

LAJNA IMA'ILLAH (UK)

England & Wales - Charity number 1189468

Details

Other names	AHMADIYYA MUSLIM WOMEN'S ASSOCIATION (UK), AMWA (UK), NASIRATUL AHMADIYYA (UK)
Status	Registered
Legal form	Charitable company
Company number	12431617
Registered	2020-05-13
Register	View on the Charity Commission register

Contact

Address	Unit B1 Coxbridge Business Park Alton Rd Farnham Surrey
Phone	02088748203
Email	helpdesk@lajnauk.org
Website	www.lajna.org.uk

Activities

Objects: 1.TO ADVANCE THE ISLAMIC FAITH AS EXPOUNDED BY HADRAT MIRZA GHULAM AHMAD OF QADIAN, THE PROMISED MESSIAH AND THE FOUNDER OF THE AHMADIYYA MOVEMENT IN ISLAM AND INTERPRETED BY HIS SUCCESSOR KNOWN AS KHALIFATUL MASIH AND EDUCATION FOR THE PUBLIC BENEFIT THROUGHOUT ENGLAND AND WALES.2.THE PROMOTION OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS INCLUDING AN AWARENESS OF THEIR DISTINCTIVE FEATURES AND THEIR COMMON GROUND TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT FAITHS.3.THE RELIEF OF THOSE IN NEED ANYWHERE IN THE WORLD, BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP, POVERTY OR OTHER DISADVANTAGE, BY PROVIDING: GRANTS, BURSARIES, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING FOR THE PURPOSE OF THESE OBJECTS.

Activities: For women to come together to increase their knowledge and to help people in need! Lajna carried out outreach work and social welfare activities throughout the country including donating PPE to hospitals, delivering prescriptions, assisting the elderly, providing essential food packages for NHS staff, registering as NHS volunteer responders, handicraft activities and physical health programmes.

Classification

- **How:** Makes Grants To Individuals, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£1,467,207	£1,265,701	£1,827,257	1
2023-09-30	£1,127,267	£1,033,113	£1,625,752	1
2022-09-30	£904,969	£750,764	£1,531,598	0
2021-09-30	£1,206,030	£183,317	£1,377,393	0
2020-09-30	£369,011	£14,332	-	-

Trustees

Name	Role	Appointed
MICHELLE GERALDINE RAHMAN		2020-01-20
NADIA CHOUDHRY		2020-01-20
Qurratul-Ain Anni Rehman		2023-10-15
RUBINA NASSER		2020-01-20
SAFIYYA AMTULLAH SALAM		2020-01-20

LAJNA IMA'ILLAH (UK)

England & Wales - Charity number 1189468

Accounts

Registered in England and Wales
Company No: 12431617
Charity No: 1189468

LAJNA IMA'ILLAH (UK)

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

30 SEPTEMBER 2024

TUESDAY



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30/09/2025

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COMPANIES HOUSE

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LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Name	LAJNA IMA'ILLAH (UK)
Company number	12431617
Charity number	1189468
Trustees and directors:	Dr Qurratul-Ain Anni Rehman Rubina Nasser Safiyya Amtullah Salam Nadia Choudhry Michelle Geraldine Rahman
Registered Office	Aiwan-E-Nusrat Unit B1 Endeavour Place Alton Road, 11 Coxbridge Business Park Farnham, England GU10 5EH
Website	www.lajna.org.uk/
Bankers	Nat West Bank Plc Chatham Customer Service Centre Western Avenue, Waterside Court Chatham Maritime, Chatham Kent, United Kingdom ME4 4RT
Independent Examiners	MNSK Chartered Accountants 206 Robinhood Lane Birmingham, United Kingdom B28 0LG

DIRECTORS' AND TRUSTEES' REPORT
Year ended 30 September 2024

The board of Directors (who are also Trustees of Lajna Ima'illah (UK) for the purpose of Charity Law) are pleased to present their report and the financial statements for the period ended 30th September 2024.

Structure, Governance and Management

Lajna Imaillah (UK) is a company limited by guarantee and was incorporated on 20th January 2020. It is governed by the memorandum and articles. Beyond the legal framework, the organisation complies with the International constitution of Ahmadiyya Muslim Association (AMA UK) and as such is directly responsible to Hadhrat Mirza Masroor Ahmad, the fifth successor of Hadhrat Mirza Ghulam Ahmad of Qadian, India, the Promised Messiah and founder of the Ahmadiyya Muslim Community. The current head of the community will hereafter be referred to as 'Hadhrat Khalifatul Masih'.

The Directors/Trustees are members of a management committee ("Majlis Aamla") that has the responsibility for the administration of the charity. One of the directors/trustees, being the president ("Sadr") is elected at a consultative council ("Majlis Shura") subject to the approval of Hadhrat Khalifatul Masih and serves for a period of two years. The remaining trustees/directors and office bearers in the Majlis Aamla are appointed by the sadr, again subject to the approval of Hadhrat Khalifatul Masih.

The Majlis Shura is held annually and the Majlis Aamla meet monthly to discuss the administrative matters and the ongoing charitable work by the organisation. All trustees/directors are trained in service and regular meetings are held to define roles and 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 is held annually to provide training to members.

Objectives and Activities

The principal objective of the charity is to advance the Islamic Faith as expounded by Hadhrat Mirza Ghulam Ahmad of Qadian; The promised Messiah as and the founder of the Ahmadiyya movement in Islam and interpreted by his successor known as Khalifatul Masih and education for the public benefit through its members, who are Ahmadi Muslim women and girls throughout England and Wales. Our founding principles focus on autonomy, women leading women and working together empowering each other.

Specifically, our founding principles are:

- For women to come together to increase their knowledge and spread it.
- To uphold the spirit of unity under our unique spiritual guidance of Khilafat.
- To work at ever improving our morals and spirituality.
- Be fully aware of the responsibility of sound bringing up of our children.
- Regardless of social standing, to consider all women as sisters.
- To serve Islam in practical ways and to help those brothers and sisters who are in need.
- Above all to try and attain all this through prayers.

All our work stems from spiritual education and training and includes:

- Outreach work
- Social welfare activities
- Industry and handicraft endeavours
- Physical health programmes

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2024

Public Benefit

Lajna Ima'illah UK promotes religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths including awareness of their distinctive features and their common ground to promote good relations between people of difference faiths.

Lajna Ima'illah UK aims to provide relief to those in need anywhere in the world by reason of youth, age, ill-health, disability, financial hardship, poverty or any other disadvantage by providing grants, bursaries, items and services to individuals in need and/or charities, or other organisations working for the purpose of these objects.

Achievements and Performances

Lajna Ima'illah has a robust organisational structure, consisting of 143 local branches divided into 15 regions and organised by regional and national management. The Sadr (national president) of the organisation is elected every two years. Lajna plays an active and full role in the religious and philanthropic activities of the Ahmadiyya community. This includes playing a fundamental role in running MTA (Muslim TV Ahmadiyya), a voluntary channel (SKY 731) dedicated to the service of Islam and 24 hour DAB radio station – Voice of Islam which provides a platform to discuss a wide range of subjects.

Lajna also runs its own annual calendar with all events planned, organised and managed by women for women and girls. Some of the highlights include:

National Ijtema (Annual Convention) An annual academic and spiritual event held annually for women and girls to come together to increase their religious knowledge by holding speech, poetry competitions and research-based presentations put together by our learned Lajna members, throwing light on various Islamic subjects. The gathering is also a time to report on activities undertaken during the past year, a high point of everything Ahmadi Muslim ladies and girls across the UK aspire to and achieve in the year This is a three-day event and was attended by a number of ladies and girls in 2024

The 45th National Ijtema for Lajna Ima'illah and Nasiratul Ahmadiyya UK was held from Friday 27th September to Sunday 29th September at the Old Park farm, Kingsley.

This year the programme consisted of various competitions for Lajna and Nasirat, presentations, an inspiring address by Sadr Lajna UK and other activities. The theme for this year's national Ijtema was **"Call unto the way of thy Lord with wisdom and goodly exhortation" (16:126)**.

Presentations and Religious education talks were delivered in English and Urdu on various topics. Several academic competitions were held for Lajna and Nasirat members, which included the memorisation and recitation of the Holy Quran, English and Urdu Speeches, Poetry competition and Urdu Poetry games. Competitions were also held for SEND Lajna and Nasirat. Informative and inspirational presentations were delivered on topics such as **'The Importance of Wisdom in Tabligh'**, and **'The Importance of personal characteristics for Tabligh and Propagating Islam through practising it's teachings'**.

AMRA (Ahmadiyya Muslim Research Association's) held talks on various topics such as Holy Quran as a source of guidance in religious propagation, Social media, anxiety and mental health, Financial Sacrifice and many more very important and beneficial topics.

This year for the first time there was a Special Prize for Lajna who memorised the complete 'Qaseedah' (Poetry written by the Found of the community). Eighty-nine Lajna members were awarded with the special prize for memorisation of the complete Qaseedah.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2024

On Friday evening, Sadr Sahiba Lajna UK and National Secretary Nasirat had a sitting with Nasirat (young girls). On Saturday evening Sadr Sahiba Lajna UK and National Secretary Umoore Talibaat had a special session with Lajna students around the campfire. This was a great opportunity for Nasirat and student Lajna to ask questions on various topics.

The National President of Lajna UK (Sadr) awarded prizes to participants achieving 1st, 2nd and 3rd positions in the competitions as well as other prizes for Talim achievements and the Ijtema competitions.

Overall achievement awards were given to the top performing Branches divided into small, medium and large group based on number of members. The academic awards for educational excellence were presented those students whose names were announced at Jalsa Salana 2024 (Annual Ahmadiyya Community Convention).

After the prize distribution on Saturday, Sadr Sahiba Lajna UK delivered a very inspirational address in the main Ijtema Gah site.

The highlight of the Ijtema was the session was graced by Hadhrat Mirza Masroor Ahmad (Huzoor) (aba) who delivered an extremely faith inspiring address on Saturday in the Lajna Ijtema Gah site.

We were very fortunate to listen to beloved Huzoor Aqdas' (may Allah be his Helper) Address relayed from the Ansar (older men community) Ijtema Gah on Sunday afternoon.

National Lajna Shura (Annual Meeting of Lajna Council Members)

Lajna Ima'illah UK holds its annual meeting whereby elected Lajna members come together to discuss important matters related to the organisation. Members discuss and debate various pre agreed topics and produce implementation plans for the highlighted issues. The Finance Budget is also discussed for the following year.

This year attendance was 378 delegates out of 402 delegates and was held on Saturday 12th October at the Baitul Futuh Mosque.

This year the session commenced with the implementation report of the Shura recommendations from 2023, and rejected proposals sent from Branches were read out. Sub-committees are then formed to discuss and deliberate over the chosen topics with an implementation plan prepared before they are presented to the floor. The sub-committee members then presented their recommendations which were discussed and voted on by all members.

The remaining Shura delegates had a Q&A session with Sadr Lajna and National Amila which was an opportunity for delegates to ask questions about administrative and religious matters. The Majlis-e-Shura reconvened on Sunday 13th October with Tilawat and Translation, Pledge and Silent prayer. The Sub-committee members presented their recommendations which were then discussed and voted on. At the end of the proceedings, Sadr Lajna briefly addressed the delegates and concluded with silent prayer.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2024

Refresher Course is held annually for the training of all local and regional office bearers from across UK. This is an opportunity to update their skills and acquire knowledge of any changes to the organisation and working practices. This enables them to improve their efforts in running the organisation.

This year the session was held over the course of two weekends commencing with an in-person meeting for all Branches. A Virtual meeting was held for those further away from the Centre and who were not able to attend the first session.

National Taleem/Tarbiyyat (Education and Training) classes for the religious, moral and spiritual training of women and girls. Lectures and presentations on different religious and morality subjects are given at these events. The session concluded with a quiz and a concluding address by respected The President of Lajna UK.

This year 6 classes were held nationwide across the year.

Workshops, dialogues, seminars are also held through the year to engage women and girls and encourage their involvement in the charity's activities. A comprehensive education syllabus is also prepared and implemented in Majalis/Branch for members to gain religious knowledge.

Tarbiyyat (Religious knowledge) department focussed on enhancing religious knowledge for its members that will help them progress in their spiritual journey with a greater understanding and the practising of our faith. Monthly targets are set and this includes Reciting the Holy Quran, learning of the prayers and prayer etiquette and listening to Friday sermons and acting upon this blessed guidance.

Press and Media team work throughout the year on educating and informing the public about Lajna's activities. This mean the writing of editorial features, blog posts, tweets, Podcasts and other social media platforms including 'X' (formerly known as Twitter) and Instagram.

Khidmate-e-Khalq (Social Welfare) Lajna carries out outreach work and social welfare activities by providing services to all humanity without distinction of religion or nation.

- Food Bank donation drive was held, and 111,991 items of non-perishable food was collected and donated this year.
- Support was provided to Homeless charities by donating items of clothing to keep them warm in the winter with over 2,300 meals cooked and distributed among homeless charities.
- Shelters and charities were supported by donation of 10,160 essential items and 6,195 kilos of clothing. This included clothing, bedding, baby and household items and items of personal use.
- Support was provided to over 800 charities and a collection of £183,000 was done on behalf of the Voices of Peace Humanitarian Appeal.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2024

Tabligh (Propagating religion) Various Tabligh activities are held throughout the year as well as various publications produced by the department. Lajna UK hosts this forum every year bringing together women from the worlds of faith, politics and civic society to promote a deeper understanding of Islam and other faiths

This year's highlights included the hosting of The National Lajna Peace Symposium promoting the theme 'The Role of Women in Shaping Society'. Guests included academics, parliamentarians, charity workers, civic leaders, and representatives from faith communities as well as friends and colleagues of Lajna and Nasirat.

Tours of the Mosque were arranged for guests and several exhibitions were set up in Nasir Hall to provide guests with information about the teachings of Islam Ahmadiyyat as well as inform them of the history and work of Lajna Imaillah. Guests were able to try on the hijab, contribute their thoughts to how women shape society, learn about Islam's teachings on education, take away literature and view copies of the Holy Qur'an in several different languages. A special exhibition was arranged to highlight the centenary of the Fazl Mosque which included a beautiful handmade model of the Mosque itself.

The keynote address was delivered by Sadr Lajna UK. Lajna Imaillah UK also presented a cheque for £2000 to both WISH, a charity that supports women's mental health and to Fatima's UK Campaign. A cheque for £1500 was presented to the Rainbow Trust which helps the families of terminally ill children. By the Grace of God, Lajna were also able to raise £1500 for the charity Hearing Dogs for Deaf People, which was much appreciated by the recipients.

In addition to the events the department published two new leaflets which covered the following topics: 'Segregation in Islam' and 'The Responsibilities of women in Islam'. The Tabligh Department also published a new booklet capturing faith inspiring accounts by Lajna converts: My Journey to Ahmadiyyat. Coffee mornings and workshops were held throughout the country celebrating various occasions.

Umoore Talibaat (Student Affairs) to promote communication with students and to promote academic excellence as well as provide support in all areas of student life. The department also supports the Ahmadiyya Muslim Women's Student Association. Regular seminars, forums and workshops are held to assist students e.g. writing applications, personal statements, interviews and research to providing career advice, contact with alumni students who have completed their degree or are working in a particular field.

This year the department actively participated in 2,093 cross department events; where the students played an active role: 745 Tabligh events; 712 Khidmate Khalq activities and 636 events especially arranged for students for example: tree planting sessions, tabligh Women's International Day events and interfaith events.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2024

Health and Fitness – This department promotes the physical and mental health and wellbeing of women and children by hosting sports events and discussing various health related topics throughout the year to teach and create awareness.

The Annual Lajna Ima'illah UK and Nasirat-ul Ahmadiyya UK Sports day 2024 was held at Weir Archer Athletics Stadium in Kingston. Twelve regions participated in the sports day events with approximately 895 participants and guests attending the event and of these over 500 participated in the sports.

In 2024, Lajna Ima'illah hosted their annual National Volleyball and Netball Tournament with participation from 11 regional volleyball teams and 9 netball teams. The National Badminton Tournament was also held and 13 regions participated in the event. The teams played several rounds of matches with the top two teams competing for the final.

The department also organised a residential trip for the younger members of the charity. Eighty-two members attended the events and activities.

These events were immensely successful both in terms of the games and in building lasting bonds of friendship between members across the Country. Both the players and spectators enjoyed the tournament immeasurably. The tournament required a huge amount of planning, effort, and teamwork to make it a success from various departments in the Charity.

Nasirat (Girls aged 7-15) – Training and Education of girls provided by holding various activities and programmes. Education classes held and various competitions organised.

