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

LAJNA IMA'ILLAH (UK)

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

30 SEPTEMBER 2025

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LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Name	LAJNA IMA'ILLAH (UK)
Company number	12431617
Charity number	1189468
Trustees and directors:	Dr Qurratul-Ain Anni Rehman Rubina Nasser Safiyya Amtullah Salam Nadia Choudhry Michelle Geraldine Rahman
Registered Office	Aiwan-E-Nusrat Unit B1 Endeavour Place Alton Road, 11 Coxbridge Business Park Farnham, England GU10 5EH
Website	www.lajna.org.uk
Bankers	Nat West Bank Plc Chatham Customer Service Centre Western Avenue, Waterside Court Chatham Maritime, Chatham Kent, United Kingdom ME4 4RT
Auditors	Pertax Accountancy Ltd Quatro House Frimley Road Camberley United Kingdom GU16 7ER

DIRECTORS' AND TRUSTEES' REPORT
Year ended 30 September 2025

The board of Directors (who are also Trustees of Lajna Ima'illah (UK) for the purpose of Charity Law) are pleased to present their report and the financial statements for the period ended 30th September 2025.

Structure, Governance and Management

Governing document

Lajna Ima'illah (UK) is a company limited by guarantee and was incorporated on 20th January 2020. It is governed by the memorandum and articles.

Appointment of trustees

The Directors/Trusteed are members of a management committee that have the responsibility for the administration of the charity. One of the directors/trustees, being the president is elected at a consultative council and serves for a period of two years. The remaining trustees/directors and office bearers in the management committee are appointed by the president.

Trustee training

The Council meeting is held annually, and the management committee meet monthly to discuss administrative matters and ongoing charitable work by the organisation. All trustees/directors are trained in service and regular meetings are held to define roles and responsibilities, objectives and targets. All office bearers including those who are members of committees running local branches, throughout the UK are kept up to date with circulars and a refresher Course is held annually to provide training to members.

Objectives and Activities

The principal objective of the charity is to advance the Islamic Faith and education for the public benefit through its members, who are Ahmadi Muslim women and girls throughout England and Wales.

Our founding principles focus on autonomy, women leading women and working together empowering each other.
Specifically, our founding principles are:

- For women to come together to increase their knowledge and spread it.
- To uphold the spirit of unity under our unique spiritual guidance of Khilafat.
- To work at ever improving our morals and spirituality.
- Be fully aware of the responsibility of sound bringing up of our children.
- Regardless of social standing, to consider all women as sisters.
- To serve Islam in practical ways and to help those brothers and sisters who are in need.
- Above all to try and attain all this through prayers.

All our work stems from spiritual education and training and includes:

- Outreach work
- Social welfare activities
- Industry and handicraft endeavours
- Physical health programmes

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2025

Public Benefit

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

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

Achievements and Performances
Lajna Ima'illah UK has a robust organisational structure, consisting of 147 local branches divided into 17 regions and organised by regional and national management. There are approximately 18,200 members which includes woman and young girls.

Lajna plays an active role in the religious and humanitarian activities of the Ahmadiyya community. This includes contributions in planning and participating in programs for the communities TV channel 'MTA' (Muslim TV Ahmadiyya), a voluntary channel (SKY 731) and 24-hour DAB radio station – 'Voice of Islam' which provides a platform to discuss a wide range of subjects.

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

National Ijtema (Annual Convention) An academic and spiritual event held annually for women and girls to increase their religious knowledge by holding speech, poetry competitions and research-based presentations put together by our learned Lajna members. The gathering is also a time to report on activities undertaken during the past year, a high point of every member across the UK aspire to and achieve in the year. This was a three-day event and attended by many members in 2025.

The 46th National Convention for Lajna Ima'illah and Nasiratul Ahmadiyya UK was held from Friday 26th September to Sunday 28th September at the Hook Lane, Puttenham.

Inspirational presentations and educational talks were delivered on various topics including academic and speech competitions, poetry competition and poetry games which included an inspirational address by the President of Lajna Ima'illah

AMRA (Ahmadiyya Muslim Research Association's) held talks and lectures on various themes such as philosophy of Hijab, self-reformation, moral upbringing, women's health, neurodiversity, and the scientific miracles of the Holy Qur'an.

