

Charity registration number 255354 (England and Wales)

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

THE INAYATIYYA UK

LEGAL AND ADMINISTRATIVE INFORMATION

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

Charity number (England and Wales) 255354

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

THE INAYATIYYA UK

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

THE INAYATIYYA UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

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

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

Objectives and activities

The Charity has been established for the advancement of religion through

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

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

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

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

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

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

THE INAYATIYYA UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

Financial review

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

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

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

Reserves policy

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

Investment policy and objectives

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

Structure, governance and management

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

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

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

Recruitment and appointment of new trustees

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

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

THE INAYATIYYA UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

Organisational structure

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

Risk management

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

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

.....
E C Salomon CBE

Trustee

Date:

THE INAYATIYYA UK

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

James Todd and Co Limited

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

THE INAYATIYYA UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

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

THE INAYATIYYA UK

BALANCE SHEET

AS AT 31 MAY 2025

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

The financial statements were approved by the trustees on

.....
 E C Salomon CBE
Trustee

THE INAYATIYYA UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

1.5 Expenditure

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

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

THE INAYATIYYA UK

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

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% reducing balance
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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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	12,194	285	12,479	5,147	620	5,767
Legacies	1,847	-	1,847	1,287	-	1,287
Membership fees	-	1,459	1,459	-	1,318	1,318
	<u>14,041</u>	<u>1,744</u>	<u>15,785</u>	<u>6,434</u>	<u>1,938</u>	<u>8,372</u>

THE INAYATIYYA UK

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

2 Income from donations and legacies (Continued)

3 Income from charitable activities

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

Deferred income

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

4 Income from investments

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

5 Other income

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

THE INAYATIYYA UK

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

6 Expenditure on charitable activities

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

7 Support costs allocated to activities

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

THE INAYATIYYA UK

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

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

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

10 Other expenditure

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

11 Taxation

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

THE INAYATIYYA UK

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

12 Tangible fixed assets

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

13 Debtors

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

14 Creditors: amounts falling due within one year

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

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

15 Restricted funds

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

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

THE INAYATIYYA UK

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

15 Restricted funds

(Continued)

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

Inayatiyya Healing Order UK

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

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

16 Unrestricted funds

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

	At 1 June 2024 £	Incoming resources £	Resources expended £	At 31 May 2025 £
General funds	48,693	44,127	(43,002)	49,818

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

17 Analysis of net assets between funds

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

THE INAYATIYYA UK

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

17 Analysis of net assets between funds

(Continued)

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

18 Related party transactions

Related party transactions have been shown in note 8.