relief schemes. Humanity First (HF) was formally registered as a charity in the UK in 1994. Since its inception, HF has responded to numerous disasters and served hundreds of thousands of victims in various affected communities. Over time, the organisation expanded its operations beyond disaster relief to include several sustainable human development projects and initiatives worldwide.
- For the past 30 years, Humanity First has provided humanitarian aid across 62 countries, including 44,000 free eye surgeries, 5,023 water installations, 82 schools built or under construction, and 51 training centres opened around the world.



## ASSISTANCE TO THE DESERVING AND NEEDY

- Additionally, 345 medical camps provided aid to over 230,000 vulnerable and underprivileged individuals. Furthermore, these camps facilitated over 500 eye surgeries at eye clinics.





## TRUSTEES' ASSESSMENT OF PUBLIC BENEFIT, BENEFITS & BENEFICIARIES

*The Trustees have taken The Charity Commission's general guidance on public benefit (contained within their guidance publication "Charities and Public Benefit"), and the specific guidance on public benefit into consideration in preparing their statement on public benefit contained within this trustees' annual report.*

The primary beneficiaries of the charity are those that are set out in this report. The trustees' assessment of public benefit is therefore based upon the actual performance reported for the year.

# STRUCTURE, GOVERNANCE & MANAGEMENT

## CORPORATE GOVERNANCE

The Board of Trustees of AMJ International, consisting of nine members, meets formally at least three times a year and informally on many other occasions.

The Board has officially created a sub-committee named "The Finance Committee", which has been given specific responsibilities and terms of reference by the Board. This Committee is responsible for managing the daily financial matters of the Charity. Additionally, it is tasked with preparing the annual Income and Expenditure budget, which requires approval from the Board.

## METHOD OF RECRUITMENT & APPOINTMENT OF TRUSTEES

Potential Board members are selected from the worldwide Ahmadiyya Muslim Community. The existing Board then considers its existing skill and experience requirements to ensure that potential trustees are recruited to maintain a balanced range of professional, academic and necessary skills and experience.

When a new Trustee is appointed, they undergo a comprehensive induction process consisting of meetings with the Trustees, a review of the grant-making process, powers and responsibilities of the Board, and the role of the Finance Committee. Additionally, the new Trustee is provided with essential documents such as the latest Board and Finance Committee minutes, the Annual Report and financial statements, the Memorandum and Articles of Association, and the Charity Commission's guidance. The Board encourages Trustees to attend relevant seminars and conferences to stay informed about the Charity's sector and current issues.

We are committed to transparent and responsible management of donor funds, including fair and diligent determination of pay and remuneration for our Key Management Personnel (KMP). Our remuneration arrangements strike a balance between competitiveness and fiscal responsibility, with regular reviews by our Board of Trustees and Human Resources. We use internal equality and external benchmarks to ensure appropriate remuneration for our KMP while advancing our charitable mission with donors money.





# STRUCTURE, GOVERNANCE & MANAGEMENT

## Reserves Policy

The Trustees believe that in the long term, the Charity ought to maintain free reserves at a level of 10% anticipated budgeted expenditure for the following year, in order to maintain the on-going running cost of the Charity for at least six months whilst suitable funding is secured for future grant making. Free Reserves are currently £34.83 million, which meets the target of at least 10% of the anticipated budgeted expenditure.

## Investments

The Finance Committee is responsible for making investment decisions. Any excess cash is invested in money market accounts for a period ranging from overnight to one year fixed. The Finance Committee will develop investment policies over the next year, which will then be submitted to the Board of Trustees for approval before implementation.

## Grants

AMJ International is a non-profit organisation that receives global funding from the Ahmadiyya Muslim Communities. The Trustees then distribute grants to other charities with similar objectives and to the Ahmadiyya Muslim communities in the UK and overseas where they are most needed. These grants are awarded after a thorough evaluation by the trustees on a case-by-case basis. As a result, institutions and individuals can receive grants to ensure that work is done on our objectives throughout the designated period.

The grant application process is designed to be straightforward yet efficient, gathering all the necessary information required to make a decision.



# STRUCTURE, GOVERNANCE & MANAGEMENT

## Grant priorities & selection criteria

The Trustees are particularly interested in:

- the propagation of Islam worldwide;
- the building of mosques, hospitals and schools;
- scientific research and development;
- the award of scholarships for higher education;
- the provision of emergency relief in cases of natural disasters; and
- assistance to the deserving and needy.

The above priorities have been established since the formation of the Charity. Whilst they are reviewed each year, they are unlikely to change radically in the foreseeable future.

## Social Investment

AMJ International has provided funds to Mirza Sharif Ahmad Foundation (2023 - £2.88m, 2022 - £2.88m) a charity with similar objectives with emphasis on helping the poor and needy and providing reasonable standard of accommodation. The Charity is managed by an independent Board of Trustees. The Charity has invested funds in residential properties. AMJ International has retained a formal charge on these properties and trustees retain the right to charge interest.

## Volunteers & Fundraising

The Charity is overseen by dedicated trustees who generously volunteer their time. Grant-making is the organisation's primary focus, requiring minimal involvement from other volunteers. Nevertheless, numerous grant recipients of AMJ International greatly depend on volunteers, particularly the global AMJ community, for organising events like the Annual Convention.

AMJ International does not participate in fundraising activities since it receives financial backing from the Ahmadiyya Muslim Communities worldwide.



