

REGISTERED COMPANY NUMBER: 06799895 (England and Wales)
REGISTERED CHARITY NUMBER: 1129448

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Majlis Ansarullah (UK) Ltd

Pertax Accountancy Ltd
Quatro House
Frimley Road
Camberley
GU16 7ER

Majlis Ansarullah (UK) Ltd

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for the Year Ended 31 December 2023

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Majlis Ansarullah (UK) Ltd

**Reference and Administrative Details
for the Year Ended 31 December 2023**

TRUSTEES	Mr Mirza Waqas Ahmad Director (appointed 1.4.23) Mr Okasha Badr Ahmad (appointed 1.1.24) Mr Muhammad Mahmood Khan Mr Okasha Badr Ahmad (appointed 1.4.23) Mr. Shahid Latif (appointed 1.1.24) Mr Ijaz Tahir (appointed 1.1.24) Mr Khalil Yousuf (appointed 1.1.24) Mr Zaheer Ahmed (resigned 1.1.24) Dr Chaudhry Ijaz Ur Rehman (resigned 1.1.24) Mr Mansoor Ahmad Sydney Saqi (resigned 31.3.23) Mr Khalid Mahmood (resigned 31.3.23)
REGISTERED OFFICE	29 Alma Lane Farnham GU9 0LJ
REGISTERED COMPANY NUMBER	06799895 (England and Wales)
REGISTERED CHARITY NUMBER	1129448
INDEPENDENT EXAMINER	Pertax Accountancy Ltd Quatro House Frimley Road Camberley GU16 7ER
ACCOUNTANT	WISEI Chartered Certified Accountants 14 Morden Court Parade London Road Morden SM4 5HJ
BANK	National Westminster Bank Plc 1000 Cathedral Square Cathedral Hill Guildford Surrey GU2 7YL

Majlis Ansarullah (UK) Ltd

Report of the Trustees for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Majlis Ansarullah aims to encourage its members to lead righteous lives, spread the teachings of Islam as interpreted by the Ahmadiyya Muslim Community, and foster a sense of service to humanity. The organization focuses on spiritual, moral, and social development among its members. The objective of the charity are:

A) the advancement of the Muslim faith world-wide as expounded by Hadrat Mirza Ghulam Ahmad of Qadian, the Promised Messiah and the founder of the Ahmadiyya movement and interpreted by any of his successors known as Khalifatul Masih. The present Khalifatul Masih is Hadrat Mirza Masroor Ahmad Khalifatul Masih V.

B) the advancement of Islam and to promote understanding of Islamic values as part of this.

C) the relief of need and unemployment.

D) the relief of poverty and sickness and the suffering of those affected by such things as disease, natural disaster, war and conflict.

E) the advancement of religious and secular education in such subjects as science.

F) the furtherance of such other purposes that are charitable under the laws of England and Wales as the trustees in their absolute discretion determine

Significant Activities

Majlis Ansarullah UK operates through 19 regions to further its mission, with trustees actively promoting objectives and goals across these areas. Following are some of the activities carried out by the charity this year:

Refresher Courses: Over 1,150 members attended annual courses, presenting their strategic plans for 2023.

Educational Programmes: Throughout the year, 12 educational papers were issued to members, with local, regional and national academic competitions engaging over 175 participants. Members were educated and encouraged to participate in Ansarullah (the charity) activities through various outreach programs, events, workshops, seminars and publications.

Quranic Education: Monthly Quran classes were held by 108 local chapters, averaging 595 sessions. National Quran quizzes and seminars were also organised, with active participation across 19 regions.

Support for Elderly Members: The department of welfare (Isaar) carried out various activities and support groups. Weekly check-ins for members over 65, along with 753 support meetings and the distribution of 1,570 fruit baskets, were conducted to combat loneliness in elderly. Over 10,300 food sets were also distributed to the homeless.

Scholarship Programs: Majlis Ansarullah provide scholarships or financial assistance to deserving students and enabling them to pursue higher education

Workshops and Skill Development: Members conduct workshops on skills, financial literacy, and personal development to empower individuals to improve their economic standing and career prospects

Coronation Celebration: A reception dinner celebrating His Majesty King Charles III's coronation hosted 750 distinguished guests.

Majlis Ansarullah (UK) Ltd

Report of the Trustees for the Year Ended 31 December 2023

Stop World War III Campaign: Stop World War III campaign was supported by Majlis Ansarullah UK. This campaign highlighted this via Propagation (Tabligh) Stalls and conveyed the message of Islam Ahmadiyyat. More than 162,991 leaflets were distributed.

Propagation Activities (Tabligh): The department worked diligently and organised various training workshops, village visits and stalls.

Gift of the Holy Quran: As a gift initiative, 405 copies of the Holy Quran were distributed to educational and community institutions.

Health Awareness Campaigns: National seminars and sports events were held to promote health and fitness.

Cycling Club: The Ansarullah Cycling Club held rides across the UK and internationally, including a 4-day Tabligh mission in Valencia and a 6-day journey to Germany, promoting interfaith engagement.

