

Inayatiyya UK

England & Wales · Charity number 255354

Details

Other names	SUFI ORDER (UK), THE SUFI ORDER, THE SUFI ORDER (UK), LONDON SUFI CENTRE
Status	Registered
Legal form	Other
Registered	1968-04-16
Register	View on the Charity Commission register

Contact

Address	Beauchamp Lodge 2 Warwick Crescent London W2 6NE
Phone	02072663099
Email	sufiorderuk@gmail.com
Website	www.sufiorderuk.org

Activities

Objects: THE ORDER IS ESTABLISHED FOR THE ADVANCEMENT OF RELIGION THROUGH (I) THE STUDY OF COMPARATIVE RELIGION FROM A STANDPOINT UNBAISED BY ANY PARTICULAR DOGMA OR CREED.(II) THE ORGANISATION AND PUBLICATION OF RESEARCH INTO THE LEARNING OF THE ESOTERIC AND MYSTICAL SCHOOLS ATTACHED TO THE WORLD RELIGIONS INCLUDING THAT OF THE SUFIS,(III) THE ESTABLISHMENT OF MUTUAL TOLERANCE UNDERSTANDING AND CO-OPERATION BETWEEN THE RELIGIONS OF THE WORLD.

Activities: Provide a programme of spiritual training to bring about a deep personal transformation, culminating in a balanced, harmonious and creative life. Serve God and humanity by helping to relieve suffering, promoting understanding and acceptance among adherents of various faiths, and encouraging the unfoldment of universal loving kinship.

Classification

- **How:** Provides Services
- **What:** Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£51,066	£48,751	-	-
2024-05-31	£83,795	£55,724	-	-
2023-05-31	£22,859	£21,979	-	-
2022-05-31	£27,226	£51,601	-	-
2021-05-31	£26,651	£27,934	-	-

Trustees

Name	Role	Appointed
Eve Coulter Salomon CBE	Chair	2024-09-14
Angela Hazel Gruber		2024-09-14
Margaret Clare Hannah		2025-04-01

Inayatiyya UK

England & Wales - Charity number 255354

Accounts

Charity registration number 255354 (England and Wales)

THE INAYATIYYA UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

THE INAYATIYYA UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E C Salomon CBE	(Appointed 14 September 2024)
	Mrs A H Gruber	(Appointed 14 September 2024)
	Mrs K J Hanna	(Appointed 14 September 2024)
	Dr Margaret Hannah	(Appointed 1 April 2025)

Charity number (England and Wales) 255354

Independent examiner
James Todd and Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
England
PO20 2EW

THE INAYATIYYA UK

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THE INAYATIYYA UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

The trustees present their annual report and financial statements for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Charity has been established for the advancement of religion through

- 1) the study of comparative religion from a standpoint unbiased by any particular dogma or creed;
- 2) the organisation and publication of research into the learning of the esoteric and mystical schools attached to the world religions, including that of the Sufis;
- 3) the establishment of mutual tolerance, understanding and co-operation between the religions of the world.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The past year has been one of considerable change within the Inayatiyya UK (Sufi Order UK) as we've seen new leadership emerge. At the AGM in September 2024, all the trustees stepped down to be replaced by three new ones (Eve Salomon - Chair, Angela Gruber and Kim Hanna), since added to by a fourth, Margaret Hannah. A revised Constitution was adopted to reflect the organisational arrangements more accurately and to enable more democratic involvement of the Order's initiated members. We have introduced more robust accounting processes with the appointment of a bookkeeper and improved our processes for the collection of Gift Aid.

Since then, the new trustees have been meeting regularly, both as a trustee group and with the heads of the six Activities (Healing, Zira'at, Universal Worship, Kinship, Knighthood and the Inner School) to foster a new culture of shared leadership across the UK Order. This reflects the intentions of the Order's global leader, Pir Zia Inayat Khan, and we have been very active in the international endeavours to foster a greater sense of community and interconnection.

The trustees appointed a new Admin Manager in November 2024 and Bogdan Micu has settled in quickly, enabling us to focus on improving our marketing and communication efforts. A new style monthly newsletter is sent to approximately 1000 recipients, letting them know about the growing number of one-off events as well as the regular monthly gatherings in the London venue and the growing number of small groups meeting in-person across the country and online.

Finally, when planning our activities for the year, the Inayatiyya UK has considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

THE INAYATIYYA UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

Financial review

At 31 May 2025 the charity had £49,818 in general unrestricted funds, an increase on the previous end of year balance of £48,693.

A major initiative has been the reintroduction of weekly meetings in London where teachings are shared among senior teachers. This has proved to be very popular and is attracting a different audience to that of our longstanding Monday evening online classes.

Our annual summer retreat remains popular and was sold-out with a waiting list. In addition, individual Guides offer retreats, often abroad. The Healing Activity offered a well-attended and appreciated retreat in mid-Portugal, and the Southwest Sufi group offered an Introductory day, an evening of multifaith meditation, and a multifaith concert for peace all in Bristol.

Reserves policy

The purpose of the Inayatiyya UK's reserves policy is to ensure that it is able to meet its contractual obligations and to finance new initiatives of the charity. The Trustees believe it is necessary to ensure a sufficient reserve to cover any losses incurred through the running of the retreats. The Trustees review the level of the reserves annually.

Investment policy and objectives

These are governed by the Constitution which permits the funds to be invested in or upon such investments as may be thought fit.

Structure, governance and management

The Inayatiyya UK (formerly known as Sufi Order (U.K.)) was formed by a constitution, dated 15th February 1968, as amended 25th November 1994. An updated constitution was agreed at the AGM held on 13 September 2024.