This has been a blessed and exciting year for Nasirat, with many new initiatives introduced to enable the girls to participate in an extensive range of activities enhancing their spiritual, physical, mental and emotional development. Under the direct guidance of Huzoor Aqdas (May Allah be his Helper), this year, a National Nasirat Amila was formed, with specific roles and responsibilities for each team member, in line with those in the Lajna Amila.

Over the course of this year, the Nasirat department organised a range of weekly meetings to help create a regular routine for the young girls.

The Nasirat department has taken active steps to ensure Nasirat are able to understand Huzoor Aqdas'(aba) Friday sermons through weekly Friday Sermon summaries and a quiz to test their knowledge. This helps Nasirat understand key points regarding Huzoor Aqdas (aba) Friday sermons better. Recitation of the Holy Quran is encouraged, as well as regular prayers and the watching of the TV Channel 'MTA'

National Trade and Industry Day This is Lajna Ima'illah UK's annual fete where various local businesses are given the opportunity to promote their business. The underpinning principle of the department and event is to promote and encourage the entrepreneurial skills in ladies wanting to start businesses. They are given support and assistance in setting up their own businesses and an opportunity to sell their products.

The department hosted its annual 'Industry & Handicraft Day' in May 2024 where many local business and entrepreneurs set up stalls ranging from clothes to food and an excellent chance to advertise their business. It is also a community fund-raising event and a time to get together and socialise.

The department works throughout the year on various fund-raising events at the local events and the Annual convention – Jalsa.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2024

Publication – This department is responsible for the translation, publication and printing of various books. This year a focus was made on publishing easy to read books aimed at children. A quarterly magazine 'Al Nusrat' for the education and moral training of women and girls is published by Lajna Ima'illah UK. For publication of information, websites were developed and enhanced, books and magazines were published.

Through the course of the year Lajna Ima'illah UK continued with its various activities and initiatives.

- Aisha Maternity Hospital- Progress on the hospital has continued and construction is almost completed with equipment being purchased and installed.
- Voice of Peace Humanitarian Appeal - Collection of funds for the crisis in Gaza
- The Isha'at Department has printed several books during the year and planned for many more in the following year.

Financial Review

The Charity is reliant on voluntary donations from its members in the United Kingdom. Members willingly make contributions to the charities and are always willing to contribute to the various schemes. The focus is always on the moral training of the members which can be demonstrated by the various departments and projects going on throughout the year.

The charity raised £1,467,207 (2023: £1,127,267) from member contributions during the year. This includes £758,135 (2023: £466,436) raised for Hospital building, orphans, foodbanks, helping women through the marriage cost and many other humanitarian causes under various designated projects. This year the charity raised £177,695 for a new Humanitarian scheme setup to support the victims of conflict in the ongoing crisis in Gaza.

Funds were mainly expendable on the organisation's Annual Convention (Ijtema) which is the largest gathering for the organisation in the year. Other educational and social events were held Nationally, Regionally and locally throughout the year where hospitality is provided.

Other costs included donations to other charities, educational material was printed and published and office administration costs incurred to further the charities objectives.

Grant Making Policy

Grants are to be provided to Lajna Ima'illah's (UK) members at a regional and local branch level to support the charity's objectives. This is for general administrative expenses, reporting and to allow the furtherance of the charity's objectives at a local level. As part of the grant policy, members are required to submit their annual accounts and report and any unused funds.

Investment Policy and Objectives

The charity has no long-term investments. The trustees are authorised by the memorandum and articles of association to decide on the programs they consider appropriate to further the charity's objectives with guidance from the spiritual head of community, Hadhrat Khalifatul Masih.

Reserves Policy

The Unrestricted funds are primarily expended on the general administration of Lajna Ima'illah's activities and can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when funds are raised for a particular restricted purpose.

Any surplus from Unrestricted Funds at the end of the year will only be utilised at the discretion of trustees. The charity should receive its voluntary membership income consistently throughout the year

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2024

to allow the organisation to carry on its activities for the next year. The trustees believe this should provide sufficient funds to facilitate the continuity of operations.

Employment Policy

The charity is an equal opportunities employer and it is important the applicant understands the normal practices and conduct of the community and has been happily involved in volunteering themselves with

a genuine desire for making a positive change in society and serving the charity with honesty and integrity.

Currently there one part time employee of the charity. The charity is supported by its numerous members which is an estimated of over 5,000 volunteers. The trustees appreciate the contribution and are thankful for all those who have sacrificed their valuable time to further the Charities objective's.

Future Plans

Management of Risk

The trustees seek to actively promote the objectives of the charity in the most efficient and effective way in reaching the wider community in the following twelve months. The trustees are confident of *increase in funds and activities to further the objectives of charity. This will enable it to continue to meet its responsibilities both to its members and to the wider public.*

The management committee continues to identify the major areas of risk to which the association is exposed and has established appropriate systems and procedures to manage and mitigate those risks.

Statement as to Disclosure of Information to the Auditors

The trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the trustees has confirmed that they have taken all the steps they ought to have taken as trustees to make themselves aware of any relevant audit information and establish that is been communicated to the auditor.

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.

Statement of Trustees' Responsibilities

The Trustees who are also the directors of Lajna Ima'illah (UK) are responsible for preparing the directors' report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2024

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the charity's financial activities as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors should follow best practice and:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards and statements of recommended practice; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation

The directors are responsible for keeping proper accounting records that will enable it to ascertain and disclose the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the companies act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Strategic Review

The charity is dependent on voluntary contributions from its members in the United Kingdom. During the year the charity has seen a growth in its voluntary contributions despite the impact of the pandemic on many members. Lajna Ima'illah (UK) had a surplus at year end.

The members continued to voluntarily contribute throughout the year making the risk to income very low. The charity's focus remains on the improving the moral and spiritual training of its members and to continue with its outreach and social work. The continuous education and awareness of the charity's activities should have a positive impact on our future income.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:


- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The MNSK Chartered Accountants deemed to have been re-appointed by section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Board of directors/trustees on 27th September 2025 and signed on its behalf by:



Dr Qurratul-Ain Anni Rehman
Chairperson

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF LAJNA IMA'ILLAH (UK)
Year ended 30 September 2024

Opinion

We have audited the financial statements of LAJNA IMA'ILLAH (UK) (the 'company') for the year ended 30 September 2024 which comprise statement of financial activities and balance sheet 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* and United Kingdom Generally Accepted Accounting Practice.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 September 2024, and of its surplus 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 for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor responsibilities for the audit of the financial statements section of our report. We are independent of the 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 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 directors 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 report⁴, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report⁴. 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.

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 strategic report and the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF LAJNA IMA'ILLAH (UK)
Year ended 30 September 2024

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit [; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 4, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF LAJNA IMA'ILLAH
(UK)Year ended 30 September 2024**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Name: Nadia Shafiq Khan (Senior Statutory Auditor)

For and on behalf of MNSK Limited

Address: MNSK Chartered Accountants – 206 Robinhood Lane, Hall Green, B28 0LG

Date: 27 September 2025

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
for the year ended 30 September 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
Donations	2	1,467,207	-	1,467,207	1,127,267
Charitable activities	2	-	-	-	-
Total incoming resources		<u>1,467,207</u>	<u>-</u>	<u>1,467,207</u>	<u>1,127,267</u>
Expenditure on:					
Raising funds	3	(174,069)	-	(174,069)	(88,299)
Charitable activities	4	(1,041,002)	-	(1,041,002)	(944,814)
Total resources expended		<u>(1,265,701)</u>	<u>-</u>	<u>(1,265,701)</u>	<u>(1,033,113)</u>
Net incoming/(outgoing) resources Before transfers being net income/ (expenditure) for the year		<u>201,505</u>	<u>-</u>	<u>201,505</u>	<u>94,154</u>
Net movement in funds		<u>201,505</u>	<u>-</u>	<u>201,505</u>	<u>94,154</u>
Reconciliation of funds total funds carried forward		<u>1,625,752</u>	<u>-</u>	<u>1,625,752</u>	<u>1,531,598</u>
		<u><u>1,827,257</u></u>	<u><u>-</u></u>	<u><u>1,827,257</u></u>	<u><u>1,625,752</u></u>

The statement of financial activities includes all gains and losses in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on page 19 to 26 form part of these financial statements.

**BALANCE SHEET
AS AT 30 SEPTEMBER 2024**

		2024	2023
		£	£
	Note		
Tangible Fixed Assets			
Fixed Assets	5	48,138	38,058
Current assets			
Cash at bank		1,998,062	1,709,905
Other Debtors		12,829	15,160
Total Current Assets		<u>2,010,829</u>	<u>1,725,065</u>
Creditors:			
Amounts falling due within one year	6	(231,722)	(137,371)
Net current assets		<u>1,779,119</u>	<u>1,587,694</u>
Net assets		<u><u>1,827,257</u></u>	<u><u>1,625,752</u></u>
Represented by:			
Unrestricted funds	8	1,625,752	1,531,598
Designated funds	8	201,505	94,154
Restricted funds	8	-	-
Total funds		<u><u>1,827,257</u></u>	<u><u>1,625,752</u></u>


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 the financial statements, which give a true and fair view of the state of affairs of the charity 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved the Board of Trustees on **27th September 2025** and were signed on its behalf by:



Dr Qurratul-Ain Anni Rehman
Chairperson

**STATEMENT OF CASH FLOWS
AS AT 30 SEPTEMBER 2024**

	Note	2024 £	2023 £
Cash flow from Operating activities	10	308,790	117,352
Net cash flow from Operating activities		<u>308,790</u>	<u>117,352</u>
Cash flow from investing activities		-	-
Purchase of tangible fixed assets		(20,633)	(4,787)
Net cash flow from Investing activities		<u>-</u>	<u>-</u>
Net Increase / (decrease) in cash and cash equivalents		288,157	112,565
Cash and cash equivalents at 1st October 2023		<u>1,709,905</u>	<u>1,597,340</u>
Cash and cash equivalents at 30th September 2024		<u><u>1,998,062</u></u>	<u><u>1,709,905</u></u>
Cash and cash equivalents consists of:			
- Cash at bank and in hand		<u>1,998,062</u>	<u>1,709,905</u>

See note 10 for reconciliation of net income / (expenditure) to net cash flow from operating activities

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2024

1. Summary of significant accounting policies

(a) Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

(b) Income: Recognition of income

These are included in the statement of financial activities when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(c) Grants and Donations

Grants and donations are only included in the statement of financial activities when the charity has met the general income recognition criteria (5.10 to 5.12 FRS102 SORP).

(d) Volunteer help

Members of Lajna Ima'illah UK currently operate on a voluntary basis and the value of work is not included in the accounts.

(e) Expenditure: Grants Payable

Grant payments are payable to members to further the charitable obligations. They are expensed during the year when events have created a valid expectation that the charity will discharge its liabilities.

(f) Expenses and Liabilities

Expenses are recognised on an accrual's basis. Liabilities are recognised as soon as there is a legal or constructive obligation requiring the charity to pay out resources.

(g) Taxation

The charity has the duty to submit the corporation tax return since the notice of requiring the return was served from the HMRC. An application to grant the gift aid status was submitted in 2021 and subsequently accepted. All sources of income are generated via charitable activities for the year ended 30 September 2024, therefore the charity is exempt from corporation tax in this year.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2024

(h) Fund Accounting

Unrestricted funds are those funds which are spent at the discretion of the management committee for the purpose of meeting the charity's objectives.

Designated funds are those restricted funds that have been given to the charity for a purpose and set aside by the trustees for particular purposes as defined by the management committee. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are spent in accordance with specific instructions from the donors and for the funds it was collected on behalf of.

(i) Tangible Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

IT equipment 33% straight line basis	Office Furniture 25% straight line basis
Other Equipment 20% straight line basis	Building improvements 10% straight line

(j) Going concern

The financial statements have been prepared on a going concern basis, as the trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(k) Donations and Gifts

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

(l) Grants Payable

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

(m) 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.

(n) 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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2024

2. Analysis of Income 2024

	Unrestricted £	Restricted £	2024 Total £
Donations			
Lajna	432,017	-	432,017
Nasirat	13,202	-	13,202
Ijtema	224,839	-	224,839
Sports	26,315	-	26,315
Amtul Hayee Library	12,698	-	12,698
Khidmate Khalq Tehrik	15,370	-	15,370
Lajna Premises	-	-	-
Social Fund General	395,713	-	395,713
Social Fund Designated	90,369	-	90,369
Aisha Maternity Hospital	240,142	-	240,142
Publication Income	16,542	-	16,542
	<u>1,467,207</u>	<u>-</u>	<u>1,467,207</u>
Total from charitable income	1,467,207	-	1,467,207

2a. Analysis of Income 2023

	Unrestricted £	Restricted £	2023 Total £
Donations			
Lajna	438,59	-	438,597
Nasirat	13,142	-	13,142
Ijtema	174,336	-	174,336
Sports	23,473	-	23,473
Amtul Hayee Library	11,223	-	11,223
Khidmate Khalq Tehrik	11,130	-	11,130
Lajna Premises	59	-	59
Social Fund General	225,271	-	225,271
Social Fund Designated	118,569	-	118,569
Aisha Maternity Hospital	93,963	-	93,963
Publication Income	17,503	-	17,503
	<u>1,127,267</u>	<u>-</u>	<u>1,127,267</u>
Total from charitable income	1,127,267	-	1,127,267

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2024

3. Analysis of Expenditure 2024 – Raising Funds

	Unrestricted £	Restricted £	2024 Total £
Bank Charges/Administration	3,109	-	3,109
Office Running and Maintenance Costs	42,862	-	42,862
I.T Costs	3,277	-	3,277
Management Charge	109,675	-	109,675
Office Refreshments	8,258	-	8,258
Staff Costs	6,889	-	6,889
	<u>174,069</u>	<u>-</u>	<u>64,394</u>
Expenditure on Raising Funds	<u>174,069</u>	<u>-</u>	<u>64,394</u>

3a. Analysis of Expenditure 2023 – Raising Funds

	Unrestricted £	Restricted £	2023 Total £
Bank Charges/Administration	3,444	-	3,444
Office Running and Maintenance Costs	70,752	-	68,801
I.T Costs	4,525	-	4,525
Office Refreshments	8,454	-	8,454
Staff Costs	1,123	-	1,123
	<u>88,299</u>	<u>-</u>	<u>86,347</u>
Expenditure on Raising Funds	<u>88,299</u>	<u>-</u>	<u>86,347</u>

4. Analysis of Expenditure 2024 – Charitable Activities

	Unrestricted £	Restricted £	2024 Total £
PR, Publishing & Printing	55,766	-	55,766
Website	3,157	-	3,157
Donation to other charities	332,704	-	332,704
Annual Convention (Ijtema) Costs	485,682	-	485,788
Overheads	5,319	-	5,319
Depreciation	10,553	-	8,253
Charitable Activities	121,376	-	121,270
Subscriptions	16,596	-	16,596
Professional Fees	-	-	-
Compliance	2,093	-	2,093
Training	5,335	-	5,335
Refreshments	47,052	-	47,052
Governance Costs:			
Fee Audit	6000	-	48
	<u>1,091,632</u>	<u>-</u>	<u>1,803,380</u>
Expenditure on Charitable Activities	<u>1,091,632</u>	<u>-</u>	<u>1,803,380</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2024

4a. Analysis of Expenditure 2023 – Charitable Activities

	Unrestricted £	Restricted £	2023 Total £
PR, Publishing & Printing	29,891	-	29,891
Website	3,988	-	3,988
Donation to other charities	205,866	-	205,866
Annual Convention (Ijtema) Costs	483,982	-	483,982
Overheads	3,082	-	3,082
Depreciation	7,335	-	7,335
Charitable Activities	156,070	-	156,070
Subscriptions	12,733	-	12,733
Professional Fees	300	-	300
Compliance	9,090	-	9,090
Refreshments	29,477	-	29,477
Governance Costs:			
Fee Audit	3,000	-	3,000
	<u>944,814</u>	<u>-</u>	<u>944,814</u>
Expenditure on Charitable Activities	<u>944,814</u>	<u>-</u>	<u>944,814</u>

5. Fixed Assets**Tangible Assets**

	Furniture & Fixtures £	Computer Equipment £	Total £
Cost			
At 1 October 2023	12,678	36,611	49,289
Additions	20,633	-	20,633
	<u>33,311</u>	<u>36,611</u>	<u>69,922</u>
At 30 September 2024	<u>33,311</u>	<u>36,611</u>	<u>69,922</u>
Depreciation			
At 1 October 2023	6,620	4,611	11,231
Depreciation Charge	9,210	1,343	10,553
	<u>5,830</u>	<u>5,954</u>	<u>21,784</u>
At 30 September 2024	<u>5,830</u>	<u>5,954</u>	<u>21,784</u>
Net Book Value			
As 1 October 2023	6,058	32,000	38,058
	<u>17,481</u>	<u>30,657</u>	<u>48,138</u>
At 30 September 2024	<u>17,481</u>	<u>30,657</u>	<u>48,138</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2024

6. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	228,411	137,371
	228,411	137,371
	228,411	137,371

7. Debtors: Amounts falling due within one year

	2024	2023
	£	£
Accrued income	12,829	15,160
	12,829	15,160
	12,829	15,160

8. Reconciliation of movements in funds - 2024

	Incoming resources	Outgoing resources	30 September 2024
	£	£	£
Unrestricted funds	1,467,207	(1,265,701)	261,810
	1,467,207	(1,265,701)	261,810
Designated funds			
Social Fund Designated	-	-	-
	-	-	-
Restricted funds			
Aisha Maternity Hospital	-	-	-
	-	-	-
Total funds	1,467,207	(1,265,701)	261,810
	1,467,207	(1,265,701)	261,810
	1,467,207	(1,265,701)	261,810

8a. Reconciliation of movements in funds - 2023

	Incoming resources	Outgoing resources	30 September 2023
	£	£	£
Unrestricted funds	1,127,267	(1,033,113)	94,154
	1,127,267	(1,033,113)	94,154
Designated funds			
Social Fund Designated	-	-	-
	-	-	-
Restricted funds			
Aisha Maternity Hospital	-	-	-
	-	-	-
Total funds	1,127,267	(1,033,113)	94,154
	1,127,267	(1,033,113)	94,154
	1,127,267	(1,033,113)	94,154

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2024

Designated funds

The designated fund is a fund the Trustees have agreed to collect for general social projects than run throughout the year. These funds are ring-fenced to keep separate from other specific social work. Any funds collected in this category can be utilised at the discretion of the trustees for any existing and future social projects referred to as "Khidmat-e-Khalq" activities.