Literature and Publications: The magazine (Ansaruddin) issued bi-monthly, is available both in print and online, with efforts underway to develop a dedicated app.

Annual Convention (Ijtema): The 40th Ijtema convened in October 2023, focusing on members' spiritual, intellectual, and community development, themed on the Promised Messiah's mission.

Mosque Project: The Cardiff Mosque Project is an initiative by the Majlis Ansarullah (UK) aimed at establishing a mosque in Cardiff, Wales for the advancement of faith. This project represents both a spiritual and community-centred goal for local members, providing a dedicated space for worship, educational programs, community services, and outreach.

Public Benefit

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.

Examples of the public benefits include Majlis Ansarullah promoting inter-faith dialogue and understanding, by organising debate sessions throughout the country.

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.

Grants and Donations

This policy aims to support community development, enhance social welfare, and facilitate various charitable activities that align with the organisation's mission and objectives.

Support Community Projects: Provide financial assistance for projects that promote the welfare of humanity and the broader society, such as educational programs, health initiatives, and social services.

Promote Humanitarian Efforts: Facilitate funding for humanitarian projects that address urgent needs including disaster relief, poverty alleviation, and health care.

Encourage Self-Sufficiency: Support initiatives that foster self-reliance and economic independence within communities, such as vocational training programs or small business training.

Majlis Ansarullah (UK) Ltd

Report of the Trustees for the Year Ended 31 December 2023

The Majlis Ansarullah grant making policy is designed to ensure that financial assistance is allocated responsibly and effectively to projects that align with the charity's Objects. By supporting various initiatives, the policy aims to enhance the welfare of humanity and contribute positively to society at large.

Volunteers

Volunteers are the backbone of Majlis Ansarullah, bringing passion, skills, and a spirit of service to the organisation. Their diverse roles enable the charity to fulfil its mission of community service, education, and moral development effectively. By empowering volunteers and recognising their contributions, the charity can maximize its impact and continue to promote the values of compassion, service, and unity within the community. Volunteers contribute to health-related initiatives and awareness campaigns about preventive healthcare practices including mental health awareness

STRATEGIC REPORT

Achievement and Performance

Key Performance Indicators

Performance is measured against progress and achievement of Annual Plans. Annual plans are formulated by the Trustees along with a financial budget to achieve them. These are monitored by operational leads and reported to the Trustees at monthly meetings. Performance is actively measured and assessed by Trustees to ensure that the objectives of the relevant activity are achieved.

Financial Review

The charity received £948,928 from members' voluntary contributions in 2023, which is an increase from £897,257 in 2022. This increase highlights a steady rise in support from members, suggesting ongoing engagement and commitment to the charity's objectives. Of this amount restricted funds received during the year were £20,457 (2022 - £12,567). This fund supports specific mosque-related projects and ensures that the restricted contributions are used for the purpose.

The charity's expenditure primarily supported an annual convention, community activities, and a grant to the Ahmadiyya Muslim Jamaat (a UK registered charity). This spending aligns with the charity's objectives. The total expenditure for the year amounts to £789,239 (2022 - £734,247). The net income for the charity amounts to £164,385 (2022 - £228,900).

The funds of the charity were £2,105,232 as at 31 December 2023 (2022: £1,940,847) comprising of £367,123 (2022: £346,666) restricted funds and £1,738,109 (2022: £1,594,181) unrestricted funds.

The charity currently maintains restricted funds specifically designated for the Mosque Project in Cardiff.

The charity holds £919,325 cash at bank, a substantial increase from £444,622 in 2022. These funds are intended to support the charity's activities over the next 12 months. The increase in cash at bank suggests a strong financial position and provides stability for future projects, helping ensure the charity can meet its obligations and continue its operations even in the event of unexpected financial challenges.

This financial review demonstrates that the charity has effectively raised and managed funds to further its objectives, with growth in both contributions and reserves, positioning it well for sustained operations and upcoming initiatives.

Prior Year Adjustments

The prior year's accounts have been restated and reclassified as more particularly described in Note 12 to the Financial Statements, presenting relevant financial information. The impact of these adjustments is outlined in Notes 12 and 13 such Financial Statements.

Investment Policy

Investment Strategy: Trustees are conscious that if they were to make investment they would require a clear plan for how reserves are invested to maximize returns while minimizing risk, which may include ethical investment principles. Clarifying the roles and responsibilities of those involved in making investment decisions, would include a finance committee and board oversight.

Majlis Ansarullah (UK) Ltd

Report of the Trustees for the Year Ended 31 December 2023

STRATEGIC REPORT

Financial Review

Reserves Policy

Majlis Ansarullah UK Ltd manages its financial reserves to ensure sustainability and the ability to fulfil its objectives in the future:

1. Purpose of Majlis Reserves is to provide a financial buffer for unexpected expenses, ensure continuity of operations, and support future projects.
2. Reserve Levels: Policy on how much should be held in reserves. This is based on the budgeted expenditure for the charitable activities at the start of the financial year.
3. Usage of Reserves: Clear criteria for when and how reserves can be used, ensuring they are utilized for purposes aligned with the organization's mission.
4. Review and Reporting: Regular assessment of reserve levels and reporting to the trustees to ensure transparency and accountability.