The trustees who served during the year and up to the date of signature of the financial statements were:

P Khan	(Resigned 14 September 2024)
Nigel Hamilton	(Resigned 14 September 2024)
Sarida Brown	(Resigned 14 September 2024)
Aziz Dikeulias	(Resigned 14 September 2024)
Noor-Un-Nisa Paula Jacobs	(Resigned 14 September 2024)
Michael Kenton	(Resigned 14 September 2024)
E C Salomon CBE	(Appointed 14 September 2024)
Mrs A H Gruber	(Appointed 14 September 2024)
Mrs K J Hanna	(Appointed 14 September 2024)
Dr Margaret Hannah	(Appointed 1 April 2025)

Recruitment and appointment of new trustees

Trustees are appointed by agreement of the members at their AGM on the recommendation of the current or outgoing trustees. After many years of service, the outgoing trustees handed over to three new trustees at the 2024 AGM who have since been joined by a fourth (subject to confirmation at the 2025 AGM). The day to day running of the charity is managed by Bogdan Micu.

All expenditure and decisions on major items and activities require trustee approval. In considering a prospective new trustee their knowledge of the Inayatiyya UK's work, their contribution to that work and their knowledge and skills in organisational management (especially of not-for-profits) is taken into account.

THE INAYATIYYA UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

Organisational structure

The membership meets annually to review the finances and activities of the previous year. Motions, proposals and changes are voted on by the members. Members of the Board meet regularly to oversee the management, consider risks and consider ongoing strategy. They are also responsible for running the classes, retreats and seminars.

Risk management

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

The trustees' report was approved by the Board of Trustees.

.....
E C Salomon CBE

Trustee

Date:

THE INAYATIYYA UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE INAYATIYYA UK

I report to the trustees on my examination of the financial statements of The Inayatiyya UK (the charity) for the year ended 31 May 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

James Todd and Co Limited

Mrs J D Watts FCCA, ACA
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England
Date:

THE INAYATIYYA UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	2	14,041	1,744	15,785	6,434	1,938	8,372
Charitable activities	3	29,859	5,195	35,054	73,797	665	74,462
Investments	4	227	-	227	61	-	61
Other income	5	-	-	-	-	900	900
Total income		44,127	6,939	51,066	80,292	3,503	83,795
Expenditure on:							
Charitable activities	6	42,453	5,622	48,075	51,736	2,646	54,382
Other expenditure	10	549	127	676	1,239	103	1,342
Total expenditure		43,002	5,749	48,751	52,975	2,749	55,724
Net income and movement in funds		1,125	1,190	2,315	27,317	754	28,071
Reconciliation of funds:							
Fund balances at 1 June 2024		48,693	7,484	56,177	21,376	6,730	28,106
Fund balances at 31 May 2025		49,818	8,674	58,492	48,693	7,484	56,177

THE INAYATIYYA UK

BALANCE SHEET

AS AT 31 MAY 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		594		742
Current assets					
Debtors	13	8,087		9,170	
Cash at bank and in hand		70,926		60,624	
		<u>79,013</u>		<u>69,794</u>	
Creditors: amounts falling due within one year	14	<u>(21,115)</u>		<u>(14,359)</u>	
Net current assets			<u>57,898</u>		<u>55,435</u>
Total assets less current liabilities			<u>58,492</u>		<u>56,177</u>
The funds of the charity					
Restricted income funds	15		8,674		7,484
Unrestricted funds	16		49,818		48,693
			<u>58,492</u>		<u>56,177</u>

The financial statements were approved by the trustees on

.....
E C Salomon CBE
Trustee

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

1.1 Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

2 Income from donations and legacies (Continued)

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Advancement of religion						
Services provided under contract	-	5,195	5,195	-	665	665
Other income	29,859	-	29,859	73,797	-	73,797
	<u>29,859</u>	<u>5,195</u>	<u>35,054</u>	<u>73,797</u>	<u>665</u>	<u>74,462</u>

Deferred income

Deferred income in 2024 relates to a retreat that took place in August 2024. £11,340 (2023: £11,100).

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>227</u>	<u>61</u>

5 Other income

	Restricted funds 2025 £	Restricted funds 2024 £
Other income	<u>-</u>	<u>900</u>

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

6 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Seminar and event costs	18,031	29,534
Healing activity	3,507	701
Freelance staff	2,115	1,945
Subscriptions	576	224
Gift aid write off	2,831	2,876
	<u>27,060</u>	<u>35,280</u>
Share of support and governance costs (see note 7)		
Support	17,567	17,356
Governance	3,448	1,746
	<u>48,075</u>	<u>54,382</u>
Analysis by fund		
Unrestricted funds	42,453	51,736
Restricted funds	5,622	2,646
	<u>48,075</u>	<u>54,382</u>

7 Support costs allocated to activities

	2025 £	2024 £
Administrator's Fee	14,304	14,681
Rent	1,050	-
Insurance	1,333	1,330
Telephone and Postage	880	1,345
Governance costs	3,448	1,746
	<u>21,015</u>	<u>19,102</u>
Analysed between:		
Charitable activities	<u>21,015</u>	<u>19,102</u>

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

8 Trustees

Rent for the year of £1,050 (2024: NIL) was paid to the Centre for Counselling & Psychotherapy Education (CCPE). Nigel Hamilton, a trustee of The Inayatiyya UK, was also a director of this company until 14 September 2024.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Other expenditure

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Financing costs	401	127	528	1,053	103	1,156
Other expenditure	148	-	148	186	-	186
	<u>549</u>	<u>127</u>	<u>676</u>	<u>1,239</u>	<u>103</u>	<u>1,342</u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