# FINANCIAL REVIEW



*At present, any excess of income over expenditure is retained as unrestricted funds unless received as part of a specific appeal.*

*The balance on undesignated reserves as at 31 December 2023 is £67.73 million (31 December 2022 was £64.14 million). Additionally, the trustees have retained the social investment reserve (designated reserves) of £2.88 million (31 December 2022, £2.88 million).*

*It continues to be the trustees' policy to establish a level of reserves sufficient to enable the Charity to operate as a going concern. The trustees are of the opinion that the Charity has adequate reserves to cover one year's worth of core costs and to fund existing projects worldwide.*

*The result this year has been an increase in total reserves to £70.61 million at 31 December 2023 (31 December 2022, £67.02 million). This current level of unrestricted reserves represents approximately one year worth of grants payable.*



# Going concern

## Embracing the Future

The Trustees have reviewed the financial forecasts for the charity and have in particular considered its anticipated income and expenditure commitments for a period of twelve months from the date of approval of this trustees' annual report. The Trustees believe that the Charity has adequate resources to continue in operational existence for at least the next twelve months and to meet all of its liabilities during that period as they fall due. For that reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.



# Grant INCOME

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2023	2022	2021
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## INSITUTIONAL GRANTS

£55.15m	£44.19m	£48.47m
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## OTHER DONATIONS

£1.38m	£1.47m	£2.66m
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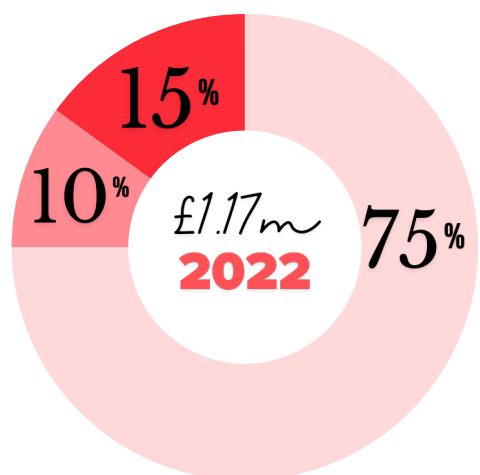
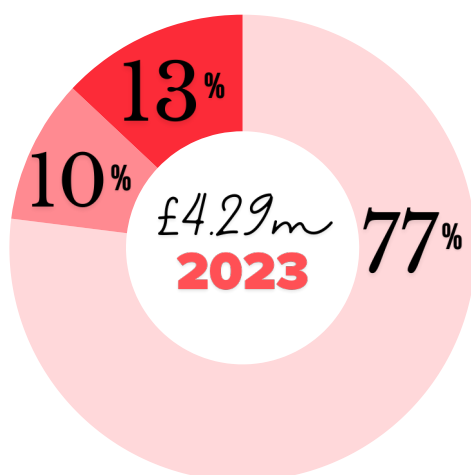
## TOTAL INCOME

£56.53m	£45.66m	£51.13m
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# Grant Paid For Charitable Expenditure

## SUPPORT COST



### Activity 1

Propagation of  
Islam  
worldwide



### Activity 2

Building of  
Mosques, Hospitals  
& Schools



### Activity 3

Scientific Research  
&  
Development



### Activity 4

Scholarships for  
Higher  
Education



### Activity 5

Emergency Relief -  
Natural  
Disasters

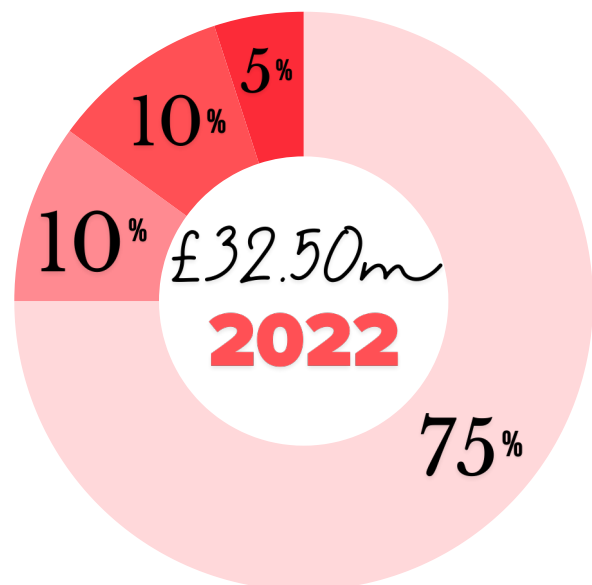
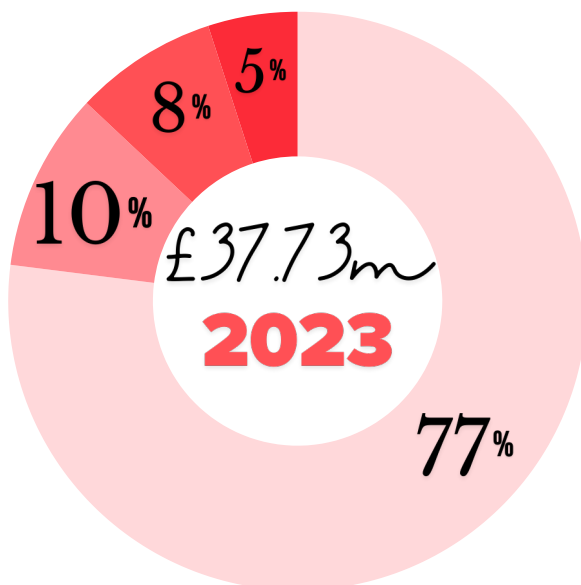


### Activity 6

Assistance to  
deserving &  
Needy



# Grant Paid For Charitable Expenditure



  
**Activity 1**  
Propagation of  
Islam  
worldwide

  
**Activity 2**  
Building of  
Mosques, Hospitals  
& Schools

  
**Activity 3**  
Scientific Research  
&  
Development

  
**Activity 4**  
Scholarships for  
Higher  
Education

  
**Activity 5**  
Emergency Relief -  
Natural  
Disasters

  
**Activity 6**  
Assistance to  
deserving &  
Needy



Gain insights into our strategic direction, growth prospects, and upcoming initiatives as we look towards an exciting future.