The unrestricted reserves are primarily represented by the tangible fixed assets and cash held in reserves' bank account. The charity has sufficient reserves to carry on its activities for the next year and has plans to collect additional funds to meet its liabilities in the normal course of business.

Restricted reserves are represented by funds collected for a Mosque project. The corresponding figures for 2022 have been restated.

Going concern

The trustees of Majlis Ansarullah UK Ltd have reviewed the going concern and the assessment involves evaluating several factors:

- Financial health, revenue streams, operational capacity, risks and challenges, future planning and budgets.
- Analysing current financial statements, including income, expenses, assets, and liabilities to ensure there are sufficient resources to sustain operations.
- Assessing the reliability and sustainability of income sources, such as donations, fundraising activities, and investment returns.

Trustees ensure that the charity regularly reviews going concern considerations and is prepared to take action if challenges arise.

Environmental Responsibility

The trustees have shown commitment to minimizing its ecological impact and promoting sustainability in its operations and activities. The charity is implementing practices to reduce waste and conserve resources such as paper, water, and energy. Encouraging recycling and proper waste disposal among members and in community initiatives. Majlis Ansarullah (UK) Ltd is investing in energy-efficient technologies and practices, such as using LED lighting or optimizing heating and cooling systems.

Employment Policy

The charity is an equal opportunities employer, but it is important that the applicant understands the norms and conduct of the community and has been happily involved in volunteering themselves with a genuine desire for making a positive change in the society and serving the charity with honesty and integrity. The trustees appreciate this and wish to thank everyone involved for their valuable time and commendable efforts in furthering the charity objectives.

Majlis Ansarullah (UK) Ltd

Report of the Trustees for the Year Ended 31 December 2023

STRATEGIC REPORT

Principal Risks and Uncertainties

The Management Committee has identified the major areas of risk to which the association is exposed and have established appropriate systems and procedures to manage and mitigate those risks.

Cyber Threats

Majlis Ansarullah UK Ltd understands and take necessary precautions to mitigate these threats. The IT committee of the charity has accessed the common types of cyber threats include:

- **Phishing Attacks:** fraudulent attempts to obtain sensitive information (like usernames and passwords) by masquerading as a trustworthy entity, often through email.
- **Malware:** malicious software designed to disrupt, damage, or gain unauthorized access to systems. This can include viruses, ransomware, and spyware.
- **Denial of Service (DoS) Attacks:** attacks aimed at making a service unavailable by overwhelming it with traffic or requests.
- **Data Breaches:** unauthorized access to sensitive data, which can lead to loss of personal information and damage to the organization's reputation.
- **Insider Threats:** risks posed by employees or volunteers who may intentionally or unintentionally compromise security.

Mitigation Strategies

To combat these threats, organizations typically implement several strategies:

Security awareness training to educate staff and volunteers about recognizing and responding to cyber threats. Regular software updates by keeping systems and applications up to date to protect against known vulnerabilities. Conducting regular security assessments and audits to identify vulnerabilities have improved defence systems of IT.

Fraud and Financial Crime

Majlis Ansarullah UK has defined policies to prevent the charity from becoming victim to fraud and financial crime. The charity implements robust financial controls and governance measures in line with Charity Commission guidelines.

Majlis Ansarullah (UK) Ltd

Report of the Trustees for the Year Ended 31 December 2023

Internal Controls

To improve the integrity of the financial reporting of compliance with laws and regulations, Majlis Ansarullah UK has implemented the strong internal controls in segregation of duties, authorisation of approvals, access controls, documentation and record keeping, regular audits and monitoring & reporting.

- Controls are understood and followed by everyone within the charity
- Training is provided on the charity's financial controls and policies
- Budgets setting out income and expenditure are prepared and approved by the trustees
- Performance is measured against budgets at regular intervals and explanations are provided for any differences
- Financial duties are split between people to provide 'double check' on all transactions
- Charity's electronic equipment and online systems are appropriately protected
- Regular reconciliations between your accounting records
- Regular review the costs, benefits and risks of your charity's current and deposit accounts
- The bank mandate requires at least two signatories, online banking system requires authorisation of transactions by two individuals

Future Plans

The trustees seek to actively promote the objectives of the charity in the following twelve months. The Trustees are confident of increase in funds and activities as membership forecast is to increase in future years. This will enable it to continue to meet its objectives and responsibilities. The trustees continue to explore new approaches to enhance the efficiency and effectiveness of achieving the charity's objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Majlis Ansarullah (UK) Ltd is a company limited by guarantee and was registered on 23 January 2009. It is governed by the Memorandum and Articles.

