

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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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

		Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020
	Notes	£	£	£
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
			<hr/> 383,805
Creditors:			
Amounts falling due within one year	6		(29,126)
			<hr/>
Net current assets			354,679
			<hr/>
Net assets			354,679
			<hr/> <hr/>
Represented by:			
Unrestricted funds	9		238,525
Designated funds	9		19,849
Restricted funds	9		96,305
			<hr/>
Total funds			354,679
			<hr/> <hr/>

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**

	Note	2020 £
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.

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
	<hr/>	<hr/>	<hr/>
Total from charitable income	252,857	116,154	369,011
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>
Expenditure on Raising Funds	1,968	-	1,968
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>
Expenditure on Charitable Activities	12,364	-	12,364
	<hr/>	<hr/>	<hr/>

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/>

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/>

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/>

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.

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.