12 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 June 2024	17,701
At 31 May 2025	17,701
Depreciation and impairment	
At 1 June 2024	16,959
Depreciation charged in the year	148
At 31 May 2025	17,107
Carrying amount	
At 31 May 2025	594
At 31 May 2024	742

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	8,087	9,170

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	21,115	14,359

Deferred income of £18,900 in 2025 (2024: £11,340) relates to a retreat that took place in August 2025.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2024 £	Incoming resources £	Resources expended £	At 31 May 2025 £
Inayatiyya Healing Order	1,232	6,939	(5,749)	2,422
	6,252	-	-	6,252
	7,484	6,939	(5,749)	8,674

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

15 Restricted funds (Continued)

Previous year:	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
Inayatiyya Healing Order	6,730	3,503	(2,749)	7,484

Inayatiyya Healing Order UK

The Inayatiyya Healing Order UK works closely with Inayatiyya UK and together they work towards the same objectives. They merged with Inayatiyya UK at 1 June 2021 and their income and expenditure is shown within the restrictive income and reserves column as the income raised by the trustees under the banner of Inayatiyya Healing Order UK are not for the general unrestricted use of Inayatiyya UK.

The transfer to the restricted fund relates to the opening balances held by Inayatiyya Healing Order UK on their first integration with Inayatiyya UK on 1 June 2021.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024 £	Incoming resources £	Resources expended £	At 31 May 2025 £
General funds	48,693	44,127	(43,002)	49,818
Previous year:	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
General funds	21,376	80,292	(52,975)	48,693

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 May 2025:			
Tangible assets	594	-	594
Current assets/(liabilities)	49,224	8,674	57,898
	<u>49,818</u>	<u>8,674</u>	<u>58,492</u>

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

17 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 May 2024:			
Tangible assets	742	-	742
Current assets/(liabilities)	47,951	7,484	55,435
	<u>48,693</u>	<u>7,484</u>	<u>56,177</u>

18 Related party transactions

Related party transactions have been shown in note 8.

Inayatiyya UK

England & Wales - Charity number 255354

Accounts

Charity registration number 255354

THE INAYATIYYA UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

THE INAYATIYYA UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Eve Salomon Angela Gruber Kimberley Hanna	(Appointed 14 September 2024) (Appointed 14 September 2024) (Appointed 14 September 2024)
Charity number	255354	
Principal address	Beauchamp Lodge 2 Warwick Crescent London W2 6NE	
Independent examiner	James Todd & Co Limited 24 Landport Terrace Portsmouth Hampshire England PO1 2RG	

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THE INAYATIYYA UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

The trustees present their annual report and financial statements for the year ended 31 May 2024.

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- 2) the organisation and publication of research into the learning of the esoteric and mystical schools attached to the world religions, including that of the Sufis;
- 3) the establishment of mutual tolerance, understanding and co-operation between the religions of the world.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our regular Monday nights have continued online, so that more teachers can offer classes, and more people can attend who would otherwise be unable to travel all the way to London. The London Sufi Centre continues to offer a monthly gathering in person on a Saturday as a way of recreating a sense of community and enjoy shared time together reflecting on Hazrat Inayat Khan's teachings.

Universal Services, Zira'at Lodges, Healing Circles, Knighthood and Kinship circles continue to be offered both online and in person with a number of generally-focused local groups meeting weekly and monthly across the UK. Leaders training continues to unfold thanks to the tireless work of Noor-un-Nisa Jacobs, Tajalli Gruber and others.

The Secretariat in London continues to share information on the Inayatiyya UK and its activities via regular e-mailings, the website and via our Facebook and Instagram channels. A new platform has been developed which we hope will launch us into a more modern chapter of our journey as a Charity. Monday evening talks and retreats at the London Centre are recorded and made available for download via the website.

Finally, when planning our activities for the year, the Sufi Order UK have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

THE INAYATIYYA UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Financial review

At 31 May 2024 the charity had £48,693 in general unrestricted funds, an increase on the previous end of year balance of £21,376. This bounce back from the previous year is a result of the initiatives taken by the trustees to mitigate the financial risks following the loss of revenue as a result of the pandemic, namely the extra online classes, Summer Retreat, and Pir Zia's seminar. In addition, the new online payment platform has proved to be an easy and effective way of collecting donations for our online classes and workshops.

In September 2023, Pir Zia, the Pir of the Inayatiyya globally, presented a weekend's seminar in London which attracted over 200 people from across the UK and internationally. Recordings of his teachings were made available for download online. He will be visiting us again in September 2025.

Going forward, there are plans to reintroduce weekly in-person gatherings in London, and make our weekly online classes more attractive and accessible to a potentially larger group of people.

Another visit from Pir Zia in September next year is expected to bring in additional income. The nature of his biannual visits means that we can expect to see a regular pattern of annual income dips and rises, but the trustees are pleased to report that the underlying trend is upwards.

Reserves policy

The purpose of the Inayatiyya UK's reserves policy is to ensure that it is able to meet its contractual obligations and to finance new initiatives of the charity. The Trustees believe it is necessary to ensure a sufficient reserve to cover any losses incurred through the running of the retreats. The Trustees review the level of the reserves annually.

Investment policy and objectives

These are governed by the Constitution which permits the funds to be invested in or upon such investments as may be thought fit.

Structure, governance and management

The Inayatiyya UK (formerly known as Sufi Order (U.K.)) was formed by a constitution, dated 15th February 1968, as amended 25th November 1994. An updated constitution was agreed at the AGM held on 13 September 2024.