Restricted funds

Lajna Ima'illah UK continues collecting for the noble scheme to build a maternity hospital in Sierra Leone as part of celebrating, in 2024, a hundred years of formation of the Lajna Ima'illah organisation. This fund was set up to alleviate poverty and provide health services for women giving birth in a country where the birth death rate is very high.

9. Analysis of net assets between funds - 2024

	General funds £	Designated funds £	Restricted funds £	Total £
Fund balances on 30 September 2024 are represented by:				
Fixed Assets	48,138	-	-	48,138
Current assets	2,010,890	-	-	2,010,890
Current liabilities	(171,467)	-	-	(171,467)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total net assets	1,887,561	-	-	1,887,561
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

9a. Analysis of net assets between funds - 2023

	General funds £	Designated funds £	Restricted funds £	Total £
Fund balances on 30 September 2023 are represented by:				
Fixed Assets	38,058	-	-	38,058
Current assets	1,725,065	-	-	1,725,065
Current liabilities	(137,371)	-	-	(137,371)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total net assets	1,625,752	-	-	1,625,752
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2024

10. Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2024	2023
	£	£
Net income for the year	201,505	94,154
Depreciation charges	10,553	7,335
Increase/(decrease) in creditors	94,401	31,024
(Increase)/decrease in debtors	2,331	(15,160)
	<hr/>	<hr/>
Net cash flow from operating activities	<u>308,790</u>	<u>117,352</u>

11 Trustees Remuneration and Benefits

There was no remuneration paid and no benefits provided to trustees for the year ended 30 September 2024. Trustees incurred expenses during the period on behalf of the charity totalling £0 (2022: £0).

12 Analysis of Staff Costs

	2024	2023
	£	£
Salary Cost	6,889	1,223
Total Staff Costs	<hr/> <u>6,889</u>	<hr/> <u>1,233</u>

13 Post Balance Sheet Events

None

14 Related Party Disclosures

The trustees of the charity's key management are all volunteers. They do not receive remuneration for their services.

Donations made by trustees to the charity in 2024 totalled £2,104 (2023: £1,075)

LAJNA IMA'ILLAH (UK)

England & Wales - Charity number 1189468

Accounts

LAJNA IMA'ILLAH (UK)

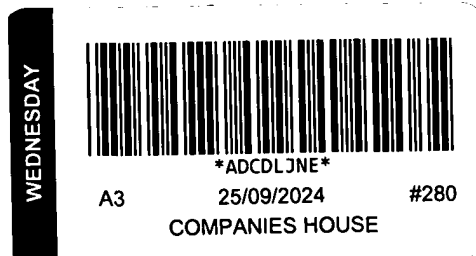
Registered in England and Wales
Company No: 12431617
Charity No: 1189468

LAJNA IMA'ILLAH (UK)

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

30 SEPTEMBER 2023



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LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Name	LAJNA IMA'ILLAH (UK)
Company number	12431617
Charity number	1189468
Trustees and directors:	Dr Qurratul-Ain Anni Rehman Rubina Nasser Safiyya Amtullah Salam Nadia Choudhry Michelle Geraldine Rahman
Registered Office	Aiwan-E-Nusrat Unit B1 Endeavour Place Alton Road, 11 Coxbridge Business Park Farnham, England GU10 5EH
Website	www.lajna.org.uk/
Bankers	Nat West Bank Plc Chatham Customer Service Centre Western Avenue, Waterside Court Chatham Maritime, Chatham Kent, United Kingdom ME4 4RT
Independent Examiners	MNSK Chartered Accountants 206 Robinhood Lane Birmingham, United Kingdom B28 0LG

DIRECTORS' AND TRUSTEES' REPORT
Year ended 30 September 2023

The board of Directors (who are also Trustees of Lajna Ima'illah (UK) for the purpose of Charity Law) are pleased to present their report and the financial statements for the period ended 30th September 2023.

Structure, Governance and Management

Lajna Imaillah (UK) is a company limited by guarantee and was incorporated on 20th January 2020. It is governed by the memorandum and articles. Beyond the legal framework, the organisation complies with the International constitution of Ahmadiyya Muslim Association (AMA UK) and as such is directly responsible to Hadhrat Mirza Masroor Ahmad, the fifth successor of Hadhrat Mirza Ghulam Ahmad of Qadian, India, the Promised Messiah and founder of the Ahmadiyya Muslim Community. The current head of the community will hereafter be referred to as 'Hadhrat Khalifatul Masih'.

The Directors/Trustee are members of a management committee ("Majlis Aamla") that has the responsibility for the administration of the charity. One of the directors/trustees, being the president ("Sadr") is elected at a consultative council ("Majlis Shura") subject to the approval of Hadhrat Khalifatul Masih and serves for a period of two years. The remaining trustees/directors and office bearers in the Majlis Aamla are appointed by the sadr, again subject to the approval of Hadhrat Khalifatul Masih.

The Majlis Shura is held annually and the Majlis Aamla meet monthly to discuss the administrative matters and the ongoing charitable work by the organisation. All trustees/directors are trained in service and regular meetings are held to define roles and 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 is held annually to provide training to members.

Objectives and Activities

The principal objective of the charity is to advance the Islamic Faith as expounded by Hadrat Mirza Ghulam Ahmad of Qadian; The promised Messiah as and the founder of the Ahmadiyya movement in Islam and interpreted by his successor known as Khalifatul Masih and education for the public benefit through its members, who are Ahmadi Muslim women and girls throughout England and Wales. Our founding principles focus on autonomy, women leading women and working together empowering each other.

Specifically, our founding principles are:

- For women to come together to increase their knowledge and spread it.
- To uphold the spirit of unity under our unique spiritual guidance of Khilafat.
- To work at ever improving our morals and spirituality.
- Be fully aware of the responsibility of sound bringing up of our children.
- Regardless of social standing, to consider all women as sisters.
- To serve Islam in practical ways and to help those brothers and sisters who are in need.
- Above all to try and attain all this through prayers.

All our work stems from spiritual education and training and includes:

- Outreach work
- Social welfare activities
- Industry and handicraft endeavours
- Physical health programmes

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2023

Public Benefit

Lajna Ima'illah UK promotes religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths including awareness of their distinctive features and their common ground to promote good relations between people of difference faiths.

Lajna Ima'illah UK aims to provide relief to those in need anywhere in the world by reason of youth, age, ill-health, disability, financial hardship, poverty or any other disadvantage by providing grants, bursaries, items and services to individuals in need and/or charities, or other organisations working for the purpose of these objects.

Achievements and Performances

Lajna Ima'illah has a robust organisational structure, consisting of local branches linked with regional and national management. The Sadr (national president) of the organisation is elected every two years. Lajna plays an active and full role in the religious and philanthropic activities of the Ahmadiyya community including a vital role in running MTA (Muslim TV Ahmadiyya), a voluntary channel (SKY 731) dedicated to the service of Islam.

Lajna also runs its own annual calendar with all events planned, organised and managed by women for women and girls. Some of the highlights include:

National Ijtema (Annual Convention) An annual academic and spiritual event held annually for women and girls to come together to increase their religious knowledge by holding speech, poetry competitions and research-based presentations put together by our learned Lajna members, throwing light on various Islamic subjects. The gathering is also a time to report on activities undertaken during the past year, a high point of everything Ahmadi Muslim ladies and girls across the UK aspire to and achieve in the year. This is a three-day event and was attended by over 6,700 ladies and girls in 2023.

This year the programme consisted of various competitions for Lajna and Nasirat, presentations, an inspiring address by Sadr Lajna UK and other activities. The theme of this year's National Ijtema was **"100 years of Lajna Ima'illah"**.

Presentations and Religious education talks were delivered in English and Urdu on the following topics: Establishment and History of Lajna Ima'illah, Lajna at the forefront of financial sacrifices and How Khilafat has empowered Lajna, Let's celebrate Diversity!, Update on Aisha Maternity Hospital, and Achievements of Lajna and Nasirat Special Needs & Disabilities 2023.

The AMRA (Ahmadiyya Muslim Research Association's) team held talks on various current topics such as LGBTQ, Anxiety in Teens, Technology and AI, Arabic as the mother of all languages and Tabligh subjects. Health screening checks were also carried out onsite.

The President of Lajna UK held a special session with student Lajna around fire pits where they discussed various topics. There was an exhibition at the Ijtema showcasing the history of Lajna Imaillah. To celebrate the centenary, all Regions took part in crafting their own regional quilts which represented 100 years of Lajna Imaillah. The quilts were displayed in the Lajna Exhibition marquee for all attendees to view. Nasirat were also given the opportunity to attend guided tours of the exhibition.

The academic awards for educational excellence were distributed amongst students as well as other prizes for Talim achievements and the Ijtema competitions.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2023

The concluding session was graced by Hadhrat Mirza Masroor Ahmad (Huzoor) (aba) who delivered an extremely faith inspiring address about the turning of the century for Lajna Ima'illah. Huzoor Aqdas said that "May it be that your sacrifices and unwavering loyalty to your faith come to be recorded in the history of Islam, just like those women who accepted Islam in the time of the Holy Prophet (saw)". Ameen.

National Lajna Shura (Annual Meeting of Lajna Council Members)

Lajna Ima'illah UK holds its annual meeting whereby elected Lajna members come together to discuss important matters related to the organisation. Members discuss and debate various pre agreed topics and produce implementation plans for the highlighted issues. The Finance Budget is also discussed for the following year.

This year attendance was 352 delegates out of 370 delegates. This year the session commenced with the implementation report of the Shura recommendations from 2022, and rejected proposals sent from Branches were read out. Sub-committees are then formed to discuss and deliberate over the chosen topics with an implementation plan prepared before they are presented to the floor. The sub-committee members then presented their recommendations which were discussed and voted on by all members.

This year was the election and appointment of the new President of Lajna Ima'illah UK.

Refresher Course is held annually for the training of all local and regional office bearers from across UK. This is an opportunity to update their skills and acquire knowledge of any changes to the organisation and working practices. This enables them to improve their efforts in running the organisation.

This year the session was held with a in person meeting and a Virtual meeting for those further away from the Centre.

National Taleem/Tarbiyyat (Education and Training) classes for the religious, moral and spiritual training of women and girls. Lectures and presentations on different religious and morality subjects are given at these events.

The theme focused on Khilafat which is the blessed institution of religious guidance and how this establishment guides its members. Over the course of the two days, presentations were delivered on the topics: Friday Sermon Pre-eminent Guidance, Endless Benefits & Virtues of the Holy Qur'an, Need for Khilafat, The Second Manifestation of God's Powers and The Divinely appointed Khalifa. The session concluded with a quiz and a concluding address by respected The President of Lajna UK.

Workshops, dialogues, seminars are also held through the year to engage women and girls and encourage their involvement in the charity's activities. A comprehensive education syllabus is also prepared and implemented in Majalis/Branch for members to gain religious knowledge.

Tarbiyyat (Religious knowledge) department focussed on religious knowledge targets throughout the year. This includes Reciting the Holy Quran, learning of the prayers and prayer etiquette and listening to Friday sermons and acting upon this blessed guidance.

Press and Media team work throughout the year on educating and informing the public about Lajna's activities. This includes editorial features on blog posts, Podcasts and other social media platforms including 'X' (formerly known as Twitter) and Instagram.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2023

Khidmate-e-Khalq (Social Welfare) Lajna carries out outreach work and social welfare activities by providing services to all humanity without distinction of religion or nation.

- Food Bank donation drive was held, and 108,388 items of non-perishable food was collected and donated this year.
- Support was provided to Homeless charities by donating items of clothing to keep them warm in the winter with over 7,179 meals cooked and distributed among homeless charities.
- Shelters and charities were supported by donation of 4,810 essential items and 2634 kilos of clothing. This included clothing, bedding, baby and household items and items of personal use.

Tabligh (Propagating religion) Various Tabligh activities are held throughout the year as well as various publications produced by the department. Lajna UK hosts this forum every year bringing together women from the worlds of faith, politics and civic society to promote a deeper understanding of Islam and other faiths

This year's highlights included the hosting of The National Lajna Peace Symposium promoting the theme '**Embracing Equity and Empowering Women: The past, present and future of the Ahmadiyya Muslim Women's Association UK**'. Guests included academics, parliamentarians, charity workers, civic leaders, and representatives from faith communities as well as friends and colleagues of Lajna and Nasirat.

Tours of the Baitul Futuh Mosque, Morden were arranged for guests and several exhibitions were set up to provide attendees with information about the history and work of Lajna Ima'illah as well as the teachings of Islam Ahmadiyyat. Guest speakers at the event were Baroness Shaista Gohir OBE from the House of Lords, Councillor Catherine Clarke who has served as Mayor and Deputy Mayor of Whitehall Town Council and Anne Sengpiel, a Historian from Hampton Court Palace. The keynote address was delivered by the National President Lajna Ima'illah UK.

The National Tabligh Department also introduced a new Syllabus and produced a new booklet compiling inspiring Tabligh experiences shared by Lajna members from across the UK. Approximately 96 virtual and 18 face to face Tabligh Clinic sessions were run this year covering a range of topics including completion of report forms, guidance on conducting Tabligh Workshops, making new contacts and event planning.

Umooore Talibaat (Student Affairs) to promote communication with students and to promote academic excellence as well as provide support in all areas of student life. The department also supports the Ahmadiyya Muslim Women's Student Association. Regular seminars, forums and workshops are held to assist students e.g. writing applications, personal statements, interviews and research to providing career advice, contact with alumni students who have completed their degree or are working in a particular field.

This year Six university events were held for International Women's Day this year at the following universities: Goldsmiths University of London, King's College London, University of Manchester, Queen Mary University of London & University College London, University of Brighton and University of Kent.

Health and Fitness – This department promotes the personal health and wellbeing of women and children by hosting sports events and discussing various health related topics throughout the year to teach and create awareness

In 2023 Lajna Ima'illah hosted an International Volleyball Tournament in celebration of the Lajna Centenary. Various countries including Australia, Canada, France, Holland, Belgium, USA, Germany, and Great Britain attended the event where the teams played several rounds of matches with Canada coming on top.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2023

The event was a huge success both in terms of the games and in building lasting bonds of friendship between Lajna across the globe. Both the players and spectators enjoyed the tournament immensely. The tournament required a huge amount of planning, effort, and teamwork to make it a success from various departments in the Jamaat.

Other local and national events including National Sports day, local sports including kickboxing and swimming was also organised under the Health and Fitness department during the year. Webinars were delivered on topics including, Asthma, Gestational Diabetes, and Stroke – signs, symptoms, and prevention. They also continued to raise awareness and provide support for mental health issues. Local branches were encouraged to hold a group walk monthly.

Nasirat (Girls aged 7-15) – Training and Education of girls provided by holding various activities and programmes. Education classes held and various competitions organised.