Appointment of Trustees

The Directors/ Trustees are members of a Management Committee ("Majlis Aamla") that has the responsibility for the administration of the charity. Two of the Directors / Trustees, being the President ("Sadr") and Vice-President ("Naib Sadr Safe Doem"), are elected at a Consultative Council ("Majlis Shura") serve for a period of three years. The Sadr also serves as the Chairman of the Board of Directors. The remaining Trustees / Directors and office bearers in the Majlis Aamla are appointed by the Sadr. The Majlis Shura is held each year and the Majlis Aamla meet monthly.

Trustee Induction and Training Organisation

All Trustees / Directors are trained by refresher courses. Regular meetings are held to define roles, responsibilities, objectives and targets. All office bearers, including those who are members of committees running local branches, throughout the UK, are kept up to date with circulars, and a refresher course every year. When a new trustee is appointed, they undergo a comprehensive induction process consisting of meetings with the trustees, a review of financial processes, powers and responsibilities of the Board, and the role of the Finance Committee. The new trustee is provided with essential documents of latest Board and Finance Committee minutes, the Annual Report and financial statements, the Memorandum and Articles of Association, and the Charity Commission's guidance.

Majlis Ansarullah (UK) Ltd

Report of the Trustees for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The structure of Majlis Ansarullah is organised to promote efficiency, accountability, and engagement at various levels within the organization. There is a set hierarchical structure that allows for clear leadership, responsibilities, and support systems across different geographic areas and local chapters.

The charity trustees are responsible for the general control and management of the charity. Trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet at least once every month and are responsible for all decisions taken in relation to running the charity and the activities it provides for achieving its objectives. To assist in smooth running of the charity and its activities, the trustees have divided all tasks performed by the charity into various administrative departments, each department assigned a unique set of tasks. Each department is headed by a department leader appointed by the trustees who has a team that performs the various tasks of the department and report into him. There are clear lines of reporting within department teams and the department heads report to the trustees.

Majlis Ansarullah (UK) Ltd's structure, guided by its legal framework as a charity, provides clear accountability. Regular meetings, reporting mechanisms, and financial audits ensure that the organization meets its objectives and operates transparently.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Majlis Ansarullah (UK) Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom 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 those financial statements, the trustees are required to

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

Majlis Ansarullah (UK) Ltd
Report of the Trustees
for the Year Ended 31 December 2023

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. 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.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors,
on ~~31-Oct-24~~ and signed on the board's behalf by:

Signed by:


.....
GEAB97966F6747C:.....
Mr. Shahid Latif - Trustee

**Independent Examiner's Report to the Trustees of
Majlis Ansarullah (UK) Ltd**

Independent Examiner's Report to The Trustees of Majlis Ansarullah (UK) Ltd ('The Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Signed by:


7F73A85B0B10424...

Azhar Ahmed

The Association of Chartered Certified Accountants

Pertax Accountancy Ltd

Quatro House

Frimley Road

Camberley

GU16 7ER

31-Oct-24

Date:

Majlis Ansarullah (UK) Ltd**Statement of Financial Activities
for the Year Ended 31 December 2023**

		Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds as restated
	Notes	£	£	£	£
INCOMING RESOURCES FROM					
Voluntary donations	2	928,471	20,457	948,928	897,257
Other income		<u>4,696</u>	<u>-</u>	<u>4,696</u>	<u>65,890</u>
Total		<u>933,167</u>	<u>20,457</u>	<u>953,624</u>	<u>963,147</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	3	<u>63,950</u>	<u>-</u>	<u>63,950</u>	<u>68,936</u>
		63,950	-	63,950	68,936
Charitable activities					
Community activities	4	460,755	-	460,755	518,140
Charitable grants		<u>264,534</u>	<u>-</u>	<u>264,534</u>	<u>147,171</u>
Total		<u>789,239</u>	<u>-</u>	<u>789,239</u>	<u>734,247</u>
NET INCOME		143,928	20,457	164,385	228,900
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		1,100,199	535,783	1,635,982	1,568,440
Prior year adjustment	12	<u>493,982</u>	<u>(189,117)</u>	<u>304,865</u>	<u>143,507</u>
As restated		<u>1,594,181</u>	<u>346,666</u>	<u>1,940,847</u>	<u>1,711,947</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,738,109</u></u>	<u><u>367,123</u></u>	<u><u>2,105,232</u></u>	<u><u>1,940,847</u></u>

The notes form part of these financial statements

Majlis Ansarullah (UK) Ltd**Balance Sheet
31 December 2023**

		2023	2022
	Notes	£	as restated £
FIXED ASSETS			
Tangible assets	14	1,277,084	1,278,119
CURRENT ASSETS			
Debtors	15	100,752	416,462
Cash at bank and in hand		919,325	444,622
		1,020,077	861,084
CREDITORS			
Amounts falling due within one year	16	(191,929)	(198,356)
NET CURRENT ASSETS		828,148	662,728
TOTAL ASSETS LESS CURRENT LIABILITIES		2,105,232	1,940,847
NET ASSETS		2,105,232	1,940,847
FUNDS	18		
Unrestricted funds		1,738,109	1,594,181
Restricted funds		367,123	346,666
TOTAL FUNDS		2,105,232	1,940,847

The notes form part of these financial statements

Majlis Ansarullah (UK) Ltd

**Balance Sheet
31 December 2023**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

31-Oct-24

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

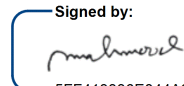
Signed by:



.....OEAB97966F6747G.....

