

"And spend for the cause of Allah, and cast not yourselves into ruin with your own hands, and do good; surely, Allah loves those who do good."

(The Holy Quran Ch 2:196)

**Ahmadiyya Muslim Jamaat International
(AMJ International)**

**Annual Report for the year ended
31 December 2018**

Company Reg. No. 4785585
Reg. Charity No. 1102949

AHMADIYYA MUSLIM JAMAAT INTERNATIONAL
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Trustees and advisors

Chairman of the Board of Trustees

Abdullah U Wagishauser

Board of Trustees

Mubarak Ahmad Zafar (Chairman of the Finance Committee)

Shajar Ahmad Farooqi FCA- Company Secretary (Secretary of the Finance Committee)

Abdul Majid Tahir (Member of the Finance Committee)

Munir-ud-Din Shams (Member of the Finance Committee)

Naseer Ahmad Qamar

Hibatunnoer Lodewijk Verhangen

Lal Khan Malik

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Registered Charity Number: 1102949

Company Registration Number: 4785585

Auditor

RSM UK Audit LLP

Chartered Accountants and Statutory Auditor

Davidson House, Forbury Square, Reading, Berkshire, RG1 3EU

United Kingdom

Solicitors

Bishop & Sewell LLP

59-60 Russell Square, London WC1B 4HP, United Kingdom

Bankers

National Westminster Bank plc.

2nd Floor G3, 2 Cathedral Hill, Guildford, GU1 32R, United Kingdom

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Introduction to Ahmadiyya Muslim Jamaat

The Ahmadiyya Muslim Jamaat is a dynamic, fast growing international revival movement within Islam. Founded in 1889, it spans 209 countries with membership exceeding tens of millions. Its current headquarters are in the United Kingdom.

Ahmadiyya Muslim Jamaat is the only Islamic organization to believe that the long-awaited Messiah has come in the person of Mirza Ghulam Ahmad (as) (1835-1908) of Qadian. Ahmad (as) claimed to be the metaphorical second coming of Jesus (as) of Nazareth and the divine guide, whose advent was foretold by the Prophet of Islam, Muhammad (saw). Ahmadiyya Muslim Jamaat believes that God sent Ahmad (as), like Jesus (as), to end religious wars, condemn bloodshed and reinstitute morality, justice and peace. Ahmad's (as) advent has brought about an unprecedented era of Islamic revival. He divested Islam of fanatical beliefs and practices by vigorously championing Islam's true and essential teachings. He also recognized the noble teachings of the great religious founders and saints, including Zoroaster (as), Abraham (as), Moses (as), Jesus (as), Krishna (as), Buddha (as), Confucius (as), Lao Tzu and Guru Nanak, and explained how such teachings converged into the one true Islam.

Ahmadiyya Muslim Jamaat is the foremost Islamic organization to categorically reject terrorism in any form. Over a century ago, Ahmad (as) emphatically declared that an aggressive "jihad by the sword" has no place in Islam. In its place, he taught his followers to wage a bloodless, intellectual "jihad of the pen" to defend Islam. To this end, Ahmad (as) penned over 80 books and tens of thousands of letters, delivered hundreds of lectures, and engaged in scores of public debates. His rigorous and rational defences of Islam unsettled conventional Muslim thinking. As part of its effort to revive Islam, Ahmadiyya Muslim Jamaat continues to spread Ahmad's (as) teachings of moderation and restraint in the face of bitter opposition from parts of the Muslim world.

Similarly, it is the only Islamic organization to endorse a separation of religion and State. Over a century ago, Ahmad (as) taught his followers to protect the sanctity of both religion and government by becoming righteous souls as well as loyal citizens. He cautioned against irrational interpretations of Qur'anic pronouncements and misapplications of Islamic law. He continually voiced his concerns over protecting the rights of God's creatures.

Today, it continues to be an advocate for universal human rights and protections for religious and other minorities. It champions the empowerment and education of women. Its members are among the most law-abiding, educated, and engaged Muslims in the world.