# Section 172(1) **STATEMENT**





# Section 172(1)

## STATEMENT

The Directors/Trustees, who comprise the Board of the Ahmadiyya Muslim Jamaat International (AMJ), have acted in a way that they considered, in good faith, to be most likely to promote the success of AMJ and its members as a whole, and in doing so had regard, amongst other matters, to:

- the likely consequences of any decision in the long term;
- the interests of AMJ's employees;
- the need to foster AMJ's business relationships with suppliers, customers and others;
- the impact of AMJ's operations on the community and the environment;
- the desirability of AMJ maintaining a reputation for high standards of business conduct;
- and the need to act fairly as between the members of AMJ.

The Directors/Trustees also considered the views and interests of a wider set of stakeholders, including our partners, regulators, and non-government organisations. Considering these broad range of interests is an important part of the Board's decision-making process and ultimate decisions.

The Board may engage from time to time directly with certain stakeholders on certain issues, but the size and distribution of our stakeholders and of AMJ it often means that stakeholder engagement often takes place at an operational level with various matters allocated to management to deal with on a day to day basis as opposed to the Board. Notwithstanding this the Board is kept apprised of all matters and key decisions are made by the Board.

The Board considers and discusses information from across AMJ to help it understand the impact AMJ's operations, and the interests and views of our key stakeholders. It also reviews strategy, financial and operational performance, and information covering areas such as key risks and legal and regulatory compliance. This information is provided to the Board through periodic reports sent in advance of Board meetings and presented in-person.

As a result of these activities, the Board has an overview of engagement with stakeholders and other relevant factors, which enables the Directors to comply with their legal duties in compliance with section 172 of the Companies Act 2006.



# Section 172(1)

# STATEMENT

In discharging their s.172(1) duties the Directors have had regard to the factors set out above, as well as other factors deemed relevant by the Directors to the decisions being made. The Board acknowledges that every decision made may not result in a positive outcome equally for all stakeholders. By considering AMJ's objectives, together with AMJ's strategic priorities, the Board aims to ensure that the decisions pursued are consistent and intended to promote AMJ's long-term success.

Examples of how the Directors have engaged with the Charity's stakeholders with regard to section 172(1) (a) to (f) are detailed below:

## A. Consequences Of Any Decision In The Long Term

AMJ implements a strategic and sustainable decision-making process by convening frequent Board meetings and adhering to the Statement of Recommended Practice (SORP) for maintaining reserves. Additionally, AMJ prioritises the financial health of both the grantee and grantor organisations in its decision-making process.

## B. Interests Of AMJ International's Employees

AMJ provides necessary funds for a majority of its employees to accommodate rent and other basic core amenities, which are in addition to the living wage. AMJ also engages actively with volunteers in order to maximise efficiencies and provide relevant experience to volunteers for their time and commitment. As of December 31 2023, the National Living Wage (NLW) was £10.42 in the UK, which the Board took into consideration when implementing and setting the wage being paid to AMJ's employees. In addition, AMJ considered relevant advice in relation to any adjustments that may need to be made in respect of or in relation to the NLW.

AMJ is committed to providing comprehensive support for our disabled employees. Our policy ensures that these individuals have equal access to training and promotion opportunities, and we make any necessary adjustments to their work to accommodate their needs. In addition, we offer reasonable accommodations for their job and working conditions, such as redeployment or retraining, as needed. We aim to create a fair and inclusive workplace for all our employees.



# Section 172(1)

# STATEMENT

## **Policies, Procedures And Training:**

AMJ has undergone a comprehensive assessment of its employment policies and safety protocols, with the guidance of external consultants when needed. Following this review, the policies and procedures have been refined, modernised, and authorised by the Board. The updated policies and procedures have been enacted, and team members have received appropriate training based on their specific duties and obligations.

## **Hybrid Workplace Environment:**

At our organisation, we strongly emphasise cultivating a hybrid work environment that prioritises the well-being of our valued staff and aligns with our sustainability policy. We recognise the importance of reducing our carbon footprint, which is why we encourage remote and flexible work arrangements to minimise our collective environmental impact and support the mental health of our team members.

We've implemented technology for virtual meetings and remote collaboration, which not only aids in reducing our carbon emissions but also enables our employees to perform their duties efficiently. Our hybrid work model is designed with the needs of our team members in mind, offering them the flexibility to balance work and personal life, ensuring their mental health and overall welfare.

Our organisational culture is rooted in our commitment to sustainability and employee well-being, inspiring us to continually innovate and adapt to meet the changing needs of our workforce and the planet.



# Section 172(1)

# STATEMENT

## C. AMJ's Relationships With Suppliers, Customers And Others Charities

The Board values the input and viewpoints of a diverse range of stakeholders, including our partners, regulators, and non-governmental organisations. This inclusive approach plays a critical role in the Board's decision-making process. Nevertheless, balancing these varying perspectives and meeting every stakeholder's desired outcomes can be challenging.