The trustees who served during the year and up to the date of signature of the financial statements were:

Pir Zia Inayat Khan	(Resigned 14 September 2024)
Nigel Hamilton	(Resigned 14 September 2024)
Sarida Brown	(Resigned 14 September 2024)
Aziz Dikeulias	(Resigned 14 September 2024)
Noor-Un-Nisa Paula Jacobs	(Resigned 14 September 2024)
Michael Kenton	(Resigned 14 September 2024)
Eve Salomon	(Appointed 14 September 2024)
Angela Gruber	(Appointed 14 September 2024)
Kimberley Hanna	(Appointed 14 September 2024)

Recruitment and appointment of new trustees

Trustees are appointed by agreement of the members at their AGM on the recommendation of the current or outgoing trustees. After many years of service, the outgoing trustees have handed over to three new trustees who expect to be joined by one or two more over the coming period. The day to day running of the charity is managed by Sasha Young who has indicated her desire to step down and concentrate on her professional career. The new trustees are recruiting for her replacement.

All expenditure and decisions on major items and activities require trustee approval. In considering a prospective new trustee their knowledge of the Inayatiyya UK's work, their contribution to that work; whether their membership would improve the representation of London vs the rest of the UK and whether it would improve the balance of male/female trustees.

THE INAYATIYYA UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Organisational structure

The membership meets annually to review the finances and activities of the previous year. Motions, proposals and changes are voted on by the members. Members of the Board meet regularly to oversee the management, consider risks and consider ongoing strategy. They are also responsible for running the classes, retreats and seminars.

Risk management

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

The trustees' report was approved by the Board of Trustees.

Eve Salomon

Trustee

29 October 2024

THE INAYATIYYA UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE INAYATIYYA UK

I report to the trustees on my examination of the financial statements of The Inayatiyya UK (the charity) for the year ended 31 May 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

James Todd & Co Limited

Mrs J D Watts FCCA, ACA

24 Landport Terrace
Portsmouth
Hampshire
PO1 2RG
England

Dated: 29 October 2024

THE INAYATIYYA UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	2	6,434	1,938	8,372	17,254	1,653	18,907
Charitable activities	3	73,797	665	74,462	1,834	2,006	3,840
Investments	4	61	-	61	12	-	12
Other income	5	-	900	900	-	100	100
Total income		80,292	3,503	83,795	19,100	3,759	22,859
Expenditure on:							
Charitable activities	6	51,736	2,646	54,382	17,065	4,516	21,581
Other expenditure	10	1,239	103	1,342	331	67	398
Total expenditure		52,975	2,749	55,724	17,396	4,583	21,979
Net income and movement in funds		27,317	754	28,071	1,704	(824)	880
Reconciliation of funds:							
Fund balances at 1 June 2023		21,376	6,730	28,106	19,672	7,554	27,226
Fund balances at 31 May 2024		48,693	7,484	56,177	21,376	6,730	28,106

THE INAYATIYYA UK

BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		742		928
Current assets					
Debtors	13	9,170		10,397	
Cash at bank and in hand		60,624		30,140	
		<u>69,794</u>		<u>40,537</u>	
Creditors: amounts falling due within one year	14	<u>(14,359)</u>		<u>(13,359)</u>	
Net current assets			<u>55,435</u>		<u>27,178</u>
Total assets less current liabilities			<u>56,177</u>		<u>28,106</u>
The funds of the charity					
Restricted income funds	15		7,484		6,730
Unrestricted funds	16		48,693		21,376
			<u>56,177</u>		<u>28,106</u>

The financial statements were approved by the trustees on 29 October 2024

Eve Salomon
Trustee

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

1.1 Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

2 Income from donations and legacies (Continued)

3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Advancement of religion						
Services provided under contract	-	665	665	-	2,006	2,006
Other income	73,797	-	73,797	1,834	-	1,834
	<u>73,797</u>	<u>665</u>	<u>74,462</u>	<u>1,834</u>	<u>2,006</u>	<u>3,840</u>

Deferred income

Deferred income in 2024 relates to a retreat that took place in August 2024. £11,340 (2023: £11,100).

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	61	12
	<u>61</u>	<u>12</u>

5 Other income

	Restricted funds 2024 £	Restricted funds 2023 £
Other income	900	100
	<u>900</u>	<u>100</u>

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

6 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Direct costs		
Seminar and event costs	29,534	1,240
Universal worship	701	2,679
Freelance staff	1,945	1,837
Website design	-	806
Subscriptions	224	439
Gift aid write off	2,876	-
	<u>35,280</u>	<u>7,001</u>
Share of support and governance costs (see note 7)		
Support	17,356	12,101
Governance	1,746	2,479
	<u>54,382</u>	<u>21,581</u>
Analysis by fund		
Unrestricted funds	51,736	17,065
Restricted funds	2,646	4,516
	<u>54,382</u>	<u>21,581</u>

7 Support costs allocated to activities

	2024 £	2023 £
Administrator's Fee	14,681	6,657
Rent	-	3,417
Insurance	1,330	1,204
Telephone and Postage	1,345	823
Governance costs	1,746	2,479
	<u>19,102</u>	<u>14,580</u>
Analysed between:		
Charitable activities	<u>19,102</u>	<u>14,580</u>

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

8 Trustees

In 2024 £12,704 was paid to Pir Zia Inayat-Khan in respect of fees and expenses relating to the September 2023 seminar (2023 - £NIL).

Rent for the year of £NIL (2023: £3,417) was paid to the Centre for Counselling & Psychotherapy Education (CCPE). Nigel Hamilton, a trustee of The Inayatiyya UK, was also a director of this company until 14 September 2024.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Other expenditure

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Financing costs	1,053	103	1,156	99	67	166
Other expenditure	186	-	186	232	-	232
	<u>1,239</u>	<u>103</u>	<u>1,342</u>	<u>331</u>	<u>67</u>	<u>398</u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

12 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 June 2023	17,701
At 31 May 2024	17,701
Depreciation and impairment	
At 1 June 2023	16,773
Depreciation charged in the year	186
At 31 May 2024	16,959
Carrying amount	
At 31 May 2024	742
At 31 May 2023	928

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	9,170	10,397

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	14,359	13,359

Deferred income in 2024 relates to a retreat that took place in August 2024. £11,340 (2023: £11,100).