Mr. Shahid Latif - Trustee

Signed by:



.....5FF413338E844A2.....

Mr Muhammad Mahmood Khan - Trustee

The notes form part of these financial statements

Majlis Ansarullah (UK) Ltd**Cash Flow Statement
for the Year Ended 31 December 2023**

		2023	2022
	Notes	£	as restated £
Cash flows from operating activities			
Cash generated from operations	1	<u>477,793</u>	<u>112,458</u>
Net cash provided by operating activities		<u>477,793</u>	<u>112,458</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(3,090)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(3,090)</u>	<u>-</u>
Cash flows from financing activities			
Loan repayments in year		<u>-</u>	<u>(193,777)</u>
Net cash provided by/(used in) financing activities		<u>-</u>	<u>(193,777)</u>
		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		474,703	(81,319)
Cash and cash equivalents at the beginning of the reporting period		<u>444,622</u>	<u>525,941</u>
Cash and cash equivalents at the end of the reporting period		<u><u>919,325</u></u>	<u><u>444,622</u></u>

The notes form part of these financial statements

Majlis Ansarullah (UK) Ltd**Notes to the Cash Flow Statement
for the Year Ended 31 December 2023****1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023	2022 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	164,385	228,900
Adjustments for:		
Depreciation charges/(reversed)	4,125	(62,045)
Decrease in stocks	-	10,071
Decrease/(increase) in debtors	315,710	(55,433)
Decrease in creditors	(6,427)	(9,035)
Net cash provided by operations	<u>477,793</u>	<u>112,458</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank and in hand	<u>444,622</u>	<u>474,703</u>	<u>919,325</u>
	<u>444,622</u>	<u>474,703</u>	<u>919,325</u>
Total	<u>444,622</u>	<u>474,703</u>	<u>919,325</u>

The notes form part of these financial statements

Majlis Ansarullah (UK) Ltd

Notes to the Financial Statements for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of Preparing the Financial Statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Majlis Ansarullah (UK) Ltd is a private company limited by guarantee without share capital incorporated in England and Wales. The registered office address is 29 Alma Lane, Farnham, England, GU9 0LJ.

The accounts are prepared in pounds sterling, rounded to the nearest pound.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Voluntary income represents contributions made by members of Majlis Ansarullah Ahmadiyya UK and is recognised on the date of receipt. A portion of this income is payable to Headquarters. Income is recognised in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain that they will receive the resources;
- the monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate only if the trustees are satisfied that the claim will be successful.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising Funds

The costs of generating funds are those incurred in attracting voluntary income.

Charitable Activities

Charitable expenditure comprises the costs incurred by the charity in delivering its services and activities to its beneficiaries. This includes both direct costs and support costs related to these activities

Majlis Ansarullah (UK) Ltd**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023****1. ACCOUNTING POLICIES - continued****Grants Payable**

Grants payable represent payments made to third parties in furtherance of the charity's objectives. These are recognised as expenses when events have created a valid expectation among the recipients that the charity will fulfil its obligation.

Governance Costs

Governance costs are those associated with the constitutional and statutory obligations of the charity, as distinct from costs related to income generation or charitable activities. This category includes expenses related to the strategic management of the charity, rather than its day-to-day operations. Such costs include external audit fees and any reimbursed expenses of the trustees.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

The freehold properties are valued at historical cost and are not depreciated, as they are used for community purposes. The buildings are considered to have a useful life exceeding 50 years, and therefore, the depreciation charge is regarded as immaterial.

Taxation

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

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value.

Majlis Ansarullah (UK) Ltd**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023****2. VOLUNTARY DONATIONS**

	2023	2022 as restated
	£	£
Chanda Majlis	670,893	621,348
Chanda Ijtema	171,209	164,070
Ansaruddin subscription	24,329	26,809
Charity walk collection	-	12,895
Mosque fund	20,457	12,567
Publication	3,533	-
Gift aid	58,507	59,568
	<u>948,928</u>	<u>897,257</u>

3. RAISING DONATIONS AND LEGACIES

	2023	2022 as restated
	£	£
Charity walk for peace	30,000	37,717
Travelling	18,867	18,137
Bank charges	15,083	13,082
	<u>63,950</u>	<u>68,936</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Community activities	347,631	-	113,124	460,755
Charitable grants	-	264,534	-	264,534
	<u>347,631</u>	<u>264,534</u>	<u>113,124</u>	<u>725,289</u>

Majlis Ansarullah (UK) Ltd**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023****5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2023	2022 as restated
	£	£
Annual convention and sports	130,119	296,897
Regional meetings and activities	100,318	(2,174)
Propagation and debates sessions	45,141	31,844
Hospitality and community services	37,922	67,694
Education and training	19,242	9,838
Literature and publications	7,389	14,910
Education scholarships	7,500	7,500
	<u>347,631</u>	<u>426,509</u>

6. GRANTS PAYABLE

	2023	2022 as restated
	£	£
Charitable grants	<u>264,534</u>	<u>147,171</u>

A grant was made to Ahmadiyya Muslim Jamaat International, a UK registered charity to support charitable activity.