Over the course of this year, the Nasirat department organised a range of webinars which included themes such as the importance of personal hygiene according to Islam and medical science, safeguarding on social media, safety and modesty and culture versus religion. Nasirat held a webinar regarding Islamic safety within the homes and schools. In addition, Nasirat are actively taking part and/or listening to the 'Nasirat talks' podcast where girls can discuss contemporary issues amongst themselves while at the same time learning ways of dealing issues.

The Nasirat department has taken active steps to ensure Nasirat are able to understand Huzoor Aqdas' (aba) Friday sermons through weekly Friday Sermon summaries and a quiz to test their knowledge. This helps Nasirat understand key points regarding Huzoor Aqdas (aba) Friday sermons better.

National Trade and Industry Day This is Lajna Ima'illah UK's annual fete where various local businesses are given the opportunity to promote their business. The underpinning principle of the department and event is to promote and encourage the entrepreneurial skills in ladies wanting to start businesses. They are given support and assistance in setting up their own businesses and an opportunity to sell their products ranging from clothes to food and an excellent chance to advertise their business. It is also a community fund-raising event and a time to get together and socialise.

The department works through out the year on various fund-raising events at the local events and the Annual convention – Jalsa.

Publication – Translation and Printing of various books, and a quarterly magazine for the education and moral training of women and girls are published by Lajna Ima'illah UK. For publication of information, websites were developed and enhanced, books and magazines were published.

Centenary Celebrations: Through the course of the year Lajna Ima'illah UK continued to celebrate the Lajna Centenary through various activities and initiatives.

- Aisha Maternity Hospital- Progress on the hospital has continued and construction is well underway with a planned completion for May 2024, InshAllah.
- Tree Planting – achieved our Centenary target of planting 100,000 trees.
- The Isha'at Department has printed 14 books during the Centenary year.
- A Centenary Exhibition was displayed in Aiwan-e-Nusrat Jahan, Farnham, Surrey.
- 143 Local Majalis held Tabligh Centenary Dinners.
- The Centenary Reading Challenge & Quran Quest- these initiatives were launched with the aim to encourage Lajna to increase their knowledge and to benefit from the writings and of the Promised Messiah (as) and the commentaries of the Holy Quran.
- Regional Quilt Project- Each region was asked to make a quilt to celebrate the centenary as well as to show something original about each region. Every region created beautiful quilts and they were displayed at the National Ijtema.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2023

Financial Review

The Charity is reliant on voluntary donations from its members in the United Kingdom. Members gladly make contributions to the charities and are always to contribute to the various schemes. The focus is always on the moral training of the members which can be demonstrated by the various departments and projects going on throughout the year.

The charity raised £1,127,267 (2022: £904,969) from member contributions during the year. This includes £466,436 (2022: £645,984) raised for Hospital building, orphans, foodbanks, helping women through the marriage cost and many other humanitarian causes under various designated projects.

Funds were mainly expendable on the organisation's Annual Convention (Ijtema) which is the largest gathering for the organisation in the year. Other educational and social events were held Nationally, Regionally and locally throughout the year where hospitality is provided.

Other costs included donations to other charities, educational material was printed and published and office administration costs incurred to further the charities objectives.

Grant Making Policy

Grants are to be provided to Lajna Ima'illah's (UK) members at a regional and local branch level to support the charity's objectives. This is for general administrative expenses, reporting and to allow the furtherance of the charity's objectives at a local level. As part of the grant policy, members are required to submit their annual accounts and report and any unused funds.

Investment Policy and Objectives

The charity has no long-term investments. The trustees are authorised by the memorandum and articles of association to decide on the programs they consider appropriate to further the charity's objectives with guidance from the spiritual head of community, Hadhrat Khalifatul Masih.

Reserves Policy

The Unrestricted funds are primarily expended on the general administration of Lajna Ima'illah's activities and can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when funds are raised for a particular restricted purpose.

Any surplus from Unrestricted Funds at the end of the year will only be utilised at the discretion of trustees. The charity should receive its voluntary membership income consistently throughout the year to allow the organisation to carry on its activities for the next year. The trustees believe this should provide sufficient funds to facilitate the continuity of operations.

Employment Policy

The charity is an equal opportunities employer and it is important the applicant understands the normal practices and conduct of the community and has been happily involved in volunteering themselves with a genuine desire for making a positive change in society and serving the charity with honesty and integrity.

Currently there one part time employee of the charity. The charity is supported by its numerous members which is an estimated of over 4,500 volunteers. The trustees appreciate the contribution and are thankful for all those who have sacrificed their valuable time to further the Charities objective's.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2023

Future Plans

Management of Risk

The trustees seek to actively promote the objectives of the charity in the most efficient and effective way in reaching the wider community in the following twelve months. The trustees are confident of increase in funds and activities to further the objectives of charity. This will enable it to continue to meet its responsibilities both to its members and to the wider public.

The management committee continues to identify the major areas of risk to which the association is exposed and has established appropriate systems and procedures to manage and mitigate those risks.

Statement as to Disclosure of Information to the Auditors

The trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the trustees has confirmed that they have taken all the steps they ought to have taken as trustees to make themselves aware of any relevant audit information and establish that it has been communicated to the auditor.

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.

Statement of Trustees' Responsibilities

The Trustees who are also the directors of Lajna Ima'illah (UK) are responsible for preparing the directors' report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the charity's financial activities as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors should follow best practice and:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards and statements of recommended practice; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2023

The directors are responsible for keeping proper accounting records that will enable it to ascertain and disclose the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the companies act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Strategic Review

The charity is dependent on voluntary contributions from its members in the United Kingdom. During the year the charity has seen a growth in its voluntary contributions despite the impact of the pandemic on many members. Lajna Ima'illah (UK) had a surplus at year end.

The members continued to voluntarily contribute throughout the year making the risk to income very low. The charity's focus remains on the improving the moral and spiritual training of its members and to continue with its outreach and social work. The continuous education and awareness of the charity's activities should have a positive impact on our future income.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:


- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed by section 487 of the Companies Act 2006.

small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Board of directors/trustees on 23rd September 2024 and signed on its behalf by:



Dr Qurratul-Ain Anni Rehman
Chairperson

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF LAJNA IMA'ILLAH (UK)
Year ended 30 September 2023

Opinion

We have audited the financial statements of LAJNA IMA'ILLAH (UK) (the 'company') for the year ended 30 September 2023 which comprise statement of financial activities and balance sheet 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* and United Kingdom Generally Accepted Accounting Practice.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 September 2023, and of its surplus 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 for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor responsibilities for the audit of the financial statements section of our report. We are independent of the 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 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 directors 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 report⁴, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report⁴. 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.

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 [strategic report and the]² directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF LAJNA IMA'ILLAH (UK)
Year ended 30 September 2023

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit [; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 4, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF LAJNA IMA'ILLAH
(UK)Year ended 30 September 2023**

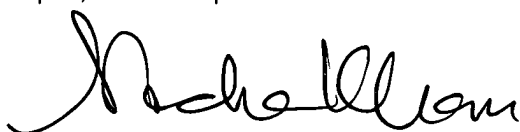
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Name: Nadia Shafiq Khan (Senior Statutory Auditor)

For and on behalf of MNSK Limited

ICAEW and ACCA

Address: MNSK Chartered Accountants – 206 Robinhood Lane, Hall Green, B28 0LG

Date: **20-09-24**

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
for the year ended 30 September 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Donations	2	1,127,267	-	1,127,267	904,969
Charitable activities	2	-	-	-	-
Total incoming resources		<u>1,127,267</u>	<u>-</u>	<u>1,127,267</u>	<u>904,969</u>
Expenditure on:					
Raising funds	3	(88,299)	-	(88,299)	(46,316)
Charitable activities	4	(944,814)	-	(944,814)	(704,448)
Total resources expended		<u>(1,033,113)</u>	<u>-</u>	<u>(1,033,113)</u>	<u>(750,764)</u>
Net incoming/(outgoing) resources Before transfers being net income/ (expenditure) for the year		<u>94,154</u>	<u>-</u>	<u>94,154</u>	<u>154,205</u>
Net movement in funds		<u>94,154</u>	<u>-</u>	<u>94,154</u>	<u>154,205</u>
Reconciliation of funds total funds carried forward		<u>1,531,598</u>	<u>-</u>	<u>1,531,598</u>	<u>1,377,393</u>
		<u>1,625,752</u>	<u>-</u>	<u>1,625,752</u>	<u>1,531,598</u>

The statement of financial activities includes all gains and losses in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on page 18 to 25 form part of these financial statements.

**BALANCE SHEET
AS AT 30 SEPTEMBER 2023**

		2023	2022
		£	£
	Note		
Tangible Fixed Assets			
Fixed Assets	5	38,058	40,606
Current assets			
Cash at bank		1,709,905	1,597,340
Other Debtors		15,160	-
		<u>1,763,123</u>	<u>1,637,976</u>
Creditors:			
Amounts falling due within one year	6	(137,371)	(106,348)
		<u>1,625,752</u>	<u>1,531,598</u>
Net current assets			
		<u>1,625,752</u>	<u>1,531,598</u>
Net assets			
		<u><u>1,625,752</u></u>	<u><u>1,531,598</u></u>
Represented by:			
Unrestricted funds	8	1,531,598	1,511,749
Designated funds	8	94,154	19,849
Restricted funds	8	-	-
		<u>1,625,752</u>	<u>1,531,598</u>
Total funds		<u><u>1,625,752</u></u>	<u><u>1,531,598</u></u>

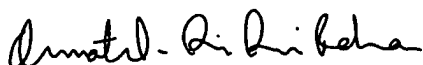
The accompanying notes integral part of this balance sheet.

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 the financial statements, which give a true and fair view of the state of affairs of the charity 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on **23rd September 2024** and were signed on its behalf by:



Dr Qurratul-Ain Anni Rehman
Chairperson

**STATEMENT OF CASH FLOWS
AS AT 30 SEPTEMBER 2023**

	Note	2023 £	2022 £
Cash flow from Operating activities	9	117,352	229,087
Net cash flow from Operating activities		<u>117,352</u>	<u>229,087</u>
Cash flow from investing activities		-	-
Purchase of tangible fixed assets		(4,787)	(41,603)
Net cash flow from Investing activities		<u>-</u>	<u>-</u>
Net Increase / (decrease) in cash and cash equivalents		112,565	187,484
Cash and cash equivalents at 1st October 2022		<u>1,597,340</u>	<u>1,409,856</u>
Cash and cash equivalents at 30th September 2023		<u><u>1,709,905</u></u>	<u><u>1,597,340</u></u>
Cash and cash equivalents consists of:			
- Cash at bank and in hand		<u>1,709,905</u>	<u>1,597,340</u>

See note 9 for reconciliation of net income / (expenditure) to net cash flow from operating activities

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2023

1. Summary of significant accounting policies

(a) Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

(b) Income: Recognition of income

These are included in the statement of financial activities when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(c) Grants and Donations

Grants and donations are only included in the statement of financial activities when the charity has met the general income recognition criteria (5.10 to 5.12 FRS102 SORP).

(d) Volunteer help

Members of Lajna Ima'illah UK currently operate on a voluntary basis and the value of work is not included in the accounts.

(e) Expenditure: Grants Payable

Grant payments are payable to members to further the charitable obligations. They are expensed during the year when events have created a valid expectation that the charity will discharge its liabilities.

(f) Expenses and Liabilities

Expenses are recognised on an accrual's basis. Liabilities are recognised as soon as there is a legal or constructive obligation requiring the charity to pay out resources.

(g) Taxation

The charity has the duty to submit the corporation tax return since the notice of requiring the return was served from the HMRC. An application to grant the gift aid status was submitted in 2021 and subsequently accepted. All sources of income are generated via charitable activities for the year ended 30 September 2023, therefore the charity is exempt from corporation tax in this year.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2023

(h) Fund Accounting

Unrestricted funds are those funds which are spent at the discretion of the management committee for the purpose of meeting the charity's objectives.

Designated funds are those restricted funds that have been given to the charity for a purpose and set aside by the trustees for particular purposes as defined by the management committee. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are spent in accordance with specific instructions from the donors and for the funds it was collected on behalf of.

(i) Tangible Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

IT equipment 33% straight line basis

Other Equipment 20% straight line basis

Office Furniture 25% straight line basis

Building improvements 10% straight line

(j) Going concern

The financial statements have been prepared on a going concern basis, as the trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern. COVID-19 is not expected to have a significant impact on the Charity. It expects that COVID-19 might have some impact, though not significant, for example, in relation to expected future performance. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(k) Donations and Gifts

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

(l) Grants Payable

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

(m) 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.

(n) 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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2023

2. Analysis of Income 2023

	Unrestricted £	Restricted £	2023 Total £
Donations			
Lajna	438,597	-	433,161
Nasirat	13,142	-	12,922
Ijtema	174,336	-	172,395
Sports	23,473	-	23,211
Amtul Hayee Library	11,223	-	11,094
Khidmate Khalq Tehrik	11,200	-	11,103
Lajna Premises	59	-	59
Social Fund General	225,179	-	224,821
Social Fund Designated	118,569	-	117,505
Aisha Maternity Hospital	93,963	-	88,454
Publication Income	17,503	-	17,381
Other Income	22	-	-
	<hr/>	<hr/>	<hr/>
Total from charitable income	1,127,267	-	1,112,106
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

2a. Analysis of Income 2022

	Unrestricted £	Restricted £	2022 Total £
Donations			
Lajna	372,331	-	372,331
Nasirat	13,164	-	13,164
Ijtema	137,776	-	137,776
Sports	22,578	-	22,578
Amtul Hayee Library	10,303	-	10,303
Khidmate Khalq Tehrik	10,359	-	10,359
Lajna Premises	2,325	-	2,325
Social Fund General	74,130	-	74,130
Social Fund Designated	103,087	-	103,087
Aisha Maternity Hospital	79,735	-	79,735
Publication Income	79,181	-	79,181
	<hr/>	<hr/>	<hr/>
Total from charitable income	904,969	-	904,969
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2023

3. Analysis of Expenditure 2023 – Raising Funds

	Unrestricted	Restricted	2023 Total
	£	£	£
Bank Charges/Administration	3,444	-	3,444
Office Running and Maintenance Costs	70,752	-	68,801
I.T Costs	4,525	-	4,525
Office Refreshments	8,454	-	8,454
Staff Costs	1,123	-	1,123
	<hr/>	<hr/>	<hr/>
Expenditure on Raising Funds	88,299	-	86,347
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

3a. Analysis of Expenditure 2022 – Raising Funds

	Unrestricted	Restricted	2022 Total
	£	£	£
Bank Charges/Administration	2,583	-	2,583
Office Running and Maintenance Costs	32,550	-	32,550
I.T Costs	6,572	-	6,572
Office Refreshments	4,611	-	4,611
	<hr/>	<hr/>	<hr/>
Expenditure on Raising Funds	46,316	-	46,316
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. Analysis of Expenditure 2023 – Charitable Activities

	Unrestricted	Restricted	2023 Total
	£	£	£
PR, Publishing & Printing	29,891	-	29,891
Website	3,988	-	3,988
Donation to other charities	205,866	-	205,866
Annual Convention (Ijtema) Costs	483,982	-	483,982
Overheads	3,082	-	3,082
Depreciation	7,335	-	7,335
Charitable Activities	156,070	-	156,070
Subscriptions	12,733	-	12,733
Professional Fees	300	-	300
Compliance	9,090	-	9,090
Refreshments	29,477	-	29,477
Governance Costs:			
Fee Audit	3,000	-	3,000
	<hr/>	<hr/>	<hr/>
Expenditure on Charitable Activities	944,814	-	944,814
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2023

4a. Analysis of Expenditure 2022 – Charitable Activities

	Unrestricted £	Restricted £	2022 Total £
PR, Publishing & Printing	39,244	-	39,244
Website	6,114	-	6,114
Donation to other charities	223,628	-	223,628
Annual Convention (Ijtema) Costs	330,001	-	330,001
Overheads	5,247	-	5,247
Depreciation	3,284	-	3,284
Charitable Activities	51,518	-	51,518
Subscriptions	11,755	-	11,755
Professional Fees	225	-	225
Training	9,900	-	9,900
Refreshments	22,572	-	22,572
Governance Costs:			
Independent examination	960	-	960
Expenditure on Charitable Activities	704,448	-	704,448

5. Fixed Assets**Tangible Assets**

	Furniture & Computer Equipment £	Fixtures £	Total £
Cost			
At 1 October 2022	10,920	33,582	44,502
Additions	1,758	3,029	4,787
At 30 September 2023	12,678	36,611	49,289
Depreciation			
At 1 October 2022	2,862	1,034	3,896
Depreciation Charge	3,758	3,577	7,335
At 30 September 2023	6,620	4,611	11,231
Net Book Value			
As 1 October 2022	8,058	32,548	40,606
At 30 September 2023	6,058	32,000	38,058

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2023

6. Creditors: Amounts falling due within one year			
	2023	2022	
	£	£	
Accruals and deferred income	137,371	106,348	
	<u>137,371</u>	<u>106,348</u>	
7. Debtors: Amounts falling due within one year			
	2023	2022	
	£	£	
Accruals income	15,160	-	
	<u>15,160</u>	<u>-</u>	
8. Reconciliation of movements in funds - 2023			
	Incoming	Outgoing	30 September
	resources	resources	2023
	£	£	£
Unrestricted funds	1,127,267	(1,033,113)	94,154
	<u>1,127,267</u>	<u>(1,033,113)</u>	<u>94,154</u>
Designated funds			
Social Fund Designated	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Restricted funds			
Aisha Maternity Hospital	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	1,127,267	(1,033,113)	94,154
	<u>1,127,267</u>	<u>(1,033,113)</u>	<u>94,154</u>
8a. Reconciliation of movements in funds - 2022			
	Incoming	Outgoing	30 September
	resources	resources	2022
	£	£	£
Unrestricted funds	904,969	(750,764)	154,205
	<u>904,969</u>	<u>(750,764)</u>	<u>154,205</u>
Designated funds			
Social Fund Designated	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Restricted funds			
Aisha Maternity Hospital	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	904,969	(750,764)	154,205
	<u>904,969</u>	<u>(750,764)</u>	<u>154,205</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2023

Designated funds

The designated fund is a fund the Trustees have agreed to collect for general social projects than run throughout the year. These funds are ring-fenced to keep separate from other specific social work. Any funds collected in this category can be utilised at the discretion of the trustees for any existing and future social projects referred to as "Khidmat-e-Khalq" activities.