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
Inayatiyya Healing Order	6,730	3,503	(2,749)	7,484

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

15 Restricted funds (Continued)

Previous year:	At 1 June 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
Inayatiyya Healing Order	7,554	3,759	(4,583)	6,730

Inayatiyya Healing Order UK

The Inayatiyya Healing Order UK works closely with Inayatiyya UK and together they work towards the same objectives. They merged with Inayatiyya UK at 1 June 2021 and their income and expenditure is shown within the restrictive income and reserves column as the income raised by the trustees under the banner of Inayatiyya Healing Order UK are not for the general unrestricted use of Inayatiyya UK.

The transfer to the restricted fund relates to the opening balances held by Inayatiyya Healing Order UK on their first integration with Inayatiyya UK on 1 June 2021.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
General funds	21,376	80,292	(52,975)	48,693
Previous year:	At 1 June 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
General funds	19,672	19,100	(17,396)	21,376

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 May 2024:			
Tangible assets	742	-	742
Current assets/(liabilities)	47,951	7,484	55,435
	48,693	7,484	56,177

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

17 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 May 2023:			
Tangible assets	928	-	928
Current assets/(liabilities)	20,448	6,730	27,178
	<u>21,376</u>	<u>6,730</u>	<u>28,106</u>

18 Related party transactions

Related party transactions have been shown in note 8.

Inayatiyya UK

England & Wales - Charity number 255354

Accounts

Charity registration number 255354

THE INAYATIYYA UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

THE INAYATIYYA UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Pir Zia Inayat Khan
Nigel Hamilton
Sarida Brown
Aziz Dikeulias
Noor-Un-Nisa Paula Jacobs
Michael Kenton

Charity number

255354

Independent examiner

Leonard Gold Chartered Accountants
24 Landport Terrace
Portsmouth
Hampshire
England
PO1 2RG

THE INAYATIYYA UK

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THE INAYATIYYA UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2022

The trustees present their annual report and financial statements for the year ended 31 May 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Charity has been established for the advancement of religion through

- 1) the study of comparative religion from a standpoint unbiased by any particular dogma or creed;
- 2) the organisation and publication of research into the learning of the esoteric and mystical schools attached to the world religions, including that of the Sufis;
- 3) the establishment of mutual tolerance, understanding and co-operation between the religions of the world.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

More than a year has passed since our entire offering was moved online, and our Order continues to host classes, retreats and workshops on Zoom. This has allowed for different demographics to join us from all over the globe, making our meetings diverse and well attended. This new terrain has also been fertile ground for collaborations across the UK and EU, with teachers from various groups hosting a variety of classes and retreats online which would have been difficult to host otherwise.

As the Covid-19 situation improves, the London Sufi Centre is also preparing to re-open, allowing for a mixed format where classes will be hosted both online and at Beauchamp Lodge, in line with any government safety guidelines.

Universal Services, Zira'at Lodges, Healing Circles and more recently a Knighthood retreat continue to be offered online, and the Leaders training has taken on a new form thanks to the inspiring efforts of Noor-un-Nisa Jacobs, supported by Tajalli Gruber and others.

As usual, the secretariat in London disseminates information on the charity and its activities via regular e-mailings, the website and via our Facebook, Instagram and new Vimeo channels. Monday evening talks and retreats at the London Centre are recorded and made available for download via the website.

Finally, when planning our activities for the year, the Sufi Order UK have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

THE INAYATIYYA UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

Financial review

At 31 May 2022 the charity had £19,672 in general unrestricted funds, a decrease on the previous end of year balance of £5,888. Although the Inayatiyya UK bounced back rather well from the pandemic in terms of online activities, there has been a general sense of fatigue and burnout amongst those whose retreats and activities would usually generate a lot of income, which meant that our charity has had to use a lot of our reserves to stay afloat. Despite many new people having joined our activities, there has also been a general attitude of cautiousness around money and not many donations have been made towards our online classes, which has left us quite strained. We stay hopeful that the situation will change with some new initiatives being put in place.

Reserves policy

The purpose of the Sufi Order (UK)'s reserves policy is to ensure that it is able to meet its contractual obligations and to finance new initiatives of the charity. The Trustees believe it is necessary to ensure a sufficient reserve to cover any losses incurred through the running of the retreats. The Trustees review the level of the reserves annually.

Investment policy and objectives

These are governed by the Constitution which permits the funds to be invested in or upon such investments as may be thought fit.

Structure, governance and management

Sufi Order (U.K.) was formed by a constitution, dated 15th February 1968, as amended 25th November 1994.

The trustees who served during the year and up to the date of signature of the financial statements were:

Pir Zia Inayat Khan

Nigel Hamilton

Sarida Brown

Aziz Dikeulias

Noor-Un-Nisa Paula Jacobs

Michael Kenton

Recruitment and appointment of new trustees

Trustees are appointed by agreement of the management committee. The day to day running of the charity has been delegated to Viviana Esse in this part-time post since 2018, with the occasional assistance of volunteers. Stephan Dilley continues to be Treasurer as per his appointment at the 2017 AGM.

All expenditure and decisions on major items and activities require trustee approval. In considering a prospective new trustee the management committee takes into account their knowledge of the Sufi Order (U.K.)'s work, their contribution to that work; whether their membership would improve the representation of London vs the rest of the UK and whether it would improve the balance of male/female trustees.