National Lajna Shura (Annual Meeting of Lajna Council Members) Lajna Ima'illah UK holds it annual meeting whereby elected members come together to discuss important matters related to the organisation. Members discuss and debate various pre agreed topics and produce implementation plans for the highlighted issues. The Finance Budget is also discussed and approved for the following year.

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

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2025

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

Workshops, dialogues, seminars are also held through the year to engage women and girls and encourage their involvement in the charity's activities.

Student Tarbiyat Retreat:
Lajna Ima'illah UK held its first student retreat in December 2025 and joined by over 100 students. The retreat consisted of educational lectures and interactive workshops. The retreat proved to be a wonderful way for students to make friends, gain religious knowledge as well as increase their bond.

Tarbiyyat (Religious knowledge) The department focussed on enhancing religious knowledge for its members that will help them progress in their spiritual journey with a greater understanding and the practising of our faith.

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

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

- Food Bank donations were made and 135,589 items of non-perishable food was collected and donated this year.
- Support was provided to Homeless charities by donating items of clothing to keep them warm in the winter with over 4,776 meals cooked and distributed among homeless charities.
- Shelters and charities were supported by donation of 12,646 essential items and 1,913 kilos of clothing. This included clothing, bedding, baby and household items and items of personal use.
- Support was provided to over 170 charities and a collection of £120,805 was done on behalf of the Voices of Peace Humanitarian Appeal.
- Aisha Maternity Hospital- Progress on the hospital has continued and construction is almost completed with equipment being purchased and installed.
- A charitable donation was made to Humanity First of £100,100 to help support victims living in areas of high conflict.

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

This year's highlights included the hosting of The National Lajna Peace Symposium promoting the theme 'Women as Ambassadors for Peace'. The event welcomed over 550 attendees and included guests from different faiths and professions including journalists, politicians, academics, charity representatives and members from the local communities.

Tours of the Mosque were arranged for guests, and several exhibitions were set up to provide guests with information about the teachings of Islam and history and work of Lajna Ima'illah through the years. The keynote address of the evening was delivered by the National President of Lajna Ima'illah UK, Dr Qurratul-Ain Rehman.

Charitable donation was made to three charities including the Halow Project, Sustainable Merton and the Wonder Foundation.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2025

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

This year the department actively participated in 1,769 cross department events where the students played an active role. This includes community events, social welfare projects, Women's International Day events and interfaith events.

Publication – This department is responsible for the translation, publication and printing of various books. This year there was a continued focus on publishing easy to read books aimed at children. There were over 10 new publications including those for children.

A quarterly magazine 'Al Nusrat' for the education and moral training of women and girls is published by Lajna Ima'illah UK. This is published as an online magazine as well as copies being sent to subscribers.

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

The Annual Lajna Ima'illah UK Sports day 2025 was held with participation from 11 regions and 1,278 participants and guests. Lajna Ima'illah hosted the annual National Volleyball and Netball Tournament with participation from 11 regional volleyball teams and 8 netball teams. The National Badminton Tournament was held at Loughborough University with participation from many regions.

The Health and Fitness department also organised a Student Residential Trip. 73 members attended the residential trip at an activity centre. Students took part in activities such as climbing high ropes, rifle shooting and survival training.

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

This has been an exciting year for Nasirat, with many new initiatives introduced to enable the girls to participate in an extensive range of activities enhancing their spiritual, physical, mental and emotional development. The Nasirat department published a new Journal for Nasirat this year which was received with great excitement.

Over the course of this year, the Nasirat department organised a range of weekly meetings to help create a regular routine for the young girls.

National Trade and Industry Day This is Lajna Ima'illah UK's annual fete where various local businesses are given the opportunity to promote their business. The underpinning principle of the department and event is to promote and encourage the entrepreneurial skills in ladies wanting to start businesses. The are given support and assistance in setting up their own businesses and an opportunity to sell their products.

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2025

The department hosted it annual 'Industry & Handicraft Day' in May 2025 where many local business and entrepreneurs set up stalls ranging from clothes to food and an excellent chance to advertise their business. It is also a community fund-raising event and a time to get together and socialise.

The department works throughout the year on various fund-raising events at the local events and the Annual convention.