7. SUPPORT COSTS

	Information technology £	Human resources £	Other £	Governance costs £	Totals £
Community activities	<u>14,619</u>	<u>30,874</u>	<u>62,796</u>	<u>4,835</u>	<u>113,124</u>

Support costs, included in the above, are as follows:

	2023	2022 as restated
	Community activities £	Total activities £
IT and software costs	14,619	19,422
Wages	30,874	16,783
Insurance	2,035	1,865
Light and heat	11,864	10,338
Telephone, postage and stationery	13,489	37,122
Sundries	-	19,881
Repairs and maintenance	31,283	46,401
Depreciation of tangible fixed assets	4,125	(62,045)
Independent examiner fees	3,300	1,200
Sundries	-	664
Accountancy and legal fees	1,535	-
	<u>113,124</u>	<u>91,631</u>

Majlis Ansarullah (UK) Ltd**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023****8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022 as restated
	£	£
Independent examiner fees	3,300	1,200
Depreciation – owned assets/(over-provided)	<u>4,125</u>	<u>(62,045)</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

The trustees of the charity are regarded as key management personnel and are all volunteers. They do not receive any remuneration for their services (2022: £nil).

Trustees' Expenses

During the year expenses for two trustees were reimbursed in relation to postage and travel, amounting to £2,655 (2022: £nil).

10. STAFF COSTS

	2023	2022 as restated
	£	£
Wages and salaries	<u>30,874</u>	<u>16,783</u>
	<u>30,874</u>	<u>16,783</u>

The average monthly number of employees during the year was as follows:

	2023	2022 as restated
	<u>2</u>	<u>1</u>
Office administration		

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds as restated
	£	£	£
INCOMING RESOURCES FROM			
Voluntary donations	884,690	12,567	897,257
Other income	<u>65,890</u>	<u>-</u>	<u>65,890</u>
Total	<u>950,580</u>	<u>12,567</u>	<u>963,147</u>

Majlis Ansarullah (UK) Ltd**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023****11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued****EXPENDITURE ON****Raising funds**

	Unrestricted fund	Restricted funds	Total funds as restated
	£	£	£
Raising donations and legacies	<u>68,936</u>	<u>-</u>	<u>68,936</u>
	68,936	-	68,936
Charitable activities			
Community activities	518,140	-	518,140
Charitable grants	<u>147,171</u>	<u>-</u>	<u>147,171</u>
Total	<u>734,247</u>	<u>-</u>	<u>734,247</u>
NET INCOME	216,333	12,567	228,900
Transfers between funds	<u>189,252</u>	<u>(189,252)</u>	<u>-</u>
Net movement in funds	405,585	(176,685)	228,900
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,188,596</u>	<u>523,351</u>	<u>1,711,947</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,594,181</u></u>	<u><u>346,666</u></u>	<u><u>1,940,847</u></u>

12. PRIOR YEAR ADJUSTMENT

In reviewing the prior year's accounting policies and errors, the trustees have determined that the prior years should be restated to reflect the following changes to the balance sheet, statement of financial activities, and reserves:

Changes to Statement of Financial Activities

		As previously reported £	Adjustment £	As restated at 31.12.22 £
Income from donations				
Total income	13.1	960,900	2,247	963,147
Total expenditure				
Support cost - depreciation	13.2	(24,138)	86,183	62,045
Charitable activities				
Propagation and debates	13.3	(21,773)	(10,071)	(31,844)
Regional and local activities	13.4,13.5	<u>(80,825)</u>	<u>82,999</u>	<u>2,174</u>

Majlis Ansarullah (UK) Ltd**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023****12. PRIOR YEAR ADJUSTMENT - continued****Changes to the Balance Sheet**

		As previously reported £	Adjustment £	As restated at 31 Dec 22 £
Fixed assets				
Tangible assets	13.2	1,191,936	86,183	1,278,119
Current assets				
Stock	13.3	10,071	(10,071)	-
Debtors	13.1	270,708	145,754	416,462
Cash at bank	13.1	425,167	19,455	444,622
Creditors				
Accrued expenses	13.5	(261,900)	63,544	(198,356)
Net assets				
Unrestricted funds	13.6	1,100,199	493,982	1,594,181
Restricted funds	13.6	535,783	(189,117)	346,666