Restricted funds

Lajna Ima'illah UK continues collecting for the noble scheme to build a maternity hospital in Sierra Leone as part of celebrating, in 2022, a hundred years of formation of the Lajna Ima'illah organisation. This fund was set up to alleviate poverty and provide health services for women giving birth in a country where the birth death rate is very high.

9. Analysis of net assets between funds - 2023

	General funds £	Designated funds £	Restricted funds £	Total £
Fund balances on 30 September 2023 are represented by:				
Fixed Assets	38,058	-	-	38,058
Current assets	1,725,065	-	-	1,725,065
Current liabilities	(137,371)	-	-	(137,371)
	<hr/>	<hr/>	<hr/>	<hr/>
Total net assets	1,625,752	-	-	1,625,752
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9a. Analysis of net assets between funds - 2022

	General funds £	Designated funds £	Restricted funds £	Total £
Fund balances on 30 September 2022 are represented by:				
Fixed Assets	40,606	-	-	40,606
Current assets	1,597,340	-	-	1,597,340
Current liabilities	(106,348)	-	-	(106,348)
	<hr/>	<hr/>	<hr/>	<hr/>
Total net assets	1,531,598	-	-	1,531,598
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2023

10. Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income for the year	94,154	154,205
Depreciation charges	7,334	3,284
Increase in creditors	31,024	71,598
(Increase) in debtors	(15,160)	-
	<hr/>	<hr/>
Net cash flow from operating activities	117,352	229,087
	<hr/> <hr/>	<hr/> <hr/>

11 Trustees Remuneration and Benefits

There was no remuneration paid and no benefits provided to trustees for the year ended 30 September 2023. Trustees incurred expenses during the period on behalf of the charity totalling £0 (2022: £0).

12 Analysis of Staff Costs

	2023	2022
	£	£
Salary Cost	1,223	-
Total Staff Costs	<hr/> 1,223	<hr/> -
	<hr/> <hr/>	<hr/> <hr/>

13 Post Balance Sheet Events

In early 2020, because of the rapid spread of the COVID 19 strain the government declared the UK was officially in a Pandemic leading to disruption of business and economic activities and wider economic uncertainty. It is not practical to determine the long-term impact of COVID 19 on the charity. The charity does not believe there are any subsequent events identified since the balance sheet date affecting the charity.

14 Related Party Disclosures

The trustees of the charity key management are all volunteers. They do not receive remuneration for their services.

Donations made by trustees to the charity in 2023 totalled £1,075 (2022: £886)

LAJNA IMA'ILLAH (UK)

England & Wales - Charity number 1189468

Accounts

LAJNA IMA'ILLAH (UK)

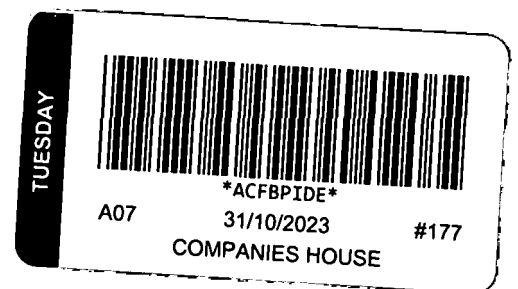
Registered in England and Wales
Company No: 12431617
Charity No: 1189468

LAJNA IMA'ILLAH (UK)

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

30 SEPTEMBER 2022



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LAJNA IMA'ILLAH (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Name	LAJNA IMA'ILLAH (UK)
Company number	12431617
Charity number	1189468
Trustees and directors:	Dr Amtul Jamil Fariha Khan Rubina Nasser Safiyya Amtullah Salam Nadia Choudhry Michelle Geraldine Rahman
Registered Office	Aiwan-E-Nusrat Unit B1 Endeavour Place Alton Road, 11 Coxbridge Business Park Farnham, England GU10 5EH
Website	www.lajna.org.uk/
Bankers	Nat West Bank Plc Chatham Customer Service Centre Western Avenue, Waterside Court Chatham Maritime, Chatham Kent, United Kingdom ME4 4RT
Independent Examiners	MNSK Chartered Accountants 206 Robinhood Lane Birmingham, United Kingdom B28 0LG

DIRECTORS' AND TRUSTEES' REPORT
Year ended 30 September 2022

The board of Directors (who are also Trustees of Lajna Ima'illah (UK) for the purpose of Charity Law) are pleased to present their report and the financial statements for the period ended 30th September 2022.

Structure, Governance and Management

Lajna Imaillah (UK) is a company limited by guarantee and was incorporated on 20th January 2020. It is governed by the memorandum and articles. Beyond the legal framework, the organisation complies with the International constitution of Ahmadiyya Muslim Association (AMA UK) and as such is directly responsible to Hadhrat Mirza Masroor Ahmad, the fifth successor of Hadhrat Mirza Ghulam Ahmad of Qadian, India, the Promised Messiah and founder of the Ahmadiyya Muslim Community. The current head of the community will hereafter be referred to as 'Hadhrat Khalifatul Masih'.

The Directors/Trustees are members of a management committee ("Majlis Aamla") that has the responsibility for the administration of the charity. One of the directors/trustees, being the president ("Sadr") is elected at a consultative council ("Majlis Shura") subject to the approval of Hadhrat Khalifatul Masih and serves for a period of two years. The remaining trustees/directors and office bearers in the Majlis Aamla are appointed by the sadr, again subject to the approval of Hadhrat Khalifatul Masih.

The Majlis Shura is held annually and the Majlis Aamla meet monthly to discuss the administrative matters and the ongoing charitable work by the organisation. All trustees/directors are trained in service and regular meetings are held to define roles and 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 is held annually to provide training to members.

Objectives and Activities

The principal objective of the charity is to advance the Islamic Faith as expounded by Hadhrat Mirza Ghulam Ahmad of Qadian; The promised Messiah as and the founder of the Ahmadiyya movement in Islam and interpreted by his successor known as Khalifatul Masih and education for the public benefit through its members, who are Ahmadi Muslim women and girls throughout England and Wales. Our founding principles focus on autonomy, women leading women and working together empowering each other.

Specifically, our founding principles are:

- For women to come together to increase their knowledge and spread it.
- To uphold the spirit of unity under our unique spiritual guidance of Khilafat.
- To work at ever improving our morals and spirituality.
- Be fully aware of the responsibility of sound bringing up of our children.
- Regardless of social standing, to consider all women as sisters.
- To serve Islam in practical ways and to help those brothers and sisters who are in need.
- Above all to try and attain all this through prayers.

All our work stems from spiritual education and training and includes:

- Outreach work
- Social welfare activities
- Industry and handicraft endeavours
- Physical health programmes

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2022

Public Benefit

Lajna Ima'illah UK promotes religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths including awareness of their distinctive features and their common ground to promote good relations between people of difference faiths.

Lajna Ima'illah UK aims to provide relief to those in need anywhere in the world by reason of youth, age, ill-health, disability, financial hardship, poverty or any other disadvantage by providing grants, bursaries, items and services to individuals in need and/or charities, or other organisations working for the purpose of these objects.

Achievements and Performances

Lajna Ima'illah has a robust organisational structure, consisting of local branches linked with regional and national management. The Sadr (national president) of the organisation is elected every two years. Lajna plays an active and full role in the religious and philanthropic activities of the Ahmadiyya community including a vital role in running MTA (Muslim TV Ahmadiyya), a voluntary channel (SKY 731) dedicated to the service of Islam.

Lajna also runs its own annual calendar with all events planned, organised and managed by women for women and girls. Some of the highlights include:

National Ijtema (Annual Convention) An annual academic and spiritual event held annually for women and girls to come together to increase their religious knowledge by holding speech, Nazm and poetry competitions and research-based presentations put together by our learned Lajna members, throwing light on various Islamic subjects. The gathering is also a time to report on activities undertaken during the past year, a high point of everything Ahmadi Muslim ladies and girls across the UK aspire to and achieve in the year. This is a three-day event attended by over 7,000 Ladies and girls. Over 6830 members attended in 2022

Refresher Course is held for the training of all local and regional office bearers from across UK to update their skills, acquire new skills and gain knowledge of any changes in their work and learn methods of improving their performance in running the organisation.

Taleem/Tarbiyyat (Education and Training) classes for the religious, moral and spiritual training of women and girls. Lectures and presentations on different religious and morality subjects are given at these events.

Parenting Classes are held for young mothers to assist them in the upbringing of their children. Mothers are provided with the knowledge they need to safeguard their children from the potential harmful effects of social media.

Workshops, dialogues, seminars are held to engage women and girls and encourage their involvement in the charity's activities. A comprehensive education syllabus is prepared and implemented in Majalis/Branch for members to gain religious knowledge.

Khidmate-e-Khalq (Social Welfare) Lajna carries out outreach work and social welfare activities by providing services to all humanity without distinction of religion or nation.

- Food Bank donation drive was held, and 128,954 items of non-perishable food was collected and donated this year.
- Help was provided to Homeless by donating items of clothing to keep them warm in winter and over 12,639 meals cooked and distributed among homeless and various charities.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2022

- Shelters and charities were supported by donation of good quality items of clothing, baby items and items of personal use.
- For publication of information, websites were developed and enhanced, books and magazines were published. Translation work carried out and books reprinted.
- Links with local communities and other charities were established and enhanced by delivering sustainable projects including tree planting.

Tabligh (Propagating religion) Various Tabligh activities are held throughout the year. Highlight is the Lajna Peace Symposium. Lajna UK hosts this forum every year bringing together women from the worlds of faith, politics and civic society to promote a deeper understanding of Islam and other faiths.

Umoore Talibaat (Student Affairs) to promote communication with students and to promote academic excellence as well as provide support in all areas of student life. The department also supports the Ahmadiyya Muslim Women's Student Association. Regular seminars, forums and workshops are held to assist students e.g. writing applications, personal statements, interviews and research to providing career advice, contact with alumni students who have completed their degree or are working in a particular field.

Health and Fitness - National Sports day is organised annually under the Health and Fitness department and during the year various health and fitness activities are carried out in local Majalis and Regions. To improve the personal health and wellbeing of women and children various topics are discussed and information and awareness provided.

Nasirat (Girls aged 7-15) – Training and Education of girls provided by holding various activities and programmes. Education classes held and various competitions organised.

National Trade and Industry Day This is our annual fete where various items are sold to raise money. Food stalls are run. The underpinning principle of the bazaar is to promote and encourage the entrepreneurial skills in ladies wanting to start small businesses. They are given support and assistance in setting up their own businesses. It is a fund-raising event and a good time to get together and socialise.

Other fund raising within the organisation is carried out by holding stalls at various events.

Publication – Translation and Printing of various books, and a quarterly magazine for the education and moral training of women and girls.

Tree Planting -Lajna Ima'illah UK aimed to plant 100,000 trees across the country in celebration of the first 100 years of foundation of Lajna Ima'illah. Alhamdulillah Lajna Ima'illah UK has been able to plant 59,900 trees.

Financial Review

The charity raised £904,969 (2021: £1,206,030) from member contributions during the year. This includes £267,311 (2021: £557,247) raised for orphans, foodbanks and many other humanitarian causes under various designated projects.

Funds were mainly expendable on the organisation's Annual Convention, Donations to other charities and publishing of educational material and office administration costs to further the charities objectives.

Grant Making Policy

Grants are to be provided to Lajna Ima'illah's (UK) members at a regional and local branch level to support the charity's objectives. This is for general administrative expenses, reporting and to allow the furtherance of the charity's objectives at a local level. As part of the grant policy, members are required to submit their annual accounts and report and any unused funds.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2022

Investment Policy and Objectives

The charity has no long-term investments. The trustees are authorised by the memorandum and articles of association to decide on the programs they consider appropriate to further the charity's objectives with guidance from the spiritual head of community, Hadhrat Khalifatul Masih.

Reserves Policy

The Unrestricted funds are primarily expended on the general administration of Lajna Ima'illah's activities and can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when funds are raised for a particular restricted purpose.

Any surplus from Unrestricted Funds at the end of the year will only be utilised at the discretion of trustees. The charity should receive its voluntary membership income consistently throughout the year to allow the organisation to carry on its activities for the next year. The trustees believe this should provide sufficient funds to facilitate the continuity of operations.

Future Plans

Management of Risk

The trustees seek to actively promote the objectives of the charity in the most efficient and effective way in reaching the wider community in the following twelve months. The trustees are confident of increase in funds and activities to further the objectives of charity. This will enable it to continue to meet its responsibilities both to its members and to the wider public.

The management committee continues to identify the major areas of risk to which the association is exposed and has established appropriate systems and procedures to manage and mitigate those risks.

Independent Examiners

MNSK Chartered Accountants were appointed during the year and has indicated its willingness to continue in office.

Statement as to Disclosure of Information to the Auditors

The trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the trustees has confirmed that they have taken all the steps they ought to have taken as trustees to make themselves aware of any relevant audit information and establish that it has been communicated to the auditor.

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.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2022

Statement of Trustees' Responsibilities

The Trustees who are also the directors of Lajna Ima'illah (UK) are responsible for preparing the directors' report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the charity's financial activities as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors should follow best practice and:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards and statements of recommended practice; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation

The directors are responsible for keeping proper accounting records that will enable it to ascertain and disclose the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the companies act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Strategic Review

The charity is dependent on voluntary contributions from its members in the United Kingdom. During the year the charity has seen a growth in its voluntary contributions despite the impact of the pandemic on many members. Lajna Ima'illah (UK) had a surplus at year end.

The members continued to voluntarily contribute throughout the year making the risk to income very low. The charity's focus remains on the improving the moral and spiritual training of its members and to continue with its outreach and social work. The continuous education and awareness of the charity's activities should have a positive impact on our future income.

Approved by the Board of directors/trustees on **19th October 2023** and signed on its behalf by:



Dr Amtul Jamil Fariha Khan
Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES (continued)
Year ended 30 September 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2022 which are set out on pages 10 to 20.

Responsibilities and basis of report

As the charity 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 company'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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW and ACCA, 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 that in any material respect:

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:

Nadia Khan

Name: Nadia Shafiq Khan
ICAEW and ACCA

Address: MNSK Chartered Accountants – 206 Robinhood Lane, Hall Green, B28 0LG

Date: 19-10-23

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
for the year ended 30 September 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources					
Donations	2	904,969	-	904,969	1,206,030
Charitable activities	2	-	-	-	-
Total incoming resources		<u>904,969</u>	<u>-</u>	<u>904,969</u>	<u>1,206,030</u>
Expenditure on:					
Raising funds	3	(46,316)	-	(46,316)	(45,806)
Charitable activities	4	(704,448)	-	(704,448)	(137,511)
Total resources expended		<u>(750,764)</u>	<u>-</u>	<u>(750,764)</u>	<u>(183,317)</u>
Net incoming/(outgoing) resources Before transfers being net income/ (expenditure) for the year		<u>154,205</u>	<u>-</u>	<u>154,205</u>	<u>1,022,714</u>
Net movement in funds		<u>154,205</u>	<u>-</u>	<u>154,205</u>	<u>1,022,714</u>
Reconciliation of funds		-	-	-	1,022,714
total funds carried forward		<u>1,377,393</u>	<u>-</u>	<u>1,377,393</u>	<u>354,679</u>
		<u>1,531,598</u>	<u>-</u>	<u>1,531,598</u>	<u>1,377,393</u>

The statement of financial activities includes all gains and losses in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on page 13 to 20 form part of these financial statements.