Financial Review

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

The charity raised £1,440,689 (2024: £1,467,207) from member contributions during the year. This includes £593,069 (2024: £758,135) raised for Hospital building, orphans, foodbanks, helping women through the marriage cost and many other humanitarian causes under various designated projects.

The charity raised £99,659 (2024: £240,142) specially for the Aisha Maternity Project which is a scheme set up to provide maternity care in regions where this is a low birth survival rate. These are restricted funds which are spent in accordance with specific instructions from the donors and for the funds it was collected on behalf of.

This year the charity raised £120,805 (2024: £177,695) for the Humanitarian scheme setup to support the victims of conflict in the ongoing crisis. This is a designated fund and have been given to the charity for a purpose and set aside by the trustees for purposes as defined by the management committee.

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

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

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

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

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

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

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2025

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

There was one part time employee of the charity during the financial year. The charity is supported by its numerous members which is an estimated of over 5,000 volunteers. The trustees appreciate the contribution and are thankful for all those who have sacrificed their valuable time to further the Charities objective's.

Future Plans
The trustees anticipate a steady increase in voluntary income and subscription funds, driven by an expanding national membership base over the next reporting period. These financial resources will be strategically channelled into our educational initiatives and social welfare programs, enabling the charity to focus on its key objectives of education and publications, while expanding its local relief efforts and community support schemes. By scaling our operational capacity, the organisation remains well-equipped to fulfil its constitutional duties, meet its wider public benefit targets, and deepen its commitment to serving those in need across the UK.

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

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

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

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

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

Statement of Trustees' Responsibilities

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

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

DIRECTORS' AND TRUSTEES' REPORT (continued)
Year ended 30 September 2025

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

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

Strategic Review

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

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

Auditor

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

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

Pertax Accountancy Ltd **were appointed during the year and has indicated its willingness to continue in office.**

Small company provisions

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

Approved by the Board of directors/trustees on **30th July 2026** and signed on its behalf by:



Dr Qurratul-Ain Anni Rehman
Chairperson

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF LAJNA IMA'ILLAH (UK)
Year ended 30 September 2025

Opinion

We have audited the financial statements of LAJNA IMA'ILLAH (UK) (the 'company') for the year ended 30 September 2025 which comprise statement of financial activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard* applicable in the UK and Republic of Ireland and United Kingdom Generally Accepted Accounting Practice.
In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 September 2025, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF LAJNA IMA'ILLAH (UK)
Year ended 30 September 2025

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of Trustees has been prepared in accordance with applicable legal requirements.

Matters on which I am required to report by exception
In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, I have not identified material misstatements in the Report of Trustees.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

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

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

Auditor responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF LAJNA IMA'ILLAH (UK)Year ended 30 September 2025

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to regulatory requirements of charities and companies in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011, income tax and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimate and application of controls around authorization of expenditure and payments. Audit procedures performed by the engagement team included:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reading the minutes of meetings of those charged with governance;
- Identifying and testing journals, in particular journal entries postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

Use of our report

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



Azhar Ahmed (Senior Statutory Auditor)
For and on behalf of Pertax Accountancy Ltd Statutory Auditor
Pertax Accountancy Ltd
Quatro House
Frimley Road
Camberley
GU16 7ER
United Kingdom

Date: **30 July 2026**

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
for the year ended 30 September 2025

	Notes	General Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 (as restated) £
Incoming resources						
Donations	2	1,183,286	157,744	99,659	**1,440,689**	1,467,207
Total incoming resources		1,183,286	157,744	99,659	**1,440,689**	1,467,207
Expenditure on:						
Raising funds	3	(31,456)	-	-	**(31,456)**	(27,963)
Charitable activities	4	(1,055,259)	(204,516)	(99,000)	**(1,358,775)**	(1,237,739)
Total resources expended		(1,086,715)	(204,516)	(99,000)	**(1,390,231)**	(1,265,702)
Net incoming/(outgoing) resources before transfers		96,571	(46,772)	659	**50,458**	201,505
Transfers between funds		-	-	-	**-**	-
Net movement in funds		96,571	(46,772)	659	**50,458**	201,505
Reconciliation of funds						
Total funds brought forward (as previously reported)		1,791,034	-	-	**1,791,034**	1,625,752
Prior period adjustment		(897,488)	82,051	815,437	**-**	(36,223)
			-	-	**-**	
Total funds carried forward (c/f)		**990,117**	**35,279**	**816,096**	**1,841,492**	**1,791,034**

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

All incoming resources and resources expended derive from continuing activities.

