

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

# THE INAYATIYYA UK

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Eve Salomon	(Appointed 14 September 2024)
	Angela Gruber	(Appointed 14 September 2024)
	Kimberley Hanna	(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

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# THE INAYATIYYA UK

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MAY 2024*

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

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.

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

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#### 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***

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### **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

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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						
<b>Income and endowments from:</b>							
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
<b>Total income</b>		<b>80,292</b>	<b>3,503</b>	<b>83,795</b>	<b>19,100</b>	<b>3,759</b>	<b>22,859</b>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>52,975</b>	<b>2,749</b>	<b>55,724</b>	<b>17,396</b>	<b>4,583</b>	<b>21,979</b>
<b>Net income and movement in funds</b>		<b>27,317</b>	<b>754</b>	<b>28,071</b>	<b>1,704</b>	<b>(824)</b>	<b>880</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 June 2023		21,376	6,730	28,106	19,672	7,554	27,226
<b>Fund balances at 31 May 2024</b>		<b>48,693</b>	<b>7,484</b>	<b>56,177</b>	<b>21,376</b>	<b>6,730</b>	<b>28,106</b>



# THE INAYATIYYA UK

## BALANCE SHEET

AS AT 31 MAY 2024

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

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

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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 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

#### 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.

#### 1.6 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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#### 1.7 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

##### 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.

#### 1.9 Taxation

The charity is exempt from tax on its charitable activities.

#### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	5,147	620	5,767	15,011	228	15,239
Legacies	1,287	-	1,287	2,243	-	2,243
Membership fees	-	1,318	1,318	-	1,425	1,425
	<u>6,434</u>	<u>1,938</u>	<u>8,372</u>	<u>17,254</u>	<u>1,653</u>	<u>18,907</u>

# 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 £
<b>Advancement of religion</b>						
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 £
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 7)</b>		
Support	17,356	12,101
Governance	1,746	2,479
	<u>54,382</u>	<u>21,581</u>
<b>Analysis by fund</b>		
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>
<b>Analysed between:</b>		
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
	1,239	103	1,342	331	67	398

### 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 £
<b>Cost</b>	
At 1 June 2023	17,701
At 31 May 2024	17,701
<b>Depreciation and impairment</b>	
At 1 June 2023	16,773
Depreciation charged in the year	186
At 31 May 2024	16,959
<b>Carrying amount</b>	
At 31 May 2024	742
At 31 May 2023	928

### 13 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
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 £
<b>At 31 May 2024:</b>			
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 £
<b>At 31 May 2023:</b>			
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.