To better understand the effects of AMJ's activities and the interests of our key stakeholders, the Board conducts a comprehensive review of information from throughout the organisation. This review encompasses strategy, financial and operational performance, training on key risks and regulatory compliance. Regular reports are submitted to the Board in preparation for meetings, and in-person presentations are delivered to impart this information.

## D. Impact Of Operations On The Community And The Environment

Our organisation is dedicated to positively impacting the community and the environment through philanthropic efforts. We organise cricket matches, fundraising drives, dinners, mosque tours, and other events. We prioritise sustainability with solar panels, green rooftops, eco-friendly vehicle charging stations, and a potential cycle-to-work scheme. We strive to be responsible stewards of the environment and make a positive contribution to the communities we serve.

## E. Desirability Of Maintaining A Reputation For High Standards Of Business Conduct

As AMJ pursues its strategic objectives, it maintains a steadfast commitment to ethical conduct among itself and its partners. This is evidenced by its thorough examination of the goals of its key partners, ensuring that grants are awarded only to those who comply with its charitable objectives and adhere to its internal financial controls. Additionally, AMJ places a premium on safeguarding leadership principles, which are woven into its staff recruitment, induction, and appraisal processes. Furthermore, AMJ is dedicated to preventing corruption and requires all suppliers, partners, and employees to abide by its code of conduct, which includes strict prohibitions against fraud, bribery, money laundering, and nepotism.



# Energy & Carbon REPORTING



*The Board considers energy and carbon reporting for 2023 as required by 'The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018'*





# Energy & Carbon REPORTING

## Energy Rating

The AMJ office site located in Farnham, Surrey which is divided into 'Blocks', has an excellent energy rating, of B (27) as of 18 January 2019.

## Energy Consumed

The AMJ Farnham, Surrey site consumes gas at the approximate energy rate of 88 MWh per month, whilst electricity at the actual rate of 66 MWh per month, which falls under scope 2.  
(Actual Based on January to December 2023 bills).

Annual Quantity of energy consumed is 1.83 GWh (1050 MWh gas / 789 MWh electricity).  
(Actual Based on January to December 2023 bills).

## Increasing Energy Efficiency

AMJ has continued the following methods and installations in order to increase energy efficiency: lighting reduction, motion sensor lighting, dimming lights for reduced power usage, and timing switches for lighting.

The AMJ Farnham, Surrey site also features a smart control system, which operates lighting and heating in phases 1 and 2 (not including domestic properties). This has been applied to Phase 2 buildings. Smart logics are in place to minimise energy wastage and to control energy consumption. Nest smart control is used in Phase 2 housing to minimise energy consumption.

## Methodology

The data detailed in the table below represents energy use and emissions for which The Ahmadiyya Muslim Jamaat International Ltd is responsible for the period 1 January 2023 to 31 December 2023. It includes the emissions from fuel used in vehicles on company business (both private and leased).

For leased vehicles, this has been estimated based on the contractual mileage. These are the energy use and emissions sources required by the regulations for large unquoted organisations. AMJ has used the main requirements of the Greenhouse Gas Protocol (GHG) Protocol Corporate Accounting and Reporting Standard as our emissions calculation methodology.

This methodology recommends that emissions are calculated by multiplying activity data (for example energy use in kWh) by an appropriate conversion factor.



# Energy & Carbon

## REPORTING

Energy Source Transport	Consumption	Emissions Calculation	Scope
Transport— Total mileage reimbursed from staff claims	115,124.44 miles x 1.1217 (2023 SECR kWh pass & delivery vehicles, average car conversion factor to kWh) = <b>129,135 kWh</b>	115,124.44 miles x 0.27596 (2021 managed assets vehicles, average car conversion factor to kgCO <sub>2</sub> e)=31,769 kgCO <sub>2</sub> e = <b>31.77 tCO<sub>2</sub>e</b>	<b>3</b>
Transport— People carriers/vans - Public Transport - Foreign Travel	657,281 miles x 1.71004 (2021 SECR kWh pass & delivery vehicles, vans class 3 - used in lieu of passenger vehicles conversion) = <b>1,123,977 kWh</b>	657,281 miles = 1,057,791.23 km 1,057,791.23 km x 0.26529 (2021 managed assets vehicles, vans class 3 - used in lieu of passenger vehicles conversion) = 280,621 kgCO <sub>2</sub> e = <b>280.62 tCO<sub>2</sub>e</b>	<b>3</b>
Transport – AMJ International Vehicles	122,155 miles x 1.1217 (2021 SECR kWh pass & delivery vehicles, cars - average and unknown fuel) = <b>137,021 kWh</b>	122,155 miles x 0.27596 (2021 managed assets vehicles, average car conversion factor to kgCO <sub>2</sub> e)= 33,710 kgCO <sub>2</sub> e = <b>33.71 tCO<sub>2</sub>e</b>	<b>1</b>
<b>TOTAL EMISSION</b>	<b>1,390,133 kWh</b>	<b>346.10 tCO<sub>2</sub>e</b>	
<b>INTENSITY RATIO</b>	(Emissions data (tCO <sub>2</sub> e) compared with an appropriate business activity (2023 average FTE)	346.10 tCO <sub>2</sub> e/299 FTE = 1.15 tCO <sub>2</sub> e per FTE	



# Energy & Carbon REPORTING

## 01 ENVIRONMENTAL ACTIVITIES

Since 2021 the following activities were introduced to further reduce carbon footprint in Farnham, Surrey.