The notes on page 17 to 33 form part of these financial statements.

BALANCE SHEET
AS AT 30 SEPTEMBER 2025

	Note	2025 £	2024 Restated £
Tangible Fixed Assets			
Fixed Assets	**5**	14,860	11,915
Current assets			
Cash at bank		2,106,938	1,956,731
Other Debtors	**7**	52,039	58,420
Total Current Assets		2,158,977	2,015,151
Creditors:			
Amounts falling due within one year	**6**	(332,345)	(236,032)
Net current assets		1,826,632	1,779,119
Net assets		**1,841,492**	**1,791,034**
Represented by:			
Unrestricted funds	**8**	990,117	893,546
Designated funds	**8**	35,279	82,051
Restricted funds	**8**	816,096	815,437
Total funds		**1,841,492**	**1,791,034**

The trustees acknowledge their responsibilities for

(a)Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved the Board of Trustees on **30th July 2026** and were signed on its behalf by:



Dr Qurratul-Ain Anni Rehman
Chairperson

STATEMENT OF CASH FLOWS
AS AT 30 SEPTEMBER 2025

	Note	2025 £	2024 Restated £
Cash flow from Operating activities	10	157,923	267,459
Net cash flow from Operating activities		157,923	267,459
Cash flow from investing activities			
Purchase of tangible fixed assets		(7,716)	(20,633)
Net cash flow from Investing activities		(7,716)	(20,633)
Net Increase / (decrease) in cash and cash equivalents		**150,207**	**246,826**
Cash and cash equivalents at the beginning of the reporting period		1,956,731	1,709,905
Cash and cash equivalents at the end of the reporting period		2,106,938	1,956,731
Cash and cash equivalents consists of:			
- Cash at bank and in hand		2,106,938	1,956,731

See note 10 for reconciliation of net income / (expenditure) to net cash flow from operating activities

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2025

1. Summary of significant accounting policies

(a) Basis of preparation

Lajna Ima'illah (UK) meets the definition of a public benefit entity. These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

(b) Income: Recognition of income

These are included in the statement of financial activities when:

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

(c) Grants and Donations

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

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

Donations and grants payable to other charities are recognised as expenditure when the charity has a legal or constructive obligation to make the payment, it is probable that settlement will be required and the amount can be measured reliably. A constructive obligation arises when the charity has communicated the grant to the recipient. Grants subject to conditions within the recipient's control are recognised only when those conditions are met; unmet conditional grants are disclosed as a commitment but not accrued. Grants payable are recognised gross within expenditure on charitable activities, with associated support and governance costs allocated to charitable activities.

(d) Volunteer help

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

(e) Expenditure: Grants Payable

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

(f) Expenses and Liabilities

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

(g) Taxation

The charity has the duty to submit the corporation tax return since the notice of requiring the return was served from the HMRC. An application to grant the gift aid status was submitted in 2021 and subsequently accepted. All sources of income are generated via charitable activities for the year ended 30 September 2025, therefore the charity is exempt from corporation tax in this year.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

(h) Fund Accounting

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

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

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

(i) Tangible Fixed Assets

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

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

IT equipment 33% straight line basis
Fixtures & Fittings 25% straight line basis
Other Equipment 20% straight line basis
Office Furniture 25% straight line basis
Building improvements 10% straight line

(j) Going concern

The financial statements have been prepared on a going concern basis, as the trustees have determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(k) Donations and Gifts

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

(l) Governance

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

(m) Funds

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

2. Analysis of Income 2025

	Unrestricted £	Designated £	Restricted £	2025 Total
Donations				
Lajna	520,201	-	-	520,201
Nasirat	14,658	-	-	14,658
Ijtema	273,024	-	-	273,024
Sports	26,960	-	-	26,960
Amtul Hayee Library	12,776	-	-	12,776
Khidmate Khalq Tehrik	18,584	-	-	18,584
Social Fund General	281,355	-	-	281,355
Social Fund Designated	-	157,744	-	157,744
Aisha Maternity Hospital	-	-	99,659	99,659
Publication Income	35,728	-	-	35,728
Total from charitable income	1,183,286	157,744	99,659	1,440,689

