

LAJNA IMA'ILLAH (UK)

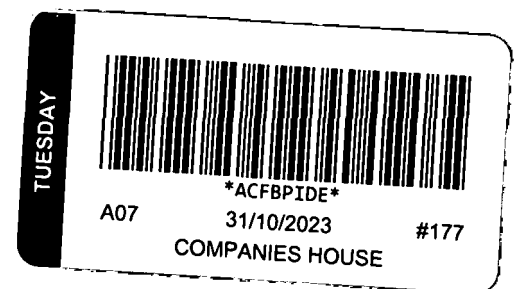
**Registered in England and Wales
Company No: 12431617
Charity No: 1189468**

LAJNA IMA'ILLAH (UK)

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

30 SEPTEMBER 2022



CONTENTS

Legal and administrative information	3
Directors' and Trustees' report	4-8
Independent examiners' report	9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13-20

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

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.

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
		<u>1,637,946</u>	<u>1,412,143</u>
Creditors:			
Amounts falling due within one year	6	(106,348)	(34,750)
Net current assets		<u>1,531,598</u>	<u>1,377,393</u>
Net assets		<u><u>1,531,598</u></u>	<u><u>1,377,393</u></u>
Represented by:			
Unrestricted funds	8	1,511,749	1,261,239
Designated funds	8	19,849	19,849
Restricted funds	8	-	96,305
Total funds		<u><u>1,531,598</u></u>	<u><u>1,377,393</u></u>

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
		<hr/>	<hr/>
Net cash flow from Operating activities		229,087	1,046,247
		<hr/>	<hr/>
Cash flow from investing activities		-	-
		<hr/>	<hr/>
Purchase of tangible fixed assets		(41,603)	(2,899)
Net cash flow from Investing activities		-	-
		<hr/>	<hr/>
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
		<hr/>	<hr/>
Cash and cash equivalents at 30th September 2022		1,597,340	1,409,856
		<hr/> <hr/>	<hr/> <hr/>
Cash and cash equivalents consists of:			
- Cash at bank and in hand		1,597,340	1,409,856
		<hr/>	<hr/>

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/>

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/>

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)
	<hr/>	<hr/>	<hr/>	<hr/>
Total net assets	1,531,598	-	-	1,531,598
	<hr/>	<hr/>	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>	<hr/>
Total net assets	1,377,393	-	-	1,377,393
	<hr/>	<hr/>	<hr/>	<hr/>

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	229,087	1,046,247
	<hr/> <hr/>	<hr/> <hr/>

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)