

LAJNA IMA'ILLAH (UK)

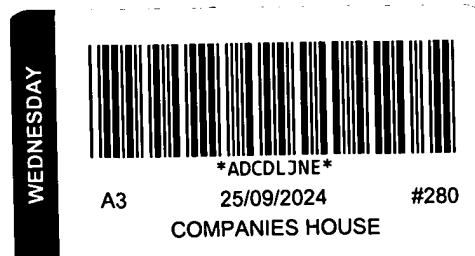
Registered in England and Wales
Company No: 12431617
Charity No: 1189468

LAJNA IMA'ILLAH (UK)

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

30 SEPTEMBER 2023



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LEGAL AND ADMINISTRATIVE INFORMATION

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

DIRECTORS' AND TRUSTEES' REPORT
Year ended 30 September 2023

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

Structure, Governance and Management

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

The Directors/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 2023

Public Benefit

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

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

Achievements and Performances

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

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

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

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

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

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

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

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

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

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

National Lajna Shura (Annual Meeting of Lajna Council Members)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Review

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

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

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

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

Grant Making Policy

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

Investment Policy and Objectives

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

Reserves Policy

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

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

Employment Policy

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

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

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

Future Plans

Management of Risk

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

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

Statement as to Disclosure of Information to the Auditors

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

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

Although the charity would maintain restricted funds to deal with incoming resources that are earmarked for a particular purpose by donors, sponsors, and other funders, Ahmadiyya Muslim Jamaat International does not hold any funds, and the trustees do not anticipate that it will in the future hold any funds, as the custodian for any third party.

Statement of Trustees' Responsibilities

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

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

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

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

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

Strategic Review

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

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

Auditor

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

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

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

small company provisions

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

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



Dr Qurratul-Ain Anni Rehman
Chairperson

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

Opinion

We have audited the financial statements of LAJNA IMA'ILLAH (UK) (the 'company') for the year ended 30 September 2023 which comprise statement of financial activities and balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* and United Kingdom Generally Accepted Accounting Practice.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 September 2023, and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report⁴, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report⁴. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit [; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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

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

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

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

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

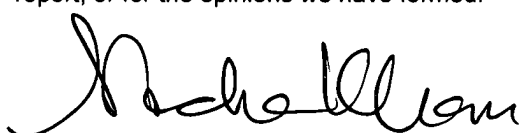
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

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

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Name: Nadia Shafiq Khan (Senior Statutory Auditor)

For and on behalf of MNSK Limited

ICAEW and ACCA

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

Date: **20-09-24**

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

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

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

All incoming resources and resources expended derive from continuing activities.

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

**BALANCE SHEET
AS AT 30 SEPTEMBER 2023**

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

The accompanying notes integral part of this balance sheet.

The trustees acknowledge their responsibilities for:

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

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

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



Dr Qurratul-Ain Anni Rehman
Chairperson

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

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

1. Summary of significant accounting policies

(a) Basis of preparation

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

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

(b) Income: Recognition of income

These are included in the statement of financial activities when:

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

(c) Grants and Donations

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

(d) Volunteer help

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

(e) Expenditure: Grants Payable

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

(f) Expenses and Liabilities

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

(g) Taxation

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

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

(h) Fund Accounting

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

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

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

(i) Tangible Fixed Assets

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

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

IT equipment 33% straight line basis

Other Equipment 20% straight line basis

Office Furniture 25% straight line basis

Building improvements 10% straight line

(j) Going concern

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

(k) Donations and Gifts

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

(l) Grants Payable

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

(m) Governance

Governance costs are the costs associated with the constitutional and statutory arrangements of the Charity as opposed to those costs associated with income generation or charitable activity. Included within this category are costs associated with the strategic rather than day to day management of the Charity's activities. These costs include external audit and reimbursed trustee expenses.

(n) Funds

Unrestricted funds are donations and other incoming resources receivable or generated in furtherance of the Charity's objectives without further specified purpose and are available as general funds. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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

2. Analysis of Income 2023

	Unrestricted £	Restricted £	2023 Total £
Donations			
Lajna	438,597	-	438,597
Nasirat	13,142	-	13,142
Ijtema	174,336	-	174,336
Sports	23,473	-	23,473
Amtul Hayee Library	11,223	-	11,223
Khidmate Khalq Tehrik	11,200	-	11,200
Lajna Premises	59	-	59
Social Fund General	225,179	-	225,179
Social Fund Designated	118,569	-	118,569
Aisha Maternity Hospital	93,963	-	93,963
Publication Income	17,503	-	17,503
Other Income	22	-	22
	<hr/>	<hr/>	<hr/>
Total from charitable income	1,127,267	-	1,127,267
	<hr/>	<hr/>	<hr/>

2a. Analysis of Income 2022

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

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

3. Analysis of Expenditure 2023 – Raising Funds

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

3a. Analysis of Expenditure 2022 – Raising Funds

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

4. Analysis of Expenditure 2023 – Charitable Activities

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

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

4a. Analysis of Expenditure 2022 – Charitable Activities

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

5. Fixed Assets**Tangible Assets**

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

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

6. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	137,371	106,348
	<u>137,371</u>	<u>106,348</u>

7. Debtors: Amounts falling due within one year

	2023 £	2022 £
Accruals income	15,160	-
	<u>15,160</u>	<u>-</u>

8. Reconciliation of movements in funds - 2023

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

8a. Reconciliation of movements in funds - 2022

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

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

Designated funds

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

Restricted funds

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

9. Analysis of net assets between funds - 2023

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

9a. Analysis of net assets between funds - 2022

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

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

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

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

11 Trustees Remuneration and Benefits

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

12 Analysis of Staff Costs

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

13 Post Balance Sheet Events

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

14 Related Party Disclosures

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

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