2a. Analysis of Income 2024

	Unrestricted £	Designated £	Restricted £	2024 Total
Donations				
Lajna	432,017	-	-	432,017
Nasirat	13,202	-	-	13,202
Ijtema	224,839	-	-	224,839
Sports	26,315	-	-	26,315
Amtul Hayee Library	12,698	-	-	12,698
Khidmate Khalq Tehrik	15,370	-	-	15,370
Social Fund General	395,713	-	-	395,713
Social Fund Designated	-	90,369	-	90,369
Aisha Maternity Hospital	-	-	240,142	240,142
Publication Income	16,542	-	-	16,542
Total from charitable income	1,136,696	90,369	240,142	1,467,207

3. Analysis of Expenditure - Raising Funds

	2025 £	2024 (restated) £
Bank Charges/Administration	2,658	3,109
Office Refreshments	11,223	8,258
Subscriptions	17,575	16,596
Expenditure on Raising Funds	31,456	27,963

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

4a. Charitable Activities - Direct Costs

	2025 £	2024 (restated) £
Annual Convention (Ijtema) Costs	518,071	485,682
Charitable / community activities	190,532	142,847
Refreshments	51,460	47,052
PR, Printing & Publishing	17,965	55,766
Overheads	2,244	5,318
Total Direct costs	**780,272**	**736,665**

4b Charitable Activities - Grants and donations payable to other institutions

-	2025 £	2024 (restated) £
Ahmadiyya Muslim Jama'at (AMJ)	379,654	286,678
Humanity First UK	100,100	118,020
Halow Project	2,000	-
Sustainable Merton	2,000	-
Wonder Foundation	2,000	-
Other institutions and charitable donations	7,889	16,210
Total grants and donations to institutions	**493,643**	**420,908**

4c. Charitable Activities – Support Costs

	2025 £	2024 (restated) £
Office running and maintenance costs	53,539	42,862
Depreciation / disposals	6,221	10,553
Staff costs	6,023	6,889
I.T. costs	5,739	3,277
Governance - audit fee	5,256	6,000
Training	5,335	5,335
Website	2,313	3,157
Compliance	434	2,093
Professional fees	-	-
Total support costs	**84,860**	**80,166**
Total charitable activities (per SoFA)	**1,358,775**	**1,237,739**

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

4c. Support costs - analysis by type

	Information technology £	Human resources £	Other £	Governance costs £	Compliance £	Total £
Community activities - 2025	8,052	6,023	59,760	10,591	434	**84,860**
Community activities – 2024 (restated)	6,434	6,889	53,415	11,335	2,093	**80,166**

5. Fixed Assets

Tangible Assets

	Leasehold Improvements	Furniture & Fixtures	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 October 2024 (restated)	8,229	6,286	10,026	24,541
Additions	-	3,390	4,326	7,716
At 30 September 2025	**8,229**	**9,676**	**14,352**	**32,257**
Depreciation				
At 1 October 2024	1,920	2,069	8,637	12,626
Depreciation Charge	931	1,484	2,356	4,771
At 30 September 2025	**2,851**	**3,553**	**10,993**	**17,397**
Net Book Value				
As 1 October 2024 (restated)	6,309	4,217	1,389	11,915
At 30 September 2025	**5,378**	**6,123**	**3,359**	**14,860**

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

6. Creditors: Amounts falling due within one year

	2025	2024 Restated
	£	£
Trade creditors	3,573	3,361
Other creditors	328,772	232,671
	332,345	236,032