Organisational structure

The Board of Trustees meets annually to review the finances and activities of the previous year. Motions, proposals and changes are voted on by the Board. Members of the Board are responsible for running the classes, retreats and seminars.

Risk management

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

THE INAYATIYYA UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

The trustees' report was approved by the Board of Trustees.

.....
Nigel Hamilton

Trustee

Dated:

N. J. Hamilton

20.3.23

THE INAYATIYYA UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE INAYATIYYA UK

I report to the trustees on my examination of the financial statements of The Inayatiyya UK (the charity) for the year ended 31 May 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Mrs J D Watts FCCA, ACA
Leonard Gold Chartered Accountants
24 Landport Terrace
Portsmouth
Hampshire
PO1 2RG
England

Dated: 23 March 2023

THE INAYATIYYA UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Total Unrestricted funds 2021 £
Income from:					
Donations and legacies	2	12,366	1,510	13,876	16,759
Charitable activities	3	29,890	349	30,239	9,822
Investments	4	1	-	1	70
Total Income		42,257	1,859	44,116	26,651
Expenditure on:					
Charitable activities	5	47,888	3,713	51,601	27,577
Other	9	257	27	284	357
Total expenditure		48,145	3,740	51,885	27,934
Net outgoing resources before transfers		(5,888)	(1,881)	(7,769)	(1,283)
Gross transfers between funds		-	9,435	9,435	-
Net (expenditure)/income for the year/					
Net movement in funds		(5,888)	7,554	1,666	(1,283)
Fund balances at 1 June 2021		25,560	-	25,560	26,843
Fund balances at 31 May 2022		19,672	7,554	27,226	25,560


THE INAYATIYYA UK

BALANCE SHEET

AS AT 31 MAY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		1,160		219
Current assets					
Debtors	11	11,574		11,025	
Cash at bank and in hand		19,045		17,654	
		<u>30,619</u>		<u>28,679</u>	
Creditors: amounts falling due within one year	12	<u>(4,553)</u>		<u>(3,338)</u>	
Net current assets			26,066		25,341
Total assets less current liabilities			<u>27,226</u>		<u>25,560</u>
Income funds					
Inayatiyya Healing Order UK		<u>7,554</u>		<u>-</u>	
Unrestricted funds	13		7,554		-
			<u>19,672</u>		<u>25,560</u>
			<u>27,226</u>		<u>25,560</u>

The financial statements were approved by the Trustees on 20.3.23


.....
Nigel Hamilton
Trustee

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

1 Accounting policies

1.1 Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

1 Accounting policies

(Continued)

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture and equipment	20% on cost
-------------------------	-------------

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial Instruments

Debtors

Short term debtors are measured at transaction price (which is usually the retail or invoice price), less any impairment losses for bad and doubtful debts.

Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad or doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Loans and other financial liabilities are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

1.8 Taxation

The charity is exempt from tax on its charitable activities.

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Collections & donations	11,801	325	12,126	14,650
Gift Aid	565	-	565	2,109
Membership fees	-	1,185	1,185	-
	<u>12,366</u>	<u>1,510</u>	<u>13,876</u>	<u>16,759</u>

3 Charitable activities

	Advanceme nt of religion 2022	Advanceme nt of religion 2021
	£	£
Books and tapes	-	128
Services provided under contract	349	-
Seminars and retreats	29,890	9,694
	<u>30,239</u>	<u>9,822</u>
Analysis by fund		
Unrestricted funds	29,890	9,822
Restricted funds	349	-
	<u>30,239</u>	<u>9,822</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	1	70
	<u>1</u>	<u>70</u>

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

5 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Purchase of books and tapes	-	191
Seminar and event costs	19,845	420
Universal worship	371	-
Freelance staff	3,335	11
Website design	18	580
Subscriptions	386	202
	<u>23,955</u>	<u>1,404</u>
Share of support costs (see note 6)	26,225	24,461
Share of governance costs (see note 6)	1,421	1,712
	<u>51,601</u>	<u>27,577</u>
Analysis by fund		
Unrestricted funds	47,888	27,577
Restricted funds	3,713	-
	<u>51,601</u>	<u>27,577</u>

6 Support costs

	Support costs £	Governance costs £	2022 Support costs		Governance costs £	2021 £
	£	£	£	£	£	£
Administrator's Fee	17,200	-	17,200	16,050	-	16,050
Rent	6,500	-	6,500	6,500	-	6,500
Insurance	1,191	-	1,191	1,084	-	1,084
Telephone and postage	1,334	-	1,334	827	-	827
Accountancy and bookkeeping	-	1,421	1,421	-	1,712	1,712
	<u>26,225</u>	<u>1,421</u>	<u>27,646</u>	<u>24,461</u>	<u>1,712</u>	<u>26,173</u>
Analysed between Charitable activities	<u>26,225</u>	<u>1,421</u>	<u>27,646</u>	<u>24,461</u>	<u>1,712</u>	<u>26,173</u>

The amount payable to the Independent Examiner in respect of their external scrutiny is £1,457 in 2022 (2021: £1,398).

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

7 Trustees

In 2022 £5,147 was paid to Pir Zia Inayat-Khan in respect of fees and expenses relating to the November 2021 seminar (in 2021 £0).