LAJNA IMA'ILLAH (UK)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2022**

		2022	2021
		£	£
Tangible Fixed Assets	Note		
Fixed Assets	5	40,606	2,287
Current assets			
Cash at bank		1,597,340	1,409,856
		1,637,946	1,412,143
Creditors:			
Amounts falling due within one year	6	(106,348)	(34,750)
		1,531,598	1,377,393
Net current assets			
		1,531,598	1,377,393
Net assets		1,531,598	1,377,393
Represented by:			
Unrestricted funds	8	1,511,749	1,261,239
Designated funds	8	19,849	19,849
Restricted funds	8	-	96,305
		1,531,598	1,377,393
Total funds		1,531,598	1,377,393

The accompanying notes integral part of this balance sheet.

The Charitable Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 for year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2022 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 the financial statements, which give a true and fair view of the state of affairs of the charity 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial states were approved the Board of Trustees on 19th October 2023 and were signed on its behalf by:



Dr Amtul Jamil Fariha Khan

Chairperson

STATEMENT OF CASH FLOWS
AS AT 30 SEPTEMBER 2022

		2022	2021
	Note	£	£
Cash flow from Operating activities	9	229,087	1,046,247
		<u>229,087</u>	<u>1,046,247</u>
Net cash flow from Operating activities		<u>229,087</u>	<u>1,046,247</u>
Cash flow from investing activities		-	-
		<u>-</u>	<u>-</u>
Purchase of tangible fixed assets		(41,603)	(2,899)
Net cash flow from Investing activities		<u>-</u>	<u>-</u>
Net Increase / (decrease) in cash and cash equivalents		187,484	1,043,348
Cash and cash equivalents at 1st October 2021		1,409,856	366,508
		<u>1,409,856</u>	<u>366,508</u>
Cash and cash equivalents at 30th September 2022		<u>1,597,340</u>	<u>1,409,856</u>
Cash and cash equivalents consists of:			
- Cash at bank and in hand		1,597,340	1,409,856
		<u>1,597,340</u>	<u>1,409,856</u>

See note 9 for reconciliation of net income / (expenditure) to net cash flow from operating activities

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2022

1. Summary of significant accounting policies

(a) Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

(b) Income: Recognition of income

These are included in the statement of financial activities when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(c) Grants and Donations

Grants and donations are only included in the statement of financial activities when the charity has met the general income recognition criteria (5.10 to 5.12 FRS102 SORP).

(d) Volunteer help

Members of Lajna Ima'illah UK currently operate on a voluntary basis and the value of work is not included in the accounts.

(e) Expenditure: Grants Payable

Grant payments are payable to members to further the charitable obligations. They are expensed during the year when events have created a valid expectation that the charity will discharge its liabilities.

(f) Expenses and Liabilities

Expenses are recognised on an accrual's basis. Liabilities are recognised as soon as there is a legal or constructive obligation requiring the charity to pay out resources.

(g) Taxation

The charity has the duty to submit the corporation tax return since the notice of requiring the return was served from the HMRC. An application to grant the gift aid status was submitted in 2021 and subsequently accepted. All sources of income are generated via charitable activities for the year ended 30 September 2022, therefore the charity is exempt from corporation tax in this year.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2022

(h) Fund Accounting

Unrestricted funds are those funds which are spent at the discretion of the management committee for the purpose of meeting the charity's objectives.

Designated funds are those restricted funds that have been given to the charity for a purpose and set aside by the trustees for particular purposes as defined by the management committee. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are spent in accordance with specific instructions from the donors and for the funds it was collected on behalf of.

(i) Tangible Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

IT equipment 33% straight line basis
Fixtures 10% straight line

(j) Going concern

The financial statements have been prepared on a going concern basis, as the trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern. COVID-19 is not expected to have a significant impact on the Charity. It expects that COVID-19 might have some impact, though not significant, for example, in relation to expected future performance. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(k) Donations and Gifts

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

(l) Grants Payable

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

(m) 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.

(n) 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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2022

2. Analysis of Income 2022

	Unrestricted £	Restricted £	2022 Total £
Donations			
Lajna	372,331	-	372,331
Nasirat	13,164	-	13,164
Ijtema	137,776	-	137,776
Sports	22,578	-	22,578
Amtul Hayee Library	10,303	-	10,303
Khidmate Khalq Tehrik	10,359	-	10,359
Lajna Premises	2,325	-	2,325
Social Fund General	74,130	-	74,130
Social Fund Designated	103,087	-	103,087
Aisha Maternity Hospital	79,735	-	79,735
Publication Income	79,181	-	79,181
	<hr/>	<hr/>	<hr/>
Total from charitable income	904,969	-	904,969
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

2a. Analysis of Income 2021

	Unrestricted £	Restricted £	2021 Total £
Donations			
Lajna	362,916	-	362,916
Nasirat	13,489	-	13,489
Ijtema	141,773	-	141,773
Sports	23,602	-	23,602
Amtul Hayee Library	11,423	-	11,423
Khidmate Khalq Tehrik	20,846	-	20,846
Lajna Premises	6,843	-	6,843
Social Fund General	16,441	-	16,441
Social Fund Designated	-	-	-
Aisha Maternity Hospital	401,357	-	401,357
Publication Income	207,340	-	207,340
	<hr/>	<hr/>	<hr/>
Total from charitable income	1,206,030	-	1,206,030
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2022

3. Analysis of Expenditure 2022 – Raising Funds

	Unrestricted £	Restricted £	2022 Total £
Bank Charges/Administration	2,583	-	2,583
Office Running and Maintenance Costs	32,550	-	32,550
I.T Costs	6,572	-	6,572
Office Refreshments	4,611	-	4,611
	<u> </u>	<u> </u>	<u> </u>
Expenditure on Raising Funds	46,316	-	46,316
	<u> </u>	<u> </u>	<u> </u>

3a. Analysis of Expenditure 2021 – Raising Funds

	Unrestricted £	Restricted £	2021 Total £
Bank Charges/Administration	7,194	-	7,194
Office Running and Maintenance Costs	27,904	-	27,904
I.T Costs	9,531	-	9,531
Office Refreshments	1,177	-	1,177
	<u> </u>	<u> </u>	<u> </u>
Expenditure on Raising Funds	45,806	-	45,806
	<u> </u>	<u> </u>	<u> </u>

4. Analysis of Expenditure 2022 – Charitable Activities

	Unrestricted £	Restricted £	2022 Total £
PR, Publishing & Printing	39,244	-	39,244
Website	6,114	-	6,114
Donation to other charities	223,628	-	223,628
Annual Convention (Ijtema) Costs	330,001	-	330,001
Overheads	5,247	-	5,247
Depreciation	3,284	-	3,284
Charitable Activities	51,518	-	51,518
Subscriptions	11,755	-	11,755
Professional Fees	225	-	225
Training	9,900	-	9,900
Refreshments	22,572	-	22,572
Bank Charges	2,583	-	2,583
	<u> </u>	<u> </u>	<u> </u>
Governance Costs			
Independent examination	960	-	960
	<u> </u>	<u> </u>	<u> </u>
Expenditure on Charitable Activities	704,448	-	704,448
	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2022

4a. Analysis of Expenditure 2021 – Charitable Activities

	Unrestricted £	Restricted £	2021 Total £
PR & Publishing	7,398	-	7,398
COVID 19 Response – PPE	26,243	-	26,243
Website	1,648	-	1,648
Donations	47,832	-	47,832
Annual Convention (Ijtema) Costs	52,890	-	52,890
Governance Costs			
Audit Fee	1,500	-	1,500
Expenditure on Charitable Activities	137,511	-	137,511

5. Fixed Assets**Tangible Assets**

	Furniture & Computer Equipment £	Fixtures £	Total £
Cost			
At 1 October 2021	2,899	-	2,899
Additions	8,021	33,582	41,603
At 30 September 2022	10,920	33,582	44,502
Depreciation			
At 1 October 2021	612	-	612
Depreciation Charge	2,250	1,034	3,284
At 30 September 2022	2,862	1,034	3,896
Net Book Value			
As 1 October 2021	2,287	-	2,287
At 30 September 2022	8,058	32,548	40,606

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2022

6. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	106,348	34,750
	<u>106,348</u>	<u>34,750</u>

7. Reconciliation of movements in funds - 2022

	Incoming resources £	Outgoing resources £	30 September 2022 £
Unrestricted funds	904,969	(750,764)	154,205
	<u>904,969</u>	<u>(750,764)</u>	<u>154,205</u>
Designated funds			
Social Fund Designated	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Restricted funds			
Aisha Maternity Hospital	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>904,969</u>	<u>(750,764)</u>	<u>154,205</u>

7a. Reconciliation of movements in funds - 2021

	Incoming resources £	Outgoing resources £	30 September 2021 £
Unrestricted funds	1,206,030	(183,317)	1,022,714
	<u>1,206,030</u>	<u>(183,317)</u>	<u>1,022,714</u>
Designated funds			
Social Fund Designated	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Restricted funds			
Aisha Maternity Hospital	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>1,206,030</u>	<u>(183,317)</u>	<u>1,022,714</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2022

Designated funds

The designated fund is a fund the Trustees have agreed to collect for general social projects than run throughout the year. These funds are ring-fenced to keep separate from other specific social work. Any funds collected in this category can be utilised at the discretion of the trustees for any existing and future social projects referred to as "Khidmat-e-Khalq" activities.

Restricted funds

Lajna Ima'illah UK has undertaken this noble project to build a maternity hospital in Sierra Leone as part of celebrating, in 2022, a hundred years of formation of the Lajna Ima'illah organisation. This fund was set up to alleviate poverty and provide health services for women giving birth in a country where the birth death rate is very high.

8. Analysis of net assets between funds - 2022

	General funds £	Designated funds £	Restricted funds £	Total £
Fund balances on 30 September 2022 are represented by:				
Fixed Assets	40,606	-	-	40,806
Current assets	1,597,340	-	-	1,597,340
Current liabilities	(106,348)	-	-	(106,348)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total net assets	1,531,598	-	-	1,531,598
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

8a. Analysis of net assets between funds - 2021

	General funds £	Designated funds £	Restricted funds £	Total £
Fund balances on 30 September 2021 are represented by:				
Fixed Assets	2,287	-	-	2,287
Current assets	1,409,856	-	-	1,409,856
Current liabilities	(34,750)	-	-	(34,750)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total net assets	1,377,393	-	-	1,377,393
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2022

9. Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2022	2021
	£	£
Net income for the year	154,205	1,022,714
Depreciation charges	3,284	612
Increase in creditors	71,598	17,297
(decrease) in debtors	-	5,624
	<hr/>	<hr/>
Net cash flow from operating activities	<u>229,087</u>	<u>1,046,247</u>

10 Trustees Remuneration and Benefits

There was no remuneration paid and no benefits provided to trustees for the year ended 30 September 2022. Trustees incurred expenses during the period on behalf of the charity totalling £0 (2021: £1,897).

11 Post Balance Sheet Events

In early 2020, because of the rapid spread of the COVID 19 strain the government declared the UK was officially in a Pandemic leading to disruption of business and economic activities and wider economic uncertainty. It is not practical to determine the long-term impact of COVID 19 on the charity. The charity does not believe there are any subsequent events identified since the balance sheet date affecting the charity.

12 Related Party Disclosures

The trustees of the charity key management and are all volunteers. They do not receive remuneration for their services.

Donations made by trustees to the charity in 2022 totalled £886 (2021: £3,062)

LAJNA IMA'ILLAH (UK)

England & Wales - Charity number 1189468

Accounts

LAJNA IMA'ILLAH (UK)

Registered in England and Wales
Company No: 12431617
Charity No: 1189468

LAJNA IMA'ILLAH (UK)

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

30 SEPTEMBER 2021



LAJNA IMA'ILLAH (UK)

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LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Name	LAJNA IMA'ILLAH (UK)
Company number	12431617
Charity number	1189468
Trustees and directors:	Dr Amtul Jamil Fariha Khan Rubina Nasser Safiyya Amtullah Salam Nadia Choudhry Michelle Geraldine Rahman
Registered Office	Aiwan-E-Nusrat Unit B1 Endeavour Place Alton Road, 11 Coxbridge Business Park Farnham, England GU10 5EH
Website	www.lajna.org.uk/
Bankers	Nat West Bank Plc Chatham Customer Service Centre Western Avenue, Waterside Court Chatham Maritime, Chatham Kent, United Kingdom ME4 4RT
Auditors	MNSK Chartered Accountants 206 Robinhood Lane Birmingham, United Kingdom B28 0LG

DIRECTORS' AND TRUSTEES' REPORT
Year ended 30 September 2021

The board of directors (who are also Trustees of Lajna Ima'illah (UK) for the purposes of Charity law) are pleased to present their report and the financial statements for the period ended 30 September 2021.

Structure, Governance and Management

Lajna Ima'illah (UK) is a company limited by guarantee and was incorporated on 29th January 2020. It is governed by the memorandum and articles. Beyond the legal framework, the organisation complies with the international constitution of Ahmadiyya Muslim Association (AMA UK) and as such is directly responsible to Hadhrat Mirza Masroor Ahmad, the fifth successor of Hadhrat Mirza Ghulam Ahmad of Qadian, India, the promised messiah and founder of the Ahmadiyya Muslim Community. The current head of the community will hereafter be referred to as 'Hadhrat Khalifatul Masih'.

The directors/ trustees are members of a management committee ("Majlis Aamla") that has the responsibility for the administration of the charity. One of the directors / trustees, being the president ("Sadr") is elected at a consultative council ("Majlis Shura") subject to the approval of Hadhrat Khalifatul Masih and serves for a period of two years. The remaining trustees / directors and office bearers in the Majlis Aamla are appointed by the sadr, again subject to the approval of Hadhrat Khalifatul Masih.

The Majlis Shura is held annually and the Majlis Aamla meet monthly to discuss administrative matters and the ongoing charitable work by the organisation. All trustees / directors are trained in service and regular meetings are held to define roles and 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 is held annually to provide training to members.

Objectives and Activities

The principal objective of the charity is to advance the Islamic Faith as expounded by Hadrat Mirza Ghulam Ahmad of Qadian; The promised messiah and the founder of the Ahmadiyya movement in Islam and interpreted by his successor known as Khalifatul Masih and education for the public benefit through its members, who are Ahmadi Muslim women and girls throughout England and Wales.

Our founding principles focus on autonomy, women leading women and working together empowering each other.

Specifically, our founding principles are:

- For women to come together to increase their knowledge and spread it.
- To uphold the spirit of unity under our unique spiritual guidance of Khilafat.
- To work at ever improving our morals and spirituality.
- Be fully aware of the responsibility of bringing up of our children.
- Regardless of social standing, to consider all women as sisters and equals.
- To serve Islam in practical ways and to help those brothers and sisters who are in need.
- To serve mankind by carrying out our charitable work throughout the country.
- Above all to try and attain all this through prayers.

All our work stems from spiritual education and training and includes:

- Outreach work and social welfare activities
- Industry and handicraft endeavours
- Physical health programmes

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2021

Public Benefit

Lajna Ima'illah UK promotes religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths including awareness of their distinctive features and their common ground to promote good relations between persons of different faiths.

Lajna Ima'illah UK aim to provide relief of those in need anywhere in the world by reason of youth, age, ill-health, disability, financial hardship, poverty, or other disadvantage by providing grants, bursaries, items and services to individuals in need and/or charities, or other organisations working for the purpose of these objects.

Achievements and Performances

Lajna Ima'illah (UK) was active in educating the public about Islam, providing education to its members, and carrying out various charitable work.

Lajna Ima'illah (UK) has a department dedicated to serving humanity ("Khidmat-e-Khalq") and continued its focus on the theme of "service to mankind".

This year Lajna Ima'illah (UK) collected funds from its members to make a considerable donation of over £32,000 to help Food Banks. They also helped members in need through providing goods and assistance for women and children in need and continued its efforts in providing support to others during the pandemic. This was through donating PPE to hospitals which was sewn by its own members and providing food parcels to NHS frontline workers.

Lajna Ima'illah (UK) has a publications department that publish regular magazines. This includes articles on current topics and the members are invited to submit articles. Lajna also publish new books and translating books for a wider audience.