7. Debtors: Amounts falling due within one year

	2025	2024 Restated
	£	£
Other debtors	52,039	58,420
	52,039	58,420

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

8. Movement in funds

Current year — year ended 30 September 2025

	At 1 Oct 2024	Income	Expenditure	Transfers	At 30 Sep 2025
	£	£	£	£	£
Unrestricted funds					
General funds	893,546	1,183,286	(1,086,715)	-	990,117
Designated fund – Social Fund Designated	82,051	157,744	(204,516)	-	35,279
Total unrestricted funds	**975,597**	**1,341,030**	**(1,291,231)**	**-**	**1,025,396**
Restricted funds					
Aisha Maternity Hospital	815,437	99,659	(99,000)	-	816,096
Total funds	**1,791,034**	**1,440,689**	**(1,390,231)**	**-**	**1,841,492**

Prior year — year ended 30 September 2024

	At 1 Oct 2023 as reported earlier	Restated Income	Expenditure	Prior Period Adjustments	At 30 Sep 2024 - Restated
	£	£	£	£	£
Unrestricted funds					
General funds	1,625,752	1,467,207	(1,265,702)	(933,711)	893,546
Designated fund – Social Fund Designated	-		-	82,051	82,051
Total unrestricted funds	**1,625,752**	**1,467,207**	**(1,265,702)**	**(851,660)**	**975,597**
Restricted funds					
Aisha Maternity Hospital				815,437	815,437
Total funds	**1,625,752**	**1,467,207**	**(1,265,702)**	**(36,223)**	**1,791,034**

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

9. Analysis of net assets between funds - 2025

	General funds £	Designated funds £	Restricted funds £	Total £
Fund balances on 30 September 2025 are represented by:				
Fixed Assets	14,860	-	-	14,860
Current assets	1,307,602	35,279	816,096	2,158,977
Current liabilities	(332,345)	-	-	(332,345)
Total net assets	990,117	35,279	816,096	1,841,492

9a. Analysis of net assets between funds – 2024 - Restated

	General funds £	Designated funds £	Restricted funds £	Total £
Fund balances on 30 September 2024 are represented by:				
Fixed Assets	11,915	-	-	11,915
Current assets	1,117,663	82,051	815,437	2,015,151
Current liabilities	(236,032)	-	-	(236,032)
Total net assets	893,546	82,051	815,437	1,791,034

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

	2025 £	2024 Restated £
Net (loss)/income for the year	50,458	201,505
Depreciation charges	4,771	10,553
Increase/(decrease) in creditors	96,313	98,660
(Increase)/decrease in debtors	6,381	(43,259)
Net cash flow from operating activities	157,923	267,459

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

11 Trustees Remuneration and Benefits

There was no remuneration paid and no benefits provided to trustees for the year ended 30 September 2025. Trustees incurred expenses during the period on behalf of the charity totalling £0 (2024: £0).

12 Analysis of Staff Costs

	2025 £	2024 £
Salary Cost	6,023	6,889
Total Staff Costs	6,023	6,889

Average number of employees during the year was 1 (2024: 1)

13 Operating lease commitments

At 30 September 2025 the charity had total future minimum payments under a non-cancellable operating lease for its premises as follows: not later than one year £16,603 (2024: £16,603); later than one year and not later than five years £12,452 (2024: £29,055); total £29,055 (2024: £45,658).

14 Related Party Disclosures

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

Donations made by trustees to the charity in 2025 totalled £1,638 (2024: £2,104)

15. Prior Period Adjustments

During the year the trustees undertook a review of the financial statements and identified a number of matters requiring prior period adjustment or reclassification of comparatives, as set out in notes 15.1 to 15.5. The effect of the restatements on the balance sheet, the statement of financial activities and the funds of the charity is summarised below.

(a) Changes to the balance sheet as at 30 September 2024

	Note	As previously reported	Adjustment	As restated at 30 Sep 2024
		£	£	£
Fixed assets				
Tangible assets	15.1	48,138	(36,223)	11,915
Current assets				
Debtors	15.2	12,829	45,591	58,420
Cash at bank and in hand	15.2	1,998,062	(41,331)	1,956,731
Creditors: amounts falling due within one year				
Other creditors	15.2	(231,772)	(4,260)	(236,032)
Net assets		**1,827,257**	**(36,223)**	**1,791,034**
Funds				
General unrestricted funds	15.1, 15.3, 15.4	1,625,752	(732,206)	893,546
Designated funds	15.4	201,505	(119,454)	82,051
Restricted funds	15.3	–	815,437	815,437
Total funds		**1,827,257**	**(36,223)**	**1,791,034**