Rent for the year of £6,500 (2021: £6,500) was paid to the Centre for Counselling & Psychotherapy Education (CCPE). Nigel Hamilton, a trustee of the Sufi Order (UK) is also a director of this company.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Other

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	£ 2022	2021
Financing costs	208	27	235	147
Other expenditure	49	-	49	210
	257	27	284	357

10 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 June 2021	16,711
Additions	990
At 31 May 2022	17,701
Depreciation and impairment	
At 1 June 2021	16,492
Depreciation charged in the year	49
At 31 May 2022	16,541
Carrying amount	
At 31 May 2022	1,160
At 31 May 2021	219

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

11	Debtors	2022	2021
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	11,574	11,025
		<u> </u>	<u> </u>
12	Creditors: amounts falling due within one year	2022	2021
		£	£
	Other creditors	541	-
	Accruals and deferred income	4,012	3,338
		<u> </u>	<u> </u>
		<u>4,553</u>	<u>3,338</u>

13 Restricted funds

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

	Movement in funds		Movement in funds			
	Incoming resources	Balance at 1 June 2021	Incoming resources	Resources expended	Transfers	Balance at 31 May 2022
	£	£	£	£	£	£
Inayatiyya Healing Order	-	-	2,259	(4,140)	9,435	7,554
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Inayatiyya Healing Order UK

The Inayatiyya Healing Order UK works closely with Inayatiyya UK and together they work towards the same objectives. They are merging with Inayatiyya UK as from 1 June 2021 and their income and expenditure is shown within the restrictive income and reserves column as the income raised by the trustees under the banner of Inayatiyya Healing Order UK are not for the general unrestricted use of Inayatiyya UK.

The transfer to the restricted fund relates to the opening balances held by Inayatiyya Healing Order UK on their first integration with Inayatiyya UK on 1 June 2021.

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Fund balances at 31 May 2022 are represented by:				
Tangible assets	1,160	-	1,160	219
Current assets/(liabilities)	18,512	7,554	26,066	25,341
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>19,672</u>	<u>7,554</u>	<u>27,226</u>	<u>25,560</u>

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MAY 2022*

15 Related party transactions

Related party transactions have been shown in note 7.

Inayatiyya UK

England & Wales - Charity number 255354

Accounts

Charity Registration No. 255354

SUFI ORDER (U.K.)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

SUFI ORDER (U.K.)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Pir Zia Inayat Khan
Nigel Hamilton
Sarida Brown
Aziz Dikeulias
Noor-Un-Nisa Paula Jacobs
Michael Kenton

Charity number

255354

Independent examiner

Leonard Gold Chartered Accountants
24 Landport Terrace
Portsmouth
Hampshire
England
PO1 2RG

SUFI ORDER (U.K.)

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Statement of financial activities	5
Balance sheet	6
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SUFI ORDER (U.K.)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2021

The trustees present their report and financial statements for the year ended 31 May 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Charity has been established for the advancement of religion through

- 1) the study of comparative religion from a standpoint unbiased by any particular dogma or creed;
- 2) the organisation and publication of research into the learning of the esoteric and mystical schools attached to the world religions, including that of the Sufis;
- 3) the establishment of mutual tolerance, understanding and co-operation between the religions of the world.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

More than a year has passed since our entire offering was moved online, and our Order continues to host classes, retreats and workshops on Zoom. This has allowed for different demographics to join us from all over the globe, making our meetings diverse and well attended. This new terrain has also been fertile ground for collaborations across the UK and EU, with teachers from various groups hosting a variety of classes and retreats online which would have been difficult to host otherwise.

As the Covid-19 situation improves, the London Sufi Centre is also preparing to re-open, allowing for a mixed format where classes will be hosted both online and at Beauchamp Lodge, in line with any government safety guidelines.

Universal Services, Zira'at Lodges, Healing Circles and more recently a Knighthood retreat continue to be offered online, and the Leaders training has taken on a new form thanks to the inspiring efforts of Noor-un-Nisa Jacobs, supported by Tajalli Gruber and others.

As usual, the secretariat in London disseminates information on the charity and its activities via regular e-mailings, the website and via our Facebook, Instagram and new Vimeo channels. Monday evening talks and retreats at the London Centre are recorded and made available for download via the website.

Finally, when planning our activities for the year, the Sufi Order UK have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

SUFI ORDER (U.K.)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

Financial review

At 31 May 2021 the charity had £25,498 in funds, a decrease on the previous end of year balance of £26,843. A downside of the pandemic unfortunately was that some of the retreats we previously hosted and which constituted the backbone of donations did not happen due to burnout. An example of this are Pir Zia's retreat – which was postponed to this November – and our UK Easter and summer retreat.

We are however heartened by the attendance of many new people from all over the globe, and to witness a rise in younger people amongst our attendees.

Reserves policy

The purpose of the Sufi Order (UK)'s reserves policy is to ensure that it is able to meet its contractual obligations and to finance new initiatives of the charity. The Trustees believe it is necessary to ensure a sufficient reserve to cover any losses incurred through the running of the retreats. The Trustees review the level of the reserves annually.

Investment policy and objectives

These are governed by the Constitution which permits the funds to be invested in or upon such investments as may be thought fit.

Structure, governance and management

Sufi Order (U.K.) was formed by a constitution, dated 15th February 1968, as amended 25th November 1994.

The trustees who served during the year and up to the date of signature of the financial statements were:

Pir Zia Inayat Khan
Nigel Hamilton
Sarida Brown
Aziz Dikeulias
Noor-Un-Nisa Paula Jacobs
Michael Kenton

Recruitment and appointment of new trustees

Trustees are appointed by agreement of the management committee. The day to day running of the charity has been delegated to Viviana Esse in this part-time post since 2018, with the occasional assistance of volunteers. Stephan Dilley continues to be Treasurer as per his appointment at the 2017 AGM.

