

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



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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.org.uk/ auditors' responsibilities](http://www.frc.org.uk/auditors%20responsibilities). 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

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
		<u>1,206,030</u>	<u>-</u>	<u>1,206,030</u>	<u>369,011</u>
Total incoming resources					
Expenditure on:					
Raising funds	3	(45,806)	-	(45,806)	(1,968)
Charitable activities	4	(137,511)	-	(137,511)	(12,364)
		<u>(183,317)</u>	<u>-</u>	<u>(183,317)</u>	<u>(14,332)</u>
Total resources expended					
Net incoming/ (outgoing) resources before transfers being net income/ (expenditure) for the year		1,022,713	-	1,022,713	354,679
		<u>1,022,713</u>	<u>-</u>	<u>1,022,713</u>	<u>354,679</u>
Net movement in funds					
		<u>1,022,713</u>	<u>-</u>	<u>1,022,713</u>	<u>354,679</u>
Reconciliation of funds		1,022,713		1,022,713	354,679
Total funds brought forward		354,679	-	354,679	-
		<u>1,377,392</u>	<u>-</u>	<u>1,377,392</u>	<u>354,679</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 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><u>1,377,393</u></u>	<u><u>354,679</u></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><u>1,377,393</u></u>	<u><u>354,679</u></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

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/>

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/>

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/>

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
	<u> </u>	<u> </u>	<u> </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>1,022,713</u>

9a. Reconciliation of movements in funds

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

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> </u>	<u> </u>	<u> </u>	<u> </u>
Total net assets	1,377,393	-	-	1,394,954
	<u> </u>	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>	<u> </u>
Total net assets	238,525	19,849	96,305	354,679
	<u> </u>	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>
Net cash flow from operating activities	1,046,247	366,508
	<u> </u>	<u> </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).