(b) Changes to the statement of financial activities for the year ended 30 September 2024

	Note	As previously reported	Adjustment	As restated 2024
		£	£	£
Incoming resources				
Voluntary donations – unrestricted (including designated)	15.3	1,467,207	(240,142)	1,227,065
Voluntary donations – restricted	15.3	–	240,142	240,142
Total incoming resources		**1,467,207**	**–**	**1,467,207**
Expenditure on:				
Raising funds	15.5	(174,070)	146,107	(27,963)
Charitable activities	15.5	(1,091,632)	(146,107)	(1,237,739)
Total resources expended		**(1,265,702)**	**–**	**(1,265,702)**
Net movement in funds		**201,505**	**–**	**201,505**

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

The restatements have no effect on total incoming resources, total resources expended or the net movement in funds for the year ended 30 September 2024. The adjustments described in notes 15.1 and 15.2 have no effect on the statement of financial activities.

(c) Reconciliation of funds

At 1 October 2023:

	Note	General unrestricted funds	Designated funds	Restricted funds	Total funds
		£	£	£	£
At 1 October 2023 as previously reported		1,625,752	–	–	1,625,752
Derecognition of tangible fixed assets	15.1	(36,223)	–	–	(36,223)
Aisha Maternity Fund reclassified to restricted funds	15.3	(575,295)	–	575,295	–
Designated fund balance recognised	15.4	(10,245)	10,245	–	–
At 1 October 2023 as restated		**1,003,989**	**10,245**	**575,295**	**1,589,529**

At 30 September 2024:

	Note	General unrestricted funds	Designated funds	Restricted funds	Total funds
		£	£	£	£
At 30 September 2024 as previously reported		1,625,752	201,505	–	1,827,257
Derecognition of tangible fixed assets	15.1	(36,223)	–	–	(36,223)
Aisha Maternity Fund reclassified to restricted funds	15.3	(815,437)	–	815,437	–
Designated funds reclassified to general funds	15.4	119,454	(119,454)	–	–
At 30 September 2024 as restated		**893,546**	**82,051**	**815,437**	**1,791,034**

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

NOTES TO THE PRIOR PERIOD ADJUSTMENTS

15.1 Tangible assets and depreciation

Expenditure with a cost of £45,381 had historically been capitalised within furniture & fixtures and computer equipment and depreciated. During the year the trustees undertook a review of the fixed asset register and identified that this expenditure comprised repairs and maintenance to the properties, which should have been expensed in the statement of financial activities in the year in which it was incurred. Only building works at leasehold property with a cost of £8,229, met the recognition criteria for capitalisation; these have been reclassified to a separate class of leasehold property improvements, depreciated at 10% on a straight line basis.

To reflect this retrospectively, cost of £45,381 and accumulated depreciation of £9,158 have been derecognised, reducing the net book value of tangible fixed assets and general unrestricted funds at 1 October 2023 and at 30 September 2024 by £36,223. There is no effect on the net movement in funds for the year ended 30 September 2024. The comparative fixed assets note has been restated as follows:

	Leasehold improvements	Furniture & fixtures	Computer equipment	Total
	£	£	£	£
Cost				
As previously reported	–	33,311	36,611	69,922
Reclassification	8,229	(8,229)	–	–
Derecognised as repairs	–	(18,796)	(26,585)	(45,381)
As restated	**8,229**	**6,286**	**10,026**	**24,541**
Depreciation				
As previously reported	–	15,830	5,954	21,784
Reclassification	1,920	(4,603)	2,683	–
Derecognised	–	(9,158)	–	(9,158)
As restated	**1,920**	**2,069**	**8,637**	**12,626**
Net book value as restated	**6,309**	**4,217**	**1,389**	**11,915**

15.2 Balances reclassified from cash at bank

During the year the trustees reviewed the classification of the charity's cash at bank and in hand and identified that a number of balances paid in advance and pending claim had been recorded within cash at bank. These balances represent amounts advanced to, and recoverable from rather than funds held by the charity at the bank. They should therefore have been presented within debtors and creditors as appropriate.