All expenditure and decisions on major items and activities require trustee approval. In considering a prospective new trustee the management committee takes into account their knowledge of the Sufi Order (U.K.)'s work, their contribution to that work; whether their membership would improve the representation of London vs the rest of the UK and whether it would improve the balance of male/female trustees.

Organisational structure

The Board of Trustees meets annually to review the finances and activities of the previous year. Motions, proposals and changes are voted on by the Board. Members of the Board are responsible for running the classes, retreats and seminars.

Risk management

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

SUFI ORDER (U.K.)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

The trustees' report was approved by the Board of Trustees.



.....
Nigel Hamilton

Trustee

Dated: 19/09/21

SUFI ORDER (U.K.)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUFI ORDER (U.K.)

I report to the trustees on my examination of the financial statements of Sufi Order (U.K.) (the charity) for the year ended 31 May 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Leonard Gold Chartered Accountants

24 Landport Terrace
Portsmouth
Hampshire
PO1 2RG
England

Dated: 25 March 2022

SUFI ORDER (U.K.)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MAY 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	2	16,759	12,874
Charitable activities	3	9,822	25,055
Investments	4	70	35
		<hr/>	<hr/>
Total income		26,651	37,964
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	5	27,577	40,464
Other	9	357	266
		<hr/>	<hr/>
Total resources expended		27,934	40,730
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(1,283)	(2,766)
Fund balances at 1 June 2020		26,843	29,609
		<hr/>	<hr/>
Fund balances at 31 May 2021		25,560	26,843
		<hr/> <hr/>	<hr/> <hr/>

SUFI ORDER (U.K.)

BALANCE SHEET

AS AT 31 MAY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		219		429
Current assets					
Stocks	11	-		191	
Debtors	12	11,025		13,597	
Cash at bank and in hand		17,654		16,955	
		<u>28,679</u>		<u>30,743</u>	
Creditors: amounts falling due within one year	13	<u>(3,338)</u>		<u>(4,329)</u>	
Net current assets			25,341		26,414
Total assets less current liabilities			<u>25,560</u>		<u>26,843</u>
Income funds					
Unrestricted funds			25,560		26,843
			<u>25,560</u>		<u>26,843</u>

The financial statements were approved by the Trustees on 19/09/21.



.....
Nigel Hamilton
Trustee

SUFI ORDER (U.K.)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

1 Accounting policies

1.1 Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

SUFI ORDER (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

1 Accounting policies (Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture and equipment	20% on cost
-------------------------	-------------

1.6 Stocks

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

SUFI ORDER (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

1	Accounting policies			(Continued)
1.9	Taxation			
	The charity is exempt from tax on its charitable activities.			
2	Donations and legacies			
		Unrestricted funds	Unrestricted funds	
		2021	2020	
		£	£	
	Collections & donations	14,650	10,201	
	Gift Aid	2,109	2,673	
		<u>16,759</u>	<u>12,874</u>	
3	Charitable activities			
		Advanceme nt of religion 2021 £	Advanceme nt of religion 2020 £	
	Books and tapes	128	618	
	Seminars and retreats	9,694	24,437	
		<u>9,822</u>	<u>25,055</u>	
4	Investments			
		Unrestricted funds	Unrestricted funds	
		2021	2020	
		£	£	
	Interest receivable	70	35	
		<u>70</u>	<u>35</u>	

SUFI ORDER (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

5 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Purchase of books and tapes	191	277
Seminar and event costs	420	12,117
Printing and stationery	11	150
Website design	580	94
Travel and subsistence	-	342
Subscriptions	202	175
	<u>1,404</u>	<u>13,155</u>
Share of support costs (see note 6)	24,461	25,595
Share of governance costs (see note 6)	1,712	1,714
	<u>27,577</u>	<u>40,464</u>

6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Administrator's Fee	16,050	-	16,050	17,356	-	17,356
Rent	6,500	-	6,500	6,000	-	6,000
Insurance	1,084	-	1,084	1,085	-	1,085
Telephone and postage	827	-	827	1,146	-	1,146
Sundries	-	-	-	8	-	8
Accountancy and bookkeeping	-	1,712	1,712	-	1,714	1,714
	<u>24,461</u>	<u>1,712</u>	<u>26,173</u>	<u>25,595</u>	<u>1,714</u>	<u>27,309</u>
Analysed between Charitable activities	<u>24,461</u>	<u>1,712</u>	<u>26,173</u>	<u>25,595</u>	<u>1,714</u>	<u>27,309</u>

The amount payable to the Independent Examiner in respect of their external scrutiny is £1,398 in 2021 (2020: £1,360).

7 Trustees

Rent for the year of £6,500 (2020: £6,000) was paid to the Centre for Counselling & Psychotherapy Education (CCPE). Nigel Hamilton, a trustee of the Sufi Order (UK) is also a director of this company.

SUFI ORDER (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

9 Other

	Unrestricted funds 2021	Unrestricted funds 2020
Financing costs	147	39
Other expenditure	210	227
	357	266

10 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 June 2020	16,711
At 31 May 2021	16,711
Depreciation and impairment	
At 1 June 2020	16,282
Depreciation charged in the year	210
At 31 May 2021	16,492
Carrying amount	
At 31 May 2021	219
At 31 May 2020	429

11 Stocks

	2021 £	2020 £
Books, tapes and DVD's	-	191

SUFI ORDER (U.K.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

12	Debtors	2021	2020
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	11,025	13,597
		<u> </u>	<u> </u>
13	Creditors: amounts falling due within one year	2021	2020
		£	£
	Trade creditors	-	281
	Accruals and deferred income	3,338	4,048
		<u> </u>	<u> </u>
		3,338	4,329
		<u> </u>	<u> </u>

14 Related party transactions

Related party transactions have been shown in note 7.