Ahmadiyya Muslim Jamaat is the only Islamic organization with a central spiritual leader. Over a century ago, Ahmad (as) reminded his followers of God's promise to safeguard the message of Islam through khilafat (the spiritual institution of successorship to prophet hood). It believes that only spiritual successorship can uphold the true values of Islam and unite humanity. Five spiritual leaders have succeeded Ahmad (as) since his demise in 1908. Its fifth and current spiritual head, Mirza Masroor Ahmad, resides in the United Kingdom. Under the leadership of its spiritual successors, Ahmadiyya Muslim Jamaat has now built over 16,000 mosques, 714 schools, and over 41 hospitals and clinics. It has translated the Holy Qur'an into 74 languages. It propagates the true teachings of Islam and the message of peace and tolerance through a twenty-four hour satellite television channel (MTA), the Internet (alislam.org) and print (Islam International Publications). It has been at the forefront of worldwide disaster relief through an independent charitable organization, Humanity First.

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Introduction to Hazrat Mirza Masroor Ahmad

His Holiness, Hazrat Mirza Masroor Ahmad (Mir-za Mas-roor Ah-mad), is the fifth Khalifa (Caliph) of the Ahmadiyya Muslim Community. Elected to this lifelong position on 22 April 2003, he serves as the worldwide spiritual and administrative head of an international religious organisation with tens of millions of members spread across more than 209 countries.

Peace Initiatives

His Holiness is the world's leading Muslim figure promoting peace and inter-religious harmony. Through his sermons, lectures, books, and personal meetings, His Holiness has continuously advocated the worship of God Almighty and serving humanity. He also continuously advocates the establishment of universal human rights, a just society and separation of religion and state. Since being elected Khalifa, His Holiness has led a worldwide campaign to convey the peaceful message of Islam through all forms of print and digital media. Under his leadership, national branches of the Ahmadiyya Muslim Community have launched campaigns that reflect the true and peaceful teachings of Islam. Ahmadi Muslims all over the world are engaged in grassroots efforts to distribute millions of 'Peace' leaflets to Muslims and non-Muslims alike, host interfaith and peace symposia, and present exhibitions of The Holy Qur'an to present its true and noble message. These campaigns have received worldwide media coverage and demonstrate that Islam champions peace, loyalty to one's country of residence and service to humanity.

In 2004, His Holiness launched the annual National Peace Symposium in which guests from all walks of life come together to exchange ideas on the promotion of peace and harmony. Every year, the symposium attracts many serving ministers, parliamentarians, politicians, religious leaders and other dignitaries. In 2009, His Holiness also launched the annual 'Ahmadiyya Muslim Prize for the Advancement of Peace': an international peace award for individuals or organisations that have demonstrated an extraordinary commitment and service to the cause of peace and humanitarianism.

Communication with Ahmadi Muslims

His Holiness receives thousands of letters every day from Ahmadi Muslims worldwide, seeking his guidance and prayers. As well as responding to all such letters, His Holiness meets with individual members of the Community, on a daily basis. Every week, His Holiness delivers a Friday Sermon in which he addresses all members of the Ahmadiyya Muslim Community worldwide. The sermon is broadcast globally live on MTA International an Ahmadi Muslim satellite television station established in 1992, and translated into various languages. His Holiness uses his sermons to counsel Ahmadi Muslims about various issues of importance.

Response to Persecution

Following his election in 2003, His Holiness was forced into exile from Pakistan, his native country. Pakistan's Constitution and Penal Code restrict members of the Ahmadiyya Muslim Community from practising or associating with Islam, or from even identifying themselves as Muslims. Violations of these repressive laws result in fines, imprisonment, and potentially capital punishment. Consequently, the legislation prevents His Holiness from fulfilling his duties as Head of the Community and accordingly he is unable to return to Pakistan. Despite the continued sectarian persecution that Ahmadi Muslims are subjected to in various Muslim majority nations, His Holiness expressly forbids any violence. On 28 May 2010, anti-Ahmadiyya terrorists attacked two mosques belonging to the Ahmadiyya Muslim Community in Lahore, Pakistan. 86 Ahmadi Muslims were martyred during their Friday Prayers, whilst scores more were injured. Despite the barbaric nature of this pre-meditated crime against humanity, His Holiness instructed Ahmadi Muslims worldwide to respond only through prayers and entirely peaceful means.