Changes to earliest period funds brought forward**Reconciliation of funds**

		Unrestricted fund £	Restricted fund £	Total funds £
Balance at 31 December 2021 before restatement		1,045,089	523,351	1,568,440
Effect of earliest prior year restatement arising from year ended 2022	13.1	94,505	-	94,505
Effect of earliest prior year restatement arising from year ended 2023	13.1	49,002	-	49,002
Subtotal of adjustments at 1 January 2021		143,507	-	143,507
Balance at 31 December 2021 after restatement		1,188,596	523,351	1,711,947
Balance at 31 December 2022 before restatement		1,100,199	535,783	1,635,982
Effect of earliest prior year restatement already adjusted above		49,002	-	49,002
Effect of prior year restatement	13.1	255,728	135	255,863
Transfer between funds	13.6	189,252	(189,252)	-
Subtotal of adjustments		493,982	(189,117)	304,865
Balance at 31 December 2022 after restatement		1,594,181	346,666	1,940,847

Majlis Ansarullah (UK) Ltd**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023****13. NOTES TO PRIOR PERIOD ADJUSTMENT****13.1 - Prepayment and Accrued Income**

During the year the trustees have identified the followings:

1) Gift aid reclaims on donations from HM Revenue & Customs, relating to the financial years 2019 and 2020, were amounting to £94,505. These were reported as an increase in voluntary donations for the year ended 31 December 2022. To adjust this, the previously reported voluntary donations for the year ended 31 December 2022 have been reduced by £94,505 and the opening unrestricted funds of earlier prior period presented at 31 December 2022 have been increased by £94,505.

2) In addition to the above, a gift aid reclaim amounting to £49,002 for the year ended 31 December 2021 was not reported as receivable in the year ended 31 December 2022. This amount was subsequently received during the year under review. To rectify this, the accrued income receivable for the year ended 31 December 2022 has been increased by £49,002 and unrestricted funds for the year ended 31 December 2022 have also been increased by £49,002. Together, these two adjustments have resulted in an increase in opening reserves of the earliest prior period presented at 1 January 2021 by £143,507.

3) Gift aid reclaims on donations from HM Revenue & Customs relating to the financial year 2022 in accordance with the Charity SORP, amounts to £59,567, was not provided in the financial statements for the year ended 31 December 2022. To adjust this, the accrued income for the year ended 31 December 2022 has been increased by £59,567 and the voluntary donations for the same year have likewise been increased by £59,567.

4) The Trustees have resolved to restate the financial statements as accrued income amounts to £37,185 was not provided in the financial statements for the year ended 31 December 2022 due to timing difference. To correct this error the voluntary donations for the year ended 31 December 2022 have been increased by £37,185. The accrued income receivable has also been increased by £37,185 for the year ended 31 December 2022.

The net effect of the above-stated adjustments was an increase in voluntary donations by £2,247, an increase in accrued income by £145,754 and an increase in opening reserves as at 1 January 2022 by £143,507.

13.2 - Tangible Assets and Depreciation

29 Alma Lane Farnham, Surrey GU9 0LJ, ("Building"), freehold property had historically been depreciated on a 5% reducing balance basis. The accumulated depreciation of £86,183 up to 31 December 2022 had been reported in the financial statements. The trustees have elected not to charge depreciation, as the building is utilised for community purposes only and considered useful life of greater than 50 years and so any depreciation charge is considered immaterial.

Against that, accumulated depreciation (previously charged) on the freehold property has been reversed by £86,183. This reversal affects the depreciation that had been recognised over time up until 31 December 2022. The depreciation charge has been reduced by the same amount (£86,183), reflecting this reversal in the statement of financial activities.

The reversal of depreciation has led to an increase in the net book value of the freehold property as of 31 December 2022 by £86,183, effectively appreciating the value on the balance sheet. A negative depreciation charge of £62,045 has been reported in the statement of financial activities for the year ending 31 December 2022. This negative charge suggests that depreciation expense was reversed rather than charged during that period, due to the policy change.

Majlis Ansarullah (UK) Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

13. NOTES TO PRIOR PERIOD ADJUSTMENT - continued

13.3 - Stock and Charitable Activities

Historically, stock consisted of books and leaflets purchased for distribution to beneficiaries by the charity as a public benefit entity. Consistent with paragraph A3.37 of FRS102, Trustees hold books and leaflets as inventory for distribution at no cost. To reflect this retrospectively, and in line with paragraph A3.35 of FRS102, the stock value of £10,071 carried forward has been reduced to £nil, and the charitable activity related to propagation and debate sessions has increased by £10,071 to £31,844 as of 31 December 2022. Due to COVID, books and leaflets were not distributed at stalls.

This approach is based on the nature of the charity's activities. The books and leaflets are not intended for resale, income generation, or distribution to beneficiaries. Instead, they serve an operational or informational purpose, making immediate expensing a more appropriate reflection of their use. By expensing the cost in the year of purchase, the financial statements provide a more accurate representation of the charity's activities, and the costs related to these materials.

Accordingly, the trustees have resolved that the cost of books and leaflets will be fully expensed in the statement of financial activities during the year in which they are purchased. This means the cost will be recognized as an expense immediately.

13.4 - Cash at Bank and Charitable Activities

The cash balance of £19,455 held in the bank had not been included in the financial statements. The financial statements have been restated to reflect the accurate balance by increasing the cash at bank as of 31 December 2022 by £19,455 and decreasing the charitable activity expenditure for regional and local activities by the same amount.