Lajna Ima'illah (UK) also held a convention called 'Ijtema' this year which invited Ladies and children from all over the UK to participate in the event. The event included speech and poetry competitions, exhibitions, presentations as well as food and clothing stalls. This was an opportunity for the ladies to gather and promote good relations between the community and increase their religious and social knowledge.

Lajna Ima'illah (UK) has several branches all over the UK who have continued to meet locally - either in person or virtually. The local branches get involved in local charities, fund-raising and religious education.

Further details of the activities during the year are published on Lajna Ima'illah's website www.lajna.org.uk/

Financial Review

The charity raised £1,206,030 (2020 £369,011) from member contributions during the year. This includes £103,396 (2020) £401,357 raised for Orphans and various other humanity causes under various designated projects.

Funds were mainly expendable on the organisation's Annual event, publishing of educational material and office administration costs to further the charities objectives.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2021

Grant Making Policy

Grants are to be provided to Lajna Ima'illah's (UK) members at a regional and local branch level to support the charity's objectives. This is for general administrative expenses, reporting and to allow the furtherance of the charity's objectives at a local level. As part of the grant policy, members are required to submit their annual accounts and report and any unused funds.

Investment Policy and Objectives

The charity has no long-term investments. The trustees are authorised by the memorandum and articles of association to decide on the programs they consider appropriate to further the charity's objectives with guidance from the spiritual head of community, Hadhrat Khalifatul Masih.

Reserves Policy

The Unrestricted funds are primarily expended on the general administration of Lajna Ima'illah's activities and can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when funds are raised for a particular restricted purpose.

Any surplus from Unrestricted Funds at the end of the year will only be utilised at the discretion of trustees. The charity should receive its voluntary membership income consistently throughout the year to allow the organisation to carry on its activities for the next year. The trustees believe this should provide sufficient funds to facilitate the continuity of operations.

Future Plans

Management of Risk

The trustees seek to actively promote the objectives of the charity in the most efficient and effective way in reaching the wider community in the following twelve months. The trustees are confident of increase in funds and activities to further the objectives of charity. This will enable it to continue to meet its responsibilities both to its members and to the wider public.

The management committee continues to identify the major areas of risk to which the association is exposed and has established appropriate systems and procedures to manage and mitigate those risks.

Auditor

MNSK Chartered Accountants were appointed during the year and has indicated its willingness to continue in office.

Statement as to Disclosure of Information to the Auditors

The trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the trustees has confirmed that they have taken all the steps they ought to have taken as trustees to make themselves aware of any relevant audit information and establish that it has been communicated to the auditor.

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.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2021

Statement of Trustees' Responsibilities

The Trustees who are also the directors of Lajna Ima'illah (UK) are responsible for preparing the directors' report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the charity's financial activities as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors should follow best practice and:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards and statements of recommended practice; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation

The directors are responsible for keeping proper accounting records that will enable it to ascertain and disclose the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the companies act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Strategic Review

The charity is dependent on voluntary contributions from its members in the United Kingdom. During the year the charity has seen a growth in its voluntary contributions despite the impact of the pandemic on many members. Lajna Ima'illah (UK) had a surplus at year end.

The members continued to voluntarily contribute throughout the year making the risk to income very low. The charity's focus remains on the improving the moral and spiritual training of its members and to continue with its outreach and social work. The continuous education and awareness of the charity's activities should have a positive impact on our future income.

Approved by the Board of directors/trustees on 29/9/2022 and signed on its behalf by:



Dr Amtul Jamil Fariha Khan

Chairperson

Independent Auditor's Report

Opinion

We have audited the financial statements of LAJNA IMA'ILLAH (UK) (the 'company') for the year ended 30 September 2021 which comprise of Statement of Financial Activities and Balance sheet, the cashflow statement 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 Financial Reporting Standard 101 Reduced Disclosure Framework (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at , and of its Surplus 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 for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor responsibilities for the audit of the financial statements section of our report. We are independent of the 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 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 directors 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 directors/trustees are responsible for the other information contained within the annual report⁴. 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 (Continued)

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 strategic report and the trustees/ directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the trustees/directors' report has 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Director's report or strategic report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 7, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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

To 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.

Independent Auditor's Report (Continued)

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;
- 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. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

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.orq.uk/> auditors' responsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nadia Shafiq Khan ACA FCCA (*Senior Statutory Auditor*)
For and on behalf of MNSK Chartered Accountants, Statutory Auditor
206 Robinhood lane
Hall Green Birmingham, B28 0LG

Date: 

29/9/2022

LAJNA IMA'ILLAH (UK)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
for the year ended 30 September 2021

Notes		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
Donations	2	1,206,030	-	1,206,030	367,914
Charitable activities	2	-	-	-	1,097
Total incoming resources		1,206,030	-	1,206,030	369,011
Expenditure on:					
Raising funds	3	(45,806)	-	(45,806)	(1,968)
Charitable activities	4	(137,511)	-	(137,511)	(12,364)
Total resources expended		(183,317)	-	(183,317)	(14,332)
Net incoming/ (outgoing) resources before transfers being net income/ (expenditure) for the year		1,022,713	-	1,022,713	354,679
Net movement in funds		1,022,713	-	1,022,713	354,679
Reconciliation of funds		1,022,713		1,022,713	354,679
Total funds brought forward		354,679	-	354,679	-
		1,377,392		1,377,392	354,679

The statement of financial activities includes all gains and losses in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on page 12 to 17 form part of these financial statements.

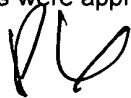
LAJNA IMA'ILLAH (UK)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2021**

Note		2021 £	2020 £
Tangible Fixed Assets			
Fixed Assets	5	2,287	-
Current assets			
Debtors	6		17,297
Cash at bank		1,409,856	366,508
		<u>1,412,143</u>	<u>383,805</u>
Creditors:			
Amounts falling due within one year	7	(34,750)	(29,126)
		<u>1,377,393</u>	<u>354,679</u>
Net current assets			
		<u>1,377,393</u>	<u>354,679</u>
Net assets			
		<u>1,377,393</u>	<u>354,679</u>
Represented by:			
Unrestricted funds	9	1,261,239	238,525
Designated funds	9	19,849	19,849
Restricted funds	9	96,305	96,305
		<u>1,377,393</u>	<u>354,679</u>
Total funds			
		<u>1,377,393</u>	<u>354,679</u>

The accompanying notes are the integral part of this balance sheet.

The financial states were approved the Board of Trustees on ... 29/9/2022 ... and were signed on its behalf by:



Dr Amtul Jamil Fariha Khan

Chairperson

LAJNA IMA'ILLAH (UK)

**STATEMENT OF CASH FLOWS
AS AT 30 SEPTEMBER 2021**

Note	2021 £	2020 £	
Cash flow from Operating activities	9	1,046,247	366,508
		<hr/>	<hr/>
Net cash flow from Operating activities		1,046,327	366,508
		<hr/>	<hr/>
Cash flow from investing activities		-	-
		<hr/>	<hr/>
Purchase of tangible fixed assets		(2,899)	
Net cash flow from Investing activities		-	-
		<hr/>	<hr/>
Net Increase / (decrease) in cash and cash equivalents		1,029,837	366,508
Cash and cash equivalents on 1st October 2020		366,508	-
		<hr/>	<hr/>
Cash and cash equivalents on 30th September 2021		1,409,856	366,508
		<hr/> <hr/>	<hr/> <hr/>
Cash and cash equivalents consist of:			
- Cash at bank and in hand		1,409,856	366,508
		<hr/>	<hr/>

See note 10 for reconciliation of net income / (expenditure) to net cash flow from operating activities.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2021

1. Summary of significant accounting policies

(a) Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

(b) Income: Recognition of income

These are included in the statement of financial activities when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(c) Grants and Donations

Grants and donations are only included in the statement of financial activities when the charity has met the general income recognition criteria (5.10 to 5.12 FRS102 SORP).

(d) Volunteer help

Members of Lajna Imai'llah UK currently operate on a voluntary basis and the value of work is not included in the accounts.

(e) Expenditure: Grants Payable

Grant payments are payable to members to further the charitable obligations. They are expensed during the year when events have created a valid expectation that the charity will discharge its liabilities.

(f) Expenses and Liabilities

Expenses are recognised on an accrual's basis. Liabilities are recognised as soon as there is a legal or constructive obligation requiring the charity to pay out resources.

(g) Taxation

The charity has the duty to submit the corporation tax return since the notice of requiring the return was served from the HMRC. An application to grant the gift aid status has been submitted after the year end. All sources of income are generated via charitable activities for the year ended 30 September 2021, therefore the charity is exempt from corporation tax in this year.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2021

(h) Fund Accounting

Unrestricted funds are those funds which are spent at the discretion of the management committee for the purpose of meeting the charity's objectives.

Designated funds are those restricted funds that have been given to the charity for a purpose and set aside by the trustees for particular purposes as defined by the management committee. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are spent in accordance with specific instructions from the donors and for the funds it was collected on behalf of.

(i) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

IT equipment 33% straight-line basis

(j) Going concern

The financial statements have been prepared on a going concern basis, as the trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern. COVID-19 is not expected to have a significant impact on the Charity. It expects that COVID-19 might have some impact, though not significant, for example, in relation to expected future performance. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(k) DONATIONS AND GIFTS

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

(l) GRANTS PAYABLE

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

(m) 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.

(n) 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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2021

2. Analysis of Income 2021

	Unrestricted £	Restricted £	2021 Total £
Donations			
Lajna	362,916	-	362,916
Nasirat	13,489	-	13,489
Ijtema	141,773	-	141,773
Sports	23,602	-	23,602
Amtul Hayee Library	11,423	-	11,423
Khidmate Khalq Tehrik	20,846	-	20,846
Lajna premises	6,843	-	6,843
Social Fund General	16,441	-	16,441
Social Fund Designated	-	-	-
Aisha Maternity Hospital	401,357	-	401,357
Publication Income	207,340	-	207,340
	<hr/>	<hr/>	<hr/>
Total from charitable income	1,206,030	-	1,206,030
	<hr/>	<hr/>	<hr/>

2a. Analysis of Income 2020

	Unrestricted £	Restricted £	2020 Total £
Donations			
Lajna	158,324	-	158,324
Nasirat	6,672	-	6,672
Ijtema	68,410	-	68,410
Sports	11,168	-	11,168
Amtul Hayee Library	5,013	-	5,013
Lajna premises	239	-	239
Social Fund General	1,934	-	1,934
Social Fund Designated	-	19,849	19,849
Aisha Maternity Hospital	-	96,305	96,305
Publication Income	1,097	-	1,097
	<hr/>	<hr/>	<hr/>
Total from charitable income	252,857	116,154	369,011
	<hr/>	<hr/>	<hr/>

3. Analysis of Expenditure 2021 – Raising Funds

	Unrestricted £	Restricted £	2021 Total £
Bank Charges/Administration	7,194	-	7,194
Office Running and Maintenance Costs	27,904	-	27,904
I.T Costs	9,531	-	9,531
Office Refreshments	1,177	-	1,177
	<hr/>	<hr/>	<hr/>
Expenditure on Raising Funds	45,806	-	45,806
	<hr/>	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2021

3a. Analysis of Expenditure 2020 – Raising Funds

	Unrestricted	Restricted	2020 Total
	£	£	£
Bank Charges/Administration	413	-	413
Office Running and Maintenance Costs	994	-	994
I.T Costs	457	-	457
Office Refreshments	104	-	104
	<hr/>	<hr/>	<hr/>
Expenditure on Raising Funds	1,968	-	1,968
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. Analysis of Expenditure 2021 – Charitable Activities

	Unrestricted	Restricted	2021 Total
	£	£	£
PR & Publishing	7,398	-	7,398
COVID 19 Response – PPE	26,243	-	26,243
Website	1,648	-	1,648
Donation	47,832	-	47,832
Ijetma costs	52,890	-	52,890
Governance Costs			
Independent examination	-	-	-
Audit fee	1,500	-	1,500
	<hr/>	<hr/>	<hr/>
Expenditure on Charitable Activities	137,511	-	137,511
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4a. Analysis of Expenditure 2020 – Charitable Activities

	Unrestricted	Restricted	2020 Total
	£	£	£
Printing, Postage, Stationery & Admin	1,638	-	1,638
PR & Publishing	8,830	-	8,830
COVID 19 Response – PPE	781	-	781
Website	173	-	173
Seminar Refreshments	442	-	442
Governance Costs			
Independent examination	500	-	500
	<hr/>	<hr/>	<hr/>
Expenditure on Charitable Activities	12,364	-	12,364
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2021

5. Fixed Assets		
Tangible Assets		
		Furniture & Computer Equipment
Cost		
At 1 October 2020		-
Additions		2,899
At 30 September 2021		2,899
Depreciation		
At 1 October 2020		-
Depreciation Charge		612
At 30 September 2021		612
Net Book Value		
As 1 October 2020		-
At 30 September 2021		2,287
 6. Debtors		
	2021	2020
	£	£
Total amount due from Branches	-	17,297
	-	17,297
 7. Creditors: Amounts falling due within one year		
	2021	2020
	£	£
Trade creditors	-	10,032
Other creditors	-	18,594
Accruals and deferred income	34,750	500
	34,750	29,126
 8. Designated Funds		
The income funds of the charity include restricted funds comprising the following unexpended balances of donations held on trust for specific purposes:		
	2021	2020
	£	£
Aisha Maternity Hospital (note 9.1)	-	96,305
Social Fund Designated (note 9.2)	-	19,849
	422,204	116,154

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2021

9.1 Lajna Ima'illah UK has undertaken this noble project to build a maternity hospital in Sierra Leone to alleviate poverty and provide health services for women giving birth.

9.2 This designated fund was launched in August 2020 to collect funds for local foodbanks.

9. Reconciliation of movements in funds

	Incoming resources £	Outgoing resources £	30 September 2021 £
Unrestricted funds	1,206,030	(183,317)	1,022,713
Designated funds			
Social Fund Designated	-	-	-
Restricted funds			
Aisha Maternity Hospital	-	-	-
Total funds	1,206,030	(183,317)	1,022,713

9a. Reconciliation of movements in funds

	Incoming resources £	Outgoing resources £	30 September 2020 £
Unrestricted funds	252,857	(14,332)	238,525
Designated funds			
Social Fund Designated	19,849	-	19,849
Restricted funds			
Aisha Maternity Hospital	96,305	-	96,305
Total funds	369,011	(14,332)	354,679

Designated funds

The designated fund is a fund the Trustees have agreed to collect for general social projects than run throughout the year. These funds are ring-fenced to keep separate from other specific social work. Any funds collected in this category can be utilised at the discretion of the trustees for any existing and future social projects referred to as "Khidmat-e-Khalq" activities.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2021

Restricted funds

Lajna Ima'illah UK has undertaken this noble project to build a maternity hospital in Sierra Leone as part of celebrating, in 2022, a hundred years of formation of the Lajna Ima'illah organisation. This fund was set up to alleviate poverty and provide health services for women giving birth in a country where the birth death rate is very high.

10. Analysis of net assets between funds

	General Funds £	Designated funds £	Restricted funds £	Total £
Fund balances on 30 September 2021 are represented by:				
Fixed assets	2,287	-	-	2,987
Current assets	1,409,856	-	-	1,429,706
Current liabilities	(34,750)	-	-	(34,750)
	<u>1,377,393</u>	<u>-</u>	<u>-</u>	<u>1,394,954</u>

10a. Analysis of net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total £
Fund balances on 30 September 2020 are represented by:				
Current assets	267,651	19,849	96,305	383,805
Current liabilities	(29,126)	-	-	(29,126)
	<u>238,525</u>	<u>19,849</u>	<u>96,305</u>	<u>354,679</u>

11. Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net income for the year	1,022,713	354,679
Increase in creditors	17,297	29,126
(decrease) in debtors	5,624	(17,297)
	<u>1,046,247</u>	<u>366,508</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2021

12 Trustees Remuneration and Benefits

There was no remuneration paid and no benefits provided to trustees for the year ended 30 September 2021. Trustees incurred expenses during the period on behalf of the charity totalling £1,897.26 (2020: £1,110) which were paid at year end.

13 Post Balance Sheet Events

In early 2020, because of the rapid spread of the COVID 19 strain the government declared the UK was officially in a Pandemic leading to disruption of business and economic activities and wider economic uncertainty. It is not practical to determine the long-term impact of COVID 19 on the charity. The charity does not believe there are any subsequent events identified since the balance sheet date affecting the charity.

14 Related Party Disclosures

The trustees of the charity key management and are all volunteers. They do not receive remuneration for their services.

Donations made by trustees to the charity in 2021 totalled £3,062.00 (2020: £1,390).