Number of Single trees planted: 900

From January 2024 to December 2024, we have a goal to plant a minimum of 10,000 single trees.

## 02 ENVIRONMENT FRIENDLY

In order to make the environment friendly the following actions are in operation from 2021:

**Extensive Green roof:** Extensive planting of Sedum blanket over roof area of buildings at the Farnham, Surrey site.

**Electric car charging station:** As part of the Trustees wider aim electric car charging facilities are introduced to encourage environmentally friendly modes of transport.

## 03 SOLAR ENERGY

- **Solar Power Generation (Solar thermal):** Solar Power Generation absorbs sunlight in the panels and causes electricity to be generated and supplied to the offices. Total generation is 80KWh
- **Building Management System:** Trend Building management control system is used in phase 1 and phase 2 to control and the monitor plant room in each block. This helps improve energy efficiency of mechanical and electrical equipment in the buildings.





# Trustees' REPORT

## Modern Slavery

The Board of Trustees of the Ahmadiyya Muslim Jamaat International (AMJ) have approved modern slavery and human trafficking statement pursuant to section 54 of the Modern Slavery Act 2015.

The statement notes that AMJ is committed to continuously review annually high risk areas and has ensured that all new contracts align to our Modern Slavery policy and that AMJ has a number of policies which deal with its approach to tackling the risk of modern slavery in its supply chain.

The full statement can be obtained from our website  
– [www.amjinternational.org](http://www.amjinternational.org)

## Anti-Money Laundering (AML) & Counter- Terrorist Finance (CTF) Policy

During the year, the AML and CTF policies were updated by AMJ. The policies apply to all staff including contractors and consultants. All those receiving AMJ funds or representing AMJ, including suppliers, grant recipients, partners and agents are required to act in accordance with this policy.

The policy notes that AMJ has a zero tolerance policy towards money laundering and terrorist financing and takes into account UK Home Office guidance on counter-terrorism and does not hold any business relationships with those set out under the respective sanctioned lists of HM Treasury.

A code of conduct is in place to ensure a culture of integrity and seeks to counter all forms of extremism and terrorism. The policy also covers how AMJ assesses the nature of its exposure to risks of money laundering and terrorism and covers how staff are trained in these areas. It also notes what reporting is required (both internally and externally) regarding any suspected or actual instances of money laundering or terrorist financing. A full copy of the policies are available on request.



# Trustees' REPORT

## Auditor

RSM UK Audit LLP has indicated its willingness to continue in office.

## STATEMENT AS TO DISCLOSURE OF INFORMATION TO THE AUDITOR

As far as the Trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the Trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

## FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

Although the charity would maintain restricted funds to deal with incoming resources that are earmarked for a particular purpose by donors, sponsors, and other funders, Ahmadiyya Muslim Jamaat International does not hold any funds, and the trustees do not anticipate that it will in the future hold any funds, as the custodian for any third party.

This report was approved by the trustees on **25th September 2024**, and was signed for and on behalf of the board by:

**Shajar Ahmad Farooqi FCA**

Trustee



Gain insights into our strategic direction, growth prospects, and upcoming initiatives as we look towards an exciting future.

# Strategic REPORT



# RISK & INTERNAL CONTROL

The Trustees have overall responsibility for ensuring that AMJ International has an appropriate system of controls, financial and otherwise. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reassurance that:

- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained, and financial information used within the Charity or for publication is reliable;
- and the Charity complies with relevant laws and regulations.

As part of the Charity's risk management process, the trustees acknowledge their responsibility for the Charity's system of internal control and reviewing its effectiveness. It is also recognised by the Trustees that such a system is designed to manage rather than eliminate the risk of failure to achieve the Charity's objectives and can only provide reasonable, not absolute, reassurance against material misstatement or loss.

The Trustees, through the Finance Committee, have set policies and procedure on risk and internal controls, which cover the following:

- the responsibility of management to implement the Trustees' policies and identify and evaluate risks for their consideration on an on-going basis;
- consideration of the type of risks the Charity faces;
- the level of risks which they regard as acceptable;
- the likelihood of the risks concerned materialising;
- the Charity's ability to reduce the incidence and impact on the business of risks that do materialise;
- the costs of operating particular controls relative to the benefit obtained; and
- arrangements for monitoring and reporting on risk and control matters of importance, together with details of corrective action being undertaken.



# RISK & INTERNAL CONTROL

## KEY PERFORMANCE INDICATORS

Due to the unique nature of the charity, there are no specific key performance indicators by which the Trustees measure performance. Instead, there is a general focus on the contribution to the community, which is evidenced by the activities noted on page 10 to 13.

## ENSURING COMPLIANCE WITH CHARITABLE OBJECTIVES

A summary of the trustees' consideration of the major risks to which the Charity is exposed, together with the management of these risks, is as follows:

### **Income is not available from core funding.**

AMJ International has put in place processes to receive standing order payments from its donors and is not reliant on any sort of variable income from grant-making institutions.

### **Grants paid to communities are not spent for purposes in accordance with AMJ International's charitable nature and objectives.**

AMJ International trustees insist on a complete and accurate budgetary process being approved before committing funds to any community project, and personally review progress on projects until finalisation.

## FUTURE PLANS

The main objectives for future periods include financial commitment to the ongoing projects undertaken by the Ahmadiyya Muslim Community worldwide. In addition to this primary focus for 2024, the existing activities carried out in 2023 will remain ongoing with a broad commitment to construct a minimum of 100 mosques per year.