13.5 - Accrued Expenses

Regional and local activities balances were not fully expensed, resulting in an understatement of £63,544 for the year ended 31 December 2022. To correct this, the charitable activities for regional and local activities have been reduced by £63,544, with a corresponding reduction in accrued expenses as of 31 December 2022. The combined effect of this adjustment and the adjustment outlined in point 4 above results in a total decrease in regional and local charitable activities of £82,999 for the year ended 31 December 2022.

13.6 - Movement in Funds

During the year, the trustees identified that, as of 31 December 2022, restricted funds were overstated by £189,252. This overstatement occurred because reserve funds, held in accordance with the reserve policy, were misclassified as restricted funds when they were in fact unrestricted funds. To adjust this, the movement in funds for the year ended 31 December 2022 has been restated. This adjustment reallocates £189,252 from restricted funds to unrestricted funds, decreasing restricted funds and increasing unrestricted funds by the same amount. Although the total funds remain unchanged, they are now correctly classified.

The effect of all prior period adjustments to the balance sheet, the statement of financial activities, and funds is reported in note 13 of the financial statements.

Majlis Ansarullah (UK) Ltd**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023****14. TANGIBLE FIXED ASSETS**

	Freehold land and buildings £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2023	1,263,565	64,359	40,735	1,368,659
Additions	-	2,400	690	3,090
At 31 December 2023	1,263,565	66,759	41,425	1,371,749
DEPRECIATION				
At 1 January 2023	-	56,261	34,279	90,540
Charge for year	-	2,425	1,700	4,125
At 31 December 2023	-	58,686	35,979	94,665
NET BOOK VALUE				
At 31 December 2023	1,263,565	8,073	5,446	1,277,084
At 31 December 2022	1,263,565	8,098	6,456	1,278,119

One of the freehold properties was previously registered under the names of the Trustees of the Ahmadiyya Muslim Association UK, a registered charity (Registration No. 299081), on behalf of Majlis Ansarullah UK Ltd, an auxiliary organisation of the Ahmadiyya Muslim Association UK. Following the balance sheet date, ownership of this property was transferred to the charity, Majlis Ansarullah UK Ltd.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	as restated £
Prepayments and accrued income	100,752	416,462

Majlis Ansarullah (UK) Ltd**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023****16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022 as restated
	£	£
Social security and other taxes	683	-
Other creditors	3,017	-
Accrued expenses	<u>188,229</u>	<u>198,356</u>
	<u>191,929</u>	<u>198,356</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2023	2022 as restated
	Total funds	Total funds
	£	£
Fixed assets	1,277,084	1,278,119
Current assets	652,954	861,084
Current liabilities	<u>(191,929)</u>	<u>(198,356)</u>
	<u>1,738,109</u>	<u>1,940,847</u>

18. MOVEMENT IN FUNDS

	At 1.1.23	Prior year adjustment	Net movement in funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	1,100,199	493,982	143,928	1,738,109
Restricted funds				
Restricted	535,783	(189,117)	20,457	367,123
TOTAL FUNDS	<u>1,635,982</u>	<u>304,865</u>	<u>164,385</u>	<u>2,105,232</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	933,167	(789,239)	143,928
Restricted funds			
Restricted	20,457	-	20,457
TOTAL FUNDS	<u>953,624</u>	<u>(789,239)</u>	<u>164,385</u>

Majlis Ansarullah (UK) Ltd**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023****18. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	Restated 1.1.22 £	Net movement in funds £	Transfers between funds £	Restated 31.12.22 £
Unrestricted funds				
General fund	1,377,848	216,333	-	1,594,181
Restricted funds				
Restricted	334,099	12,567	-	346,666
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,711,947</u>	<u>228,900</u>	<u>-</u>	<u>1,940,847</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	950,580	(734,247)	216,333
Restricted funds			
Restricted	12,567	-	12,567
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>963,147</u>	<u>(734,247)</u>	<u>228,900</u>

A current year 12 months and prior year 12 months combined position is as with restated opening balance are follows:

	At 1.1.22 £	Prior year adjustment £	Net movement in funds £	Transfer between funds £	At 31.12.23 £
Unrestricted funds					
General fund	1,377,848	-	360,261	-	1,738,109
Restricted funds					
Restricted	334,099	-	33,024	-	367,258
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,711,947</u>	<u>255,863</u>	<u>393,285</u>	<u>-</u>	<u>2,105,232</u>

Majlis Ansarullah (UK) Ltd**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023****18. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,883,747	(1,523,486)	360,261
Restricted funds			
Restricted	33,024	-	33,024
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,916,771</u>	<u>(1,523,486)</u>	<u>393,285</u>

Restricted reserves are represented by funds collected for a Mosque project.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

20. POST BALANCE SHEET EVENTS

The trustees have decided to change the use of one of the properties held for community use to an investment property. The charity will disclose this reclassification and its impact in its financial statements for the year ended 31 December 2024.