

**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

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### 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

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# SUFI ORDER (U.K.)

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# **SUFI ORDER (U.K.)**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MAY 2021**

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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**

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### **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

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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.)

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



## SUFI ORDER (U.K.)

### BALANCE SHEET

AS AT 31 MAY 2021

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

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

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### 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

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#### 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
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##### 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

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

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

#### 10 Tangible fixed assets

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

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<b>12 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Prepayments and accrued income	11,025	13,597
	<u>          </u>	<u>          </u>
<b>13 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	281
Accruals and deferred income	3,338	4,048
	<u>          </u>	<u>          </u>
	<u>3,338</u>	<u>4,329</u>
<b>14 Related party transactions</b>		
Related party transactions have been shown in note 7.		