This report was approved by the trustees on **25th September 2024**, and was signed for and on behalf of the board by:

**Shajar Ahmad Farooqi FCA**

Trustee



# Statement of trustees'

# RESPONSIBILITIES

The Trustees (who are also directors of AMJ International for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom's Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 Charitable Company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees 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.



# Independent AUDITOR'S REPORT





# Independent AUDITOR'S REPORT

## OPINION

We have audited the financial statements of Ahmadiyya Muslim Jamaat International (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 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 Companies Act 2006.

## BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law.

Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company 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.





# Independent AUDITOR'S REPORT



## 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual Report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.



# Independent AUDITOR'S REPORT

## OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report and the Strategic Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report or the Strategic Report included within the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 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 36 the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.



# Independent AUDITOR'S REPORT

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## THE EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond

appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks that the charitable company operates in and how the charitable company is complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;



# Independent AUDITOR'S REPORT

- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011 and the charitable company's governing document.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud.

Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business and challenging judgments and estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006.

Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Kerry Gallagher*

### **Kerry Gallagher (Senior Statutory Auditor)**

For and on behalf of RSM UK AUDIT LLP,  
Statutory Auditor Chartered Accountants  
Davidson House  
Forbury Square  
Reading  
RG1 3EU  
United Kingdom

Date: 26/09/24



# STATEMENT OF FINANCIAL ACTIVITIES

**(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	2023	2022
		£ '000	£ '000
INCOME & ENDOWMENTS FROM:			
Donation & legacies	2	56,532	45,665
Investments		17	0
TOTAL INCOME		56,549	45,665
EXPENDITURE ON:			
Charitable Activities	3	52,958	43,152
TOTAL EXPENDITURE		52,958	43,152
NET SURPLUS		3,591	2,513
Net Movement in Funds		3,591	2,513
RECONCILIATION OF FUNDS			
TOTAL FUNDS BROUGHT FORWARD	12	67,020	64,507
TOTAL FUNDS CARRIED FORWARD	12	70,611	67,020



# BALANCE SHEET

**AT 31 DECEMBER 2023**

Company Reg No: 4785585

	Note	As at 31 Dec 2023	As at 31 Dec 2022
		£ '000	£ '000
<b>FIXED ASSETS - LEASEHOLD - PROPERTY</b>	8	32,852	32,667
<b>FIXED ASSETS - TANGIBLE ASSETS</b>	8	56	57
<b>FIXED ASSETS - SOCIAL INVESTMENT</b>	8	2,877	2,877
		35,785	35,601
<b>CURRENT ASSETS - DEBTORS</b>	9	1,533	1,315
<b>CURRENT ASSETS - CASH AT BANK &amp; IN HAND</b>		36,359	30,921
		37,892	32,236
<b>CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	10	(3,066)	(817)
<b>NET CURRENT ASSETS</b>		34,826	31,419
<b>NET ASSETS</b>		<b>70,611</b>	<b>67,020</b>
<b>FUNDS - UNRESTRICTED FUNDS</b>			
UNDESIGNATED FUNDS	12	67,734	64,143
DESIGNATED FUNDS	12	2,877	2,877
		<b>70,611</b>	<b>67,020</b>

The accompanying notes are an integral part of this Balance Sheet. Approved and authorised for issue by the Trustees on **25th September 2024**, and signed on their behalf by:

Mubarak Ahmad Zafar - Trustee &amp; Chairman of Finance Committee

S. A. Farooqi FCA - Trustee &amp; Secretary



# STATEMENT OF CASH FLOWS

## FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023		2022	
		£ '000	£ '000	£ '000	£ '000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	13		6,013		2,466
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase of Tangible Fixed Assets		(592)		(79)	
Interest Received		17		-	
Acquisition of Investment		-		(1,333)	
Disposal of tangible fixed assets		-		49	
<b>NET CASH USED IN INVESTING ACTIVITIES</b>			(575)		(1,363)
<b>CHANGE IN CASH &amp; CASH EQUIVALENTS IN THE REPORTING YEAR</b>			<b>5,438</b>		<b>1,103</b>
<b>CASH &amp; CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING YEAR</b>			<b>30,921</b>		<b>29,818</b>
<b>CASH &amp; CASH EQUIVALENTS AT THE END OF THE REPORTING YEAR</b>			<b>36,359</b>		<b>30,921</b>



# NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2023**

## 1. PRINCIPAL ACCOUNTING POLICIES

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”, the requirements of the Companies Act 2006 and under the historical cost convention. Within the definitions of FRS 102, the charity is a public benefit entity.

The financial statements have also been prepared in accordance with the accounting policies set out in more detail below, to comply with the charity’s governing document, 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 published on October 2019 (the FRS 102 Charities SORP 2019).

### GENERAL INFORMATION

AMJ International is a private company limited by guarantee incorporated in England and Wales. The registered office is Tahir House, 22 Deer Park Road, London SW19 3TL, United Kingdom. The charities objectives and aims are disclosed in the Trustees and Strategic Report.

### GOING CONCERN

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 at least one year from the date of authorisation for issue of the accounts.

The trustees are satisfied that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about its ability to continue as a going concern.

This conclusion has been formed as a result of the strong net assets position of the Charity at the year-end of £70,611k, cash balance of £36,359k and the continued support from global donors.

Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.





# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

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### TANGIBLE FIXED ASSETS AND DEPRECIATION

Items of a capital nature are reviewed for their purpose and are capitalised where they are considered to provide an ongoing use to the Charity.

Depreciation is charged against fixed assets commencing with the year of acquisition at rates estimated to write off their cost or valuation less any residual value over the expected useful lives which are as follows:

Fixtures, fittings & equipment	1 year
Motor vehicles	4 years
Finance leased property	99 years

Any assets which are impaired in value are written down to their recoverable amount.

### DONATIONS AND GIFTS

Donations and gifts are recognised in the Statement of Financial Activities as soon as they are receivable.

### INVESTMENT INCOME

Money Market investment income is included in the Statement of Financial Activities when receivable.

### GRANTS PAYABLE

Grants payable are expensed when events have created a valid expectation in other parties that the Charity will discharge its liabilities.



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

### APPORTIONMENT OF EXPENDITURE

Expenditure (including irrecoverable VAT) is apportioned under the guidance of the SORP and analysed between directly undertaken activities, grant funding of activities and current cost;

Expenditure is recognised on an accruals basis as a liability is incurred.

The method of apportionment is as follows:

- Costs attributable solely to one activity are allocated to that activity;
- Costs which contribute directly to the output of more than one activity are apportioned on a reasonable, justifiable and consistent basis;
- Support costs are apportioned based on the following criteria:
  - General Management - Total cost of activities
  - PR & Communication - Total cost of activities
  - Administration - Total cost of activities
  - Finance - Total cost of activities
  - Currency translation gains - Total cost of activities

### FOREIGN CURRENCIES

Transactions in foreign currency are recorded at the rate of exchange prevailing at the time of transaction. Foreign currency balances are translated into sterling at the exchange rates prevailing at the Balance Sheet date. Any gains or losses are included in the Statement of Financial Activities.

### GOVERNANCE

Governance costs are the costs associated with the constitutional and statutory arrangements of the Charity as opposed to those costs associated with income generation or charitable activity. Included within this category are costs associated with the strategic rather than day to day management of the Charity's activities. These costs include external audit and reimbursed trustee expenses.

### FUNDS

Unrestricted funds are donations and other incoming resources receivable or generated in furtherance of the Charity's objectives without further specified purpose and are available as general funds. Designated funds are unrestricted funds earmarked by the trustees for particular purposes. Transfers between undesignated and designated funds occur when donations are received for specific projects.



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

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### FINANCIAL INSTRUMENTS

The charitable company 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 listed investments which are subsequently measured at fair value.

### FINANCIAL ASSETS

Other debtors which are receivable within one year are recognised at the settlement amount due after any discount offered.

A provision for impairment of other debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract.

Impairment losses are recognised in income and expenditure for the excess of the carrying value of the trade debtor over the present value of the future cash flows discounted using the original effective interest rate.

Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in income or expenditure.

### FINANCIAL LIABILITIES

Creditors and provisions are recognised when the charitable company has a present obligation resulting from a past event that will probably result in a 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.

### PENSION SCHEME ARRANGEMENTS

Defined contribution plans. The charity makes contributions to personal pension arrangements in respect of all staff.

Contributions are shown as expenditure in the year in which they are paid. The charitable company has no liability in this respect other than the amounts actually paid in any year.



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

### SOCIAL INVESTMENT

The social investment reflects funds provided to a charity with similar objectives, emphasising helping the poor and needy and providing a reasonable standard of accommodation.

Initially, these investments are recognised at cost. Subsequently, they are subject to ongoing assessments for impairment. The estimation of recoverable amounts involves considering value in use estimations and necessitating projections of future cash flows. Periodic adjustments are made as necessary based on revised estimates and changes in circumstances.

### 2. INCOME AND ENDOWMENTS

#### Donations and Legacies

#### Donations from Institutions and Individuals

#### Donation Income Is Split as Follows:

#### Income from UK Sources

#### Income from Sources Outside of the UK

2023	2022
£ '000	£ '000
56,532	45,665
2023	2022
£ '000	£ '000
11,945	10,756
44,587	34,909
56,532	45,665



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

### 3. EXPENDITURE

	Activities Undertaken Directly	Grant Funding Of Activities	Support Cost	2023	2022
<b>CHARITABLE EXPENDITURE</b>	£ '000	£ '000	£ '000	£ '000	£ '000
1. Propagation of Islam Worldwide	10,939	29,056	3,300	43,295	34,643
2. Building of mosques, hospitals & schools	-	3,673	419	4,092	3,471
3. Scientific research & development	-	522	59	581	468
4. Scholarships for higher education	-	2,549	290	2,839	2,415
5. Emergency relief - natural disasters	-	-	-	-	496
6. Assistance to deserving and needy	-	1,931	220	2,151	1,659
	10,939	37,731	4,288	52,958	43,152

The trustees have taken the exemption from disclosing the recipients of institutional grants accordance with paragraph 16.23 of the Charities Statement of Recommended Practice FRS102 (effective October 2019) on the grounds of serious prejudice.