To reflect this retrospectively, the balances have been reclassified from cash at bank and in hand as at 30 September 2024, being £45,591 of debit balances presented within other debtors and £4,260 of credit balances presented within other creditors, reducing cash at bank and in hand by the net amount of £41,331. This is a reclassification between balance sheet headings only: net assets, total funds and the statement of financial activities for the year then ended are unaffected.

15.3 Aisha Maternity Hospital Fund reclassified from unrestricted to restricted funds

During the year the trustees reviewed the charity's fund balances and identified that income received in respect of the Aisha Maternity Fund had historically been accounted for within unrestricted funds. This income is subject to restrictions imposed by the donors as to the purpose for which it may be used, and should therefore have been recognised, and its unspent balance carried forward, as a restricted fund in accordance with the Charities SORP.

To reflect this retrospectively, the accumulated balance on the Aisha Maternity Fund has been reclassified from unrestricted to restricted funds. At 1 October 2023, £575,295 has been reclassified from general unrestricted funds to restricted funds. Restricted income of £240,142 arising in the year ended 30 September 2024 has been reclassified from unrestricted to restricted incoming resources, increasing the restricted fund carried forward at 30 September 2024 to £815,437, with a corresponding reduction in unrestricted funds. This is a reclassification between fund types only: the total funds and net assets of the charity, and the net movement in funds for the year then ended, are unaffected.

15.4 Designated funds

During the year the trustees reviewed the charity's fund balances and identified that the surplus for the prior year of £201,505 had been presented in full as a designated fund. Of this amount, only the balance on the Social Fund Designated of £82,051, comprising the balance brought forward at 1 October 2023 of £10,245 together with designated income received less amounts applied during the year, met the definition of a designated fund. The remaining £119,454 formed part of the charity's general unrestricted reserves and should not have been designated, no trustee decision having been made to earmark it for a specific purpose.

To reflect this retrospectively, £119,454 has been reclassified from designated funds to general unrestricted funds as at 30 September 2024, and the designated fund balance of £10,245 at 1 October 2023, previously presented within general funds, has been recognised as a designated fund. This is a reclassification between components of unrestricted funds only: total unrestricted funds, total funds and net assets of the charity, and the net movement in funds for the year then ended, are unaffected.

15.5 Analysis of costs of raising funds and support costs

In previous years the charity's contribution paid to Ahmadiyya Muslim Jama'at (AMJ) in accordance with trustees described in the accounting records as a management charge, together with certain support costs, were included within costs of raising funds. The donations to AMJ are made for the furtherance of charity objective and has been reclassified to charitable activities (grant funding of activities). The support costs have been reclassified to support costs within charitable activities. In addition, subscriptions previously included within charitable activities have been reclassified to costs of raising funds. The comparative figures for the year ended 30 September 2024 have been restated as follows:

Year ended 30 September 2024	**Costs of raising funds**	**Charitable activities**	**Total**
	£	£	£
As previously reported	174,070	1,091,632	1,265,702
Ahmadiyya Muslim Jama'at (AMJ)	(109,675)	109,675	–
Support costs reclassified	(53,028)	53,028	–
Subscriptions reclassified	16,596	(16,596)	–
As restated	**27,963**	**1,237,739**	**1,265,702**

In the current year donation to AMJ of £134,187 and £65,301 (support costs) are presented within charitable activities, and £17,575 (subscriptions) within costs of raising funds, on the same basis. Separately, certain direct charitable activity costs previously included within donations to other charities (2025: £33,359; 2024: £21,471) have been reclassified to direct charitable activity costs; this is a presentation change within charitable activities with no effect on its total. These are changes of presentation only: there is no effect on total expenditure, the net movement in funds or total funds.

Following these reclassifications, the costs of raising funds and the support costs reclassified to charitable activities are analysed as follows. All amounts are unrestricted; there were no restricted amounts in either year.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

	2025	2024
	£	£
Costs of raising funds		
Bank charges / administration	2,658	3,109
Travelling and subsistence	11,223	8,258
Subscriptions	17,575	16,596
Total costs of raising funds (per SoFA)	**31,456**	**27,963**
Support costs reclassified to charitable activities		
Office running and maintenance costs	53,539	42,862
I.T. costs	5,739	3,277
Staff costs	6,023	6,889
Total support costs reclassified	**65,301**	**53,028**

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