LAJNA IMA'ILLAH (UK)

England & Wales - Charity number 1189468

Accounts

Registered in England and Wales
Company No: 12431617
Charity No: 1189468

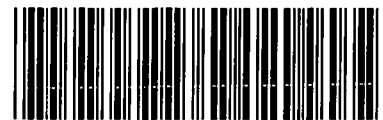
LAJNA IMA'ILLAH (UK)

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

30 SEPTEMBER 2020

TUESDAY



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29/06/2021

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COMPANIES HOUSE

LAJNA IMA'ILLAH (UK)

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LAJNA IMA'ILLAH (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Name	LAJNA IMA'ILLAH (UK)
Company number	12431617
Charity number	1189468
Trustees and directors:	Dr Amtul Jamil Fariha Khan Rubina Nasser Safiyya Amtullah Salam Nadia Choudhry Michelle Geraldine Rahman
Registered Office	Aiwan-E-Nusrat Unit B1 Endeavour Place Alton Road, 11 Coxbridge Business Park Farnham, England GU10 5EH
Website	www.lajna.org.uk/
Bankers	Nat West Bank Plc Chatham Customer Service Centre Western Avenue, Waterside Court Chatham Maritime, Chatham Kent, United Kingdom ME4 4RT
Independent Examiners	Nadia Shafiq Khan ACA FCCA MNSK Chartered Accountants 206 Robinhood Lane Birmingham, United Kingdom B28 0LG

DIRECTORS' AND TRUSTEES' REPORT
Year ended 30 September 2020

The board of directors (who are also Trustees of Lajna Ima'illah (UK) for the purposes of Charity law) are pleased to present their report and the financial statements for the period ended 30 September 2020.

Structure, Governance and Management

Lajna Ima'illah (UK) is a company limited by guarantee and was incorporated on 29th January 2020. It is governed by the memorandum and articles. Beyond the legal framework, the organisation complies with the international constitution of Ahmadiyya Muslim Association (AMA UK) and as such is directly responsible to Hadhrat Mirza Masroor Ahmad, the fifth successor of Hadhrat Mirza Ghulam Ahmad of Qadian, India, the promised messiah and founder of the Ahmadiyya Muslim Community. The current head of the community will hereafter be referred to as 'Hadhrat Khalifatul Masih'.

The directors/ trustees are members of a management committee ("Majlis Aamla") that has the responsibility for the administration of the charity. One of the directors / trustees, being the president ("Sadr") is elected at a consultative council ("Majlis Shura") subject to the approval of Hadhrat Khalifatul Masih and serves for a period of two years. The remaining trustees / directors and office bearers in the Majlis Aamla are appointed by the sadr, again subject to the approval of Hadhrat Khalifatul Masih.

The Majlis-Shura is held annually and the Majlis Aamla meet monthly to discuss administrative matters and the ongoing charitable work by the organisation. All trustees / directors are trained in service and regular meetings are held to define roles and 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 is held annually to provide training to members.

Objectives and Activities

The principal objective of the charity is to advance the Islamic Faith as expounded by Hadrat Mirza Ghulam Ahmad of Qadian; The promised messiah and the founder of the Ahmadiyya movement in Islam and interpreted by his successor known as Khalifatul Masih and education for the public benefit through its members, who are Ahmadi Muslim women and girls throughout England and Wales. Our founding principles focus on autonomy, women leading women and working together empowering each other.

Specifically, our founding principles are:

- For women to come together to increase their knowledge and spread it.
- To uphold the spirit of unity under our unique spiritual guidance of Khilafat.
- To work at ever improving our morals and spirituality.
- Be fully aware of the responsibility of bringing up of our children.
- Regardless of social standing, to consider all women as sisters and equals.
- To serve Islam in practical ways and to help those brothers and sisters who are in need.
- To serve mankind by carrying out our charitable work throughout the country.
- Above all to try and attain all this through prayers.

All our work stems from spiritual education and training and includes:

- Outreach work and social welfare activities
- Industry and handicraft endeavours
- Physical health programmes

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2020

Public Benefit

Lajna Ima'illah UK promotes religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths including awareness of their distinctive features and their common ground to promote good relations between persons of different faiths.

Lajna Ima'illah UK aim to provide relief of those in need anywhere in the world by reason of youth, age, ill-health, disability, financial hardship, poverty, or other disadvantage by providing grants, bursaries, items and services to individuals in need and/or charities, or other organisations working for the purpose of these objects.

Achievements and Performances

Lajna Ima'illah (UK) was active in educating others about the true Islam, providing education to its members, and carrying out charitable work.

Lajna Ima'illah (UK) has a department dedicated to serving humanity ("Khidmat-e-Khalq") and the focus of this year's activities was "service to mankind".

Efforts during the Covid-19 Pandemic:

Lajna Ima'illah (UK) has donated over 70,000 PPE items to various hospitals, care homes and other organisations. It also supported households by delivering prescriptions, assisting the elderly with shopping and providing essential food packages. Lajna Ima'illah (UK) provided over 2,600 food packages for NHS frontline staff and 60 members registered as NHS volunteer responders.

Further details of the activities during the year is published on Lajna Ima'illah's website www.lajna.org.uk/

Financial Review

The charity raised £251,760 from member contributions during the year and a total of £369,011 including other restricted receipts. This includes £96,305 raised for Lajna Ima'illah (UK) initiative 'Aisha Maternity Project' which will provide maternity care in Sierra Leone and £19,849 being raised for designated food bank charities.

Funds were mainly expendable on the publishing of educational material and office administration costs to further the charities objectives.

In line with our objectives, surplus funds not used in the year were set aside and only to be used with the further approval of the board of trustees. No transfers were made during the year.

Grant Making Policy

Grants are to be provided to Lajna Ima'illah's (UK) members at a regional and local branch level to support the charity's objectives. This is for general administrative expenses, reporting and to allow the furtherance of the charity's objectives at a local level. As part of the grant policy, members are required to submit their annual accounts and report and any unused funds.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2020

Investment Policy and Objectives

The charity has no long-term investments. The trustees are authorised by the memorandum and articles of association to decide on the programs they consider appropriate to further the charity's objectives with guidance from the spiritual head of community, Hadhrat Khalifatul Masih.

Reserves Policy

The Unrestricted funds are primarily expended on the general administration of Lajna Ima'illah's activities and can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when funds are raised for a particular restricted purpose.

Any surplus from Unrestricted Funds at the end of the year will only be utilised at the discretion of trustees. The charity should receive its voluntary membership income consistently throughout the year to allow the organisation to carry on its activities for the next year. The trustees believe this should provide sufficient funds to facilitate the continuity of operations.

Future Plans

The trustees seek to actively promote the objectives of the charity in the most efficient and effective way in reaching the wider community in the following twelve months. The trustees are confident of increase in funds and activities to further the objectives of charity. This will enable it to continue to meet its responsibilities both to its members and to the wider public.

Management of Risk

The management committee continues to identify the major areas of risk to which the association is exposed and has established appropriate systems and procedures to manage and mitigate those risks.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2020

Statement of Trustees' Responsibilities

The Trustees who are also the directors of Lajna Ima'illah (UK) are responsible for preparing the directors' report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the charity's financial activities as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors should follow best practice and:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards and statements of recommended practice; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation

The directors are responsible for keeping proper accounting records that will enable it to ascertain and disclose the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the companies act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Strategic Review

The charity is dependent on voluntary contributions from its members in the United Kingdom. During the year the charity has seen a growth in its voluntary contributions despite the impact of the pandemic on many members. Lajna Ima'illah (UK) had a surplus at year end.

The members continued to voluntarily contribute throughout the year making the risk to income very low. The charity's focus remains on the improving the moral and spiritual training of its members and to continue with its outreach and social work. The continuous education and awareness of the charity's activities should have a positive impact on our future income.

Approved by the Board of directors/trustees on 28/6/21 and signed on its behalf by:



Dr Amtul Jamil Fariha Khan

Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES (continued)
Year ended 30 September 2020

Independent examiner's report to the trustees of Lajna Ima'illah (UK)

I report to the charity trustees on my examination of the accounts of the company for the period ended 30 September 2020.

Responsibilities and basis of report

As the charity 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 the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a registered member of ICAEW, 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 that in any material respect:

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.



Nadia Shafiq Khan ACA FCCA
ICAEW / ACCA
MNSK Chartered Accountants
206 Robinhood lane
Hall Green Birmingham
B28 0LG

Date: 28-06-2021

LAJNA IMA'ILLAH (UK)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
for the year ended 30 September 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Incoming resources				
Donations	2	251,760	116,154	367,914
Charitable activities	2	1,097	-	1,097
Total incoming resources		252,857	116,154	369,011
Expenditure on:				
Raising funds	3	(1,968)	-	(1,968)
Charitable activities	4	(12,364)	-	(12,364)
Total resources expended		(14,332)	-	(14,332)
Net incoming resources		238,525	116,154	354,679
Net movement in funds		238,525	116,154	354,679
Reconciliation of funds and total funds carried forward		238,525	116,154	354,679

The statement of financial activities includes all gains and losses in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on page 12 to 17 form part of these financial statements.

LAJNA 'IMA'ILLAH (UK)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2020**

	Note	£	2020 £
Current assets			
Debtors	5		17,297
Cash at bank			366,508
			<u>383,805</u>
Creditors:			
Amounts falling due within one year	6		(29,126)
			<u>354,679</u>
Net current assets			<u>354,679</u>
Net assets			<u><u>354,679</u></u>
Represented by:			
Unrestricted funds	9		238,525
Designated funds	9		19,849
Restricted funds	9		96,305
			<u>354,679</u>
Total funds			<u><u>354,679</u></u>

The Charitable Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the ended 31 March 2021 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 the financial statements, which give a true and fair view of the state of affairs of the charity 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial states were approved the Board of Trustees on 28/6/21 and were signed on its behalf by:



Dr Amtul Jamil Fariha Khan

Chairperson

LAJNA IMA'ILLAH (UK)

**STATEMENT OF CASH FLOWS
AS AT 30 SEPTEMBER 2020**

		2020
	Note	£
Cash flow from Operating activities	9	366,508
Net cash flow from Operating activities		366,508
Cash flow from investing activities		-
Net cash flow from Investing activities		-
Net Increase / (decrease) in cash and cash equivalents		366,508
Cash and cash equivalents at 1st October 2019		-
Cash and cash equivalents at 30th September 2020		366,508
Cash and cash equivalents consists of:		
- Cash at bank and in hand		366,508

See note 10 for reconciliation of net income / (expenditure) to net cash flow from operating activities.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2020

1. Summary of significant accounting policies

(a) Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

(b) Income: Recognition of income

These are included in the statement of financial activities when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

(c) Grants and Donations

Grants and donations are only included in the statement of financial activities when the charity has met the general income recognition criteria (5.10 to 5.12 FRS102 SORP).

(d) Volunteer help

Members of Lajna Imai'llah UK currently operate on a voluntary basis and the value of work is not included in the accounts.

(e) Expenditure: Grants Payable

Grant payments are payable to members to further the charitable obligations. They are expensed during the year when events have created a valid expectation that the charity will discharge its liabilities.

(f) Expenses and Liabilities

Expenses are recognised on an accrual's basis. Liabilities are recognised as soon as there is a legal or constructive obligation requiring the charity to pay out resources.

(g) Taxation

The charity has the duty to submit the corporation tax return since the notice of requiring the return was served from the HMRC. An application to grant the gift aid status has been submitted after the year end. All sources of income are generated via charitable activities for the year ended 30 September 2020, therefore the charity is exempt from corporation tax in this year.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2020

(h) Fund Accounting

Unrestricted funds are those funds which are spent at the discretion of the management committee for the purpose of meeting the charity's objectives.

Designated funds are those restricted funds that have been given to the charity for a purpose and set aside by the trustees for particular purposes as defined by the management committee. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are spent in accordance with specific instructions from the donors and for the funds it was collected on behalf of.

(i) Going concern

The financial statements have been prepared on a going concern basis, as the trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern. COVID-19 is not expected to have a significant impact on the Charity. It expects that COVID-19 might have some impact, though not significant, for example, in relation to expected future performance. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

LAJNA IMA'ILLAH (UK)

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2020

2. Analysis of Income 2020

	Unrestricted £	Restricted £	2020 Total £
Donations			
Lajna	158,324	-	158,324
Nasirat	6,672	-	6,672
Ijtema	68,410	-	68,410
Sports	11,168	-	11,168
Amtul Hayee Library	5,013	-	5,013
Lajna premises	239	-	239
Social Fund General	1,934	-	1,934
Social Fund Designated	-	19,849	19,849
Aisha Maternity Hospital	-	96,305	96,305
Publication Income	1,097	-	1,097
	<u>252,857</u>	<u>116,154</u>	<u>369,011</u>
Total from charitable income	<u>252,857</u>	<u>116,154</u>	<u>369,011</u>

3. Analysis of Expenditure 2020 – Raising Funds

	Unrestricted £	Restricted £	2020 Total £
Bank Charges/Administration	413	-	413
Office Running and Maintenance Costs	994	-	994
I.T Costs	457	-	457
Office Refreshments	104	-	104
	<u>1,968</u>	<u>-</u>	<u>1,968</u>
Expenditure on Raising Funds	<u>1,968</u>	<u>-</u>	<u>1,968</u>

4. Analysis of Expenditure 2020 – Charitable Activities

	Unrestricted £	Restricted £	2020 Total £
Printing, Postage, Stationery & Admin	1,638	-	1,638
PR & Publishing	8,830	-	8,830
COVID 19 Response – PPE	781	-	781
Website	173	-	173
Seminar Refreshments	442	-	442
Governance Costs			
Independent examination	500	-	500
	<u>12,364</u>	<u>-</u>	<u>12,364</u>
Expenditure on Charitable Activities	<u>12,364</u>	<u>-</u>	<u>12,364</u>

LAJNA IMA'ILLAH (UK)

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2020

5. Debtors	2020
	£
Total amount due from Branches	17,297
	<hr/>
	17,297
	<hr/> <hr/>

6. Creditors: Amounts falling due within one year	2020
	£
Trade creditors	10,032
Other creditors	18,594
Accruals and deferred income	500
	<hr/>
	29,126
	<hr/> <hr/>

7. Restricted Funds

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

	2020
	£
Aisha Maternity Hospital (note 9.1)	96,305
Social Fund Designated (note 9.2)	19,849
	<hr/>
	116,154
	<hr/> <hr/>

9.1 Lajna Ima'illah UK has undertaken this noble project to build a maternity hospital in Sierra Leone to alleviate poverty and provide health services for women giving birth.

9.2 This designated fund was launched in August 2020 to collect funds for local foodbanks.

LAJNA IMA'ILLAH (UK)

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2020

8. Reconciliation of movements in funds

	Incoming resources £	Outgoing resources £	30 September 2020 £
Unrestricted funds	252,857	(14,332)	238,525
Designated funds			
Social Fund Designated	19,849	-	19,849
Restricted funds			
Aisha Maternity Hospital	96,305	-	96,305
Total funds	369,011	(14,332)	354,679

Designated funds

The designated fund is a fund the Trustees have agreed to collect for general social projects than run throughout the year. These funds are ring-fenced to keep separate from other specific social work. Any funds collected in this category can be utilised at the discretion of the trustees for any existing and future social projects referred to as "Khidmat-e-Khalq" activities.

Restricted funds

Lajna Ima'illah UK has undertaken this noble project to build a maternity hospital in Sierra Leone as part of celebrating, in 2022, a hundred years of formation of the Lajna Ima'illah organisation. This fund was set up to alleviate poverty and provide health services for women giving birth in a country where the birth death rate is very high.

9. Analysis of net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total £
Fund balances on 30 September 2020 are represented by:				
Current assets	267,651	19,849	96,305	383,805
Current liabilities	(29,126)	-	-	(29,126)
Total net assets	238,525	19,849	96,305	354,679

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2020

10. Reconciliation of net income / (expenditure) to net cash flow from operating activities		2020
		£
	Net income for the year	354,679
	Increase in creditors	29,126
	(Increase) in debtors	(17,297)
		<hr/>
	Net cash flow from operating activities	366,508
		<hr/> <hr/>

11 Trustees Remuneration and Benefits

There was no remuneration paid and no benefits provided to trustees for the year ended 30 September 2020. Trustees incurred expenses during the period on behalf of the charity totalling £1,110 appearing as payable in other creditors.

12 Post Balance Sheet Events

In early 2020, because of the rapid spread of the COVID 19 strain the government declared the UK was officially in a Pandemic leading to disruption of business and economic activities and wider economic uncertainty. It is not practical to determine the long-term impact of COVID 19 on the charity. The charity does not believe there are any subsequent events identified since the balance sheet date affecting the charity.

13 Related Party Disclosures

The trustees of the charity key management and are all volunteers. They do not receive remuneration for their services.

Donations made by trustees to the charity in 2020 totalled £1,390.