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

	A C T I V I T Y						TOTAL
	1	2	3	4	5	6	
<b>SUPPORT COSTS</b>	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000	
General Management	1,077	137	19	95	-	72	1,400
PR & Communication	151	19	3	13	-	10	196
Administration	1,098	139	19	96	-	73	1,425
Finance	7	1	-	1	-	1	10
Governance	30	4	1	3	-	2	40
<b>SUB TOTAL</b>	<b>2,363</b>	<b>300</b>	<b>42</b>	<b>208</b>	<b>-</b>	<b>158</b>	<b>3,071</b>
CURRENCY TRANSLATION (GAIN) / LOSS	937	119	17	82	-	62	1,217
Total payable for the year ended 31 December 2023	3,300	419	59	290	-	220	4,288
Total payable for the year ended 31 December 2022	872	122	16	84	17	58	1,169



# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

## 4. AUDITORS REMUNERATION

RSM UK Audit LLP and its associates:

Audit services

2023

2022

£ '000

£ '000

40

38

40

38

## 5. TRUSTEES' REMUNERATION

The trustees (who are considered to be the key management personnel) did not receive any emoluments during either year. The aggregated amount of travel expenses reimbursed to 2 (2022: 2) trustees during the year was £1,610.86 (2022: £1,139.75)



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

### 6. STAFF COSTS

	2023	2022
	£ '000	£ '000
Wages and salaries	9,845	8,520
Social security costs	941	820
Pension Scheme	109	100
	10,895	9,440

The average number of employees was 294 (2022: 283) during the year. 278 (2022: 268) employees were engaged in propagating Islam worldwide, with 16 (2022: 15) employees engaged in administration. Fourteen employees received emoluments in excess of £60,000 during this year (2022: 5).

	2023	2022
In the band £60,001 - £70,000	11	2
In the band £70,001 - £80,000	3	1
In the band £80,001 - £90,000	2	1
In the band £90,001 - £100,001	-	1





# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

## 7. TAXATION

The company is a registered charity, and as such, its income and gains falling within Section 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

## 8. FIXED ASSETS

	Finance Leased property	Fixtures fitting & equipment	Motor vehicles	Total
<b>TANGIBLE ASSETS</b>	£ '000	£ '000	£ '000	£ '000
<b>COST</b>				
At 1 January 2023	33,000	756	238	33,994
Additions	525	67	-	592
At 31 December 2023	33,525	823	238	34,586
<b>DEPRECIATION</b>				
At 1 January 2023	333	712	225	1,270
Depreciation charge	340	64	4	408
At 31 December 2023	673	776	229	1,678
<b>NET BOOK VALUE</b>				
At 1 January 2023	32,667	44	13	32,724
At 31 December 2023	32,852	47	9	32,908



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

The net book value at 31 December 2023 represents fixed assets used for the charity's own use.

### SOCIAL INVESTMENTS

	2023	2022
	£ '000	£ '000
Social Investments	2,877	2,877

AMJ International has provided funds to the Mirza Sharif Ahmad Foundation, a charity with similar objectives. The Charity emphasises helping the poor and needy and providing reasonable standards of accommodation. The Charity is managed by an independent board of trustees and has invested funds in residential properties. AMJ International has retained a formal charge on these properties, and trustees retain the right to charge interest.

No interest has been charged for the year ended 31 December 2023 (2022: £nil).

### 9. DEBTORS

	2023	2022
	£ '000	£ '000
Other debtors	1,533	1,315



# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

## 10. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£ '000	£ '000
Other creditors	2,297	300
Other taxes and social security	595	289
Accruals	174	228
	3,066	817

## 11. FINANCIAL INSTRUMENTS

	2023	2022
	£ '000	£ '000
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	1,533	1,315
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	2,471	528



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

### 12. FUND

	Balance b/fwd	Incoming Resources	Outgoing Resources	Transfer	Balance c/fwd
<b>Year Ended 31 December 2023</b>	£ '000	£ '000	£ '000	£ '000	£ '000
<b>Unrestricted funds</b>					
Undesignated funds	64,143	56,549	(52,958)	-	67,734
Designated funds	2,877	-	-	-	2,877
	67,020	56,549	(52,958)	-	70,611

Undesignated funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds represent external investment in a third party charity's freehold property assets (See note 8).

	Balance b/fwd	Incoming Resources	Outgoing Resources	Transfer	Balance c/fwd
<b>Year Ended 31 December 2022</b>	£ '000	£ '000	£ '000	£ '000	£ '000
<b>Unrestricted funds</b>					
Undesignated funds	29,963	45,665	(43,152)	31,667	64,143
Designated funds	34,544	-	-	(31,667)	2,877
	64,507	45,665	(43,152)	-	67,020



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

### ANALYSIS OF NET ASSETS BETWEEN FUNDS

#### 2023

	Outgoing Resources	Transfer	Total
	£ '000	£ '000	£ '000
Tangible fixed assets	32,908	-	32,908
Long term Investments	-	2,877	2,877
Current assets	37,892	-	37,892
Current liabilities	(3,066)	-	(3,066)
Net assets	67,734	2,877	70,611

#### 2022 Comparative

	Outgoing Resources	Transfer	Total
	£ '000	£ '000	£ '000
Tangible fixed assets	32,724	-	32,724
Long term Investments	-	2,877	2,877
Current assets	32,236	-	32,236
Current liabilities	(817)	-	(817)
Net assets	64,143	2,877	67,020



# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

## 13. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2023	2022
	£ '000	£ '000
<b>Net incoming resources</b>	3,591	2,513
Adjusted for:		
Interest received	(17)	-
Depreciation	408	355
Profit on disposal of fixed assets	-	(46)
	3,982	2,822
Movement in debtors	(218)	(570)
Movement in creditors	2,249	214
<b>CASH GENERATED FROM OPERATING ACTIVITIES</b>	6,013	2,466

## 14. RELATED PARTY TRANSACTIONS

No related party transactions occurred during the period (2022: £nil).



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