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Introduction to Hazrat Mirza Masroor Ahmad (continued)

Personal Biography

His Holiness was born on 15 September 1950 in Rabwah, Pakistan to the late Mirza Mansoor Ahmad and the late Nasira Begum Ahmad. Upon completing his Masters Degree in Agricultural Economics in 1977 from the Agriculture University in Faisalabad, Pakistan, His Holiness formally dedicated his life to the service of Islam. From 1977 to 1985, His Holiness served in Ghana, engaged in social, educational and agricultural development projects. He is credited with successfully growing wheat on Ghanaian soil for the first time in the nation's history. His Holiness returned to Pakistan in 1985 and served in various senior administrative posts within the Community during the next 18 years, including as Chief Executive of the Ahmadiyya Muslim Community in Pakistan from 1997 until his election as Khalifa. His Holiness resides in London, England with his wife, Amtul Sabooh Ahmad. He has two children and five grandchildren. His hobbies include gardening, reading, photography and walking. As spiritual leader of Ahmadi Muslims all over the world, he vigorously champions the cause of Islam through a refreshing message of peace and compassion.

AHMADIYYA MUSLIM JAMAAT INTERNATIONAL (AMJ INTERNATIONAL) Annual Report for the year ended 31 December 2018

Trustees' Report

The trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 December 2018. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: 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) published on 16 July 2014.

AMJ International is a charitable company limited by guarantee. Under the terms of the guarantee each member has agreed to contribute £1 in the event that the Charity is wound up.

Our Responsibilities

Hazrat Mirza Ghulam Ahmad, the Promised Messiah and Founder of the Ahmadiyya Muslim Jamaat said in Al-Wasiyyat:

"Do not think that this is all fancy. This is the decree of Allah the Almighty, the Ruler of the earth and the heavens. I am not worried over how all this property will be collected and how a community will grow up to accomplish all this in the strength of its faith. What I do worry about is lest, after our time, those who are put in charge of these funds should be tempted by their volume and should yield to such temptation and incline towards the world. So I pray that God may continue to provide this Movement with honest and faithful workers who should work for the sake of God, though it would be permissible that in the case of those who have no other means of subsistence, an allowance may be made out of these funds."

Objectives and Activities

Our Objectives

The objects for which the Charity is established are:

- the advancement of the Muslim faith worldwide as expounded by Hazrat Mirza Ghulam Ahmad of Qadian, the Promised Messiah and the Founder of the Ahmadiyya Movement and interpreted by his successor known as Khalifatul Masih. The present Khalifatul Masih is Hazrat Mirza Masroor Ahmad Khalifatul Masih V ^(atba);
- to promote generally an understanding of the moral and spiritual values propounded by Islam;
- to do and promote charity and to promote and advance the welfare and well-being of people at large;
- to advance religious and secular education;
- to relieve poverty and sickness and the suffering of those affected, amongst others, by disease, natural disaster, war and other conflicts; and
- to promote the advancement of scientific research and learning.

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Trustees' Report (continued)

Activities and Performance

Our activities are as follows:

- the propagation of Islam worldwide;
- the building of mosques, hospitals and schools;
- scientific research and development;
- the award of scholarships for higher education;
- the provision of emergency relief in cases of natural disasters; and
- assistance to the deserving and needy.

During the year the highlights of our performance are as follows:

The propagation of Islam worldwide

- 647,000 people from 129 countries of 300 nationalities joined Ahmadiyya Muslim Jamaat.
- 899 new Jamaats were established.
- Two new countries received the message of Ahmadiyyat (East Timor and Georgia).
- The Holy Quran has now been translated and published in 75 languages.
- Many different books have been translated into English this year, for example Haqeeqatul Wahi, Malfoozat vol 1 and many others
- 5,869,592 free literature was distributed which consist of 6,452 books, pamphlets, leaflets and folders and through this message were reached to 14,227,893 members of public.
- Leafleting and flyer schemes have to date distributed in 96 countries more than 13,200,000 leaflets reach 26,500,000 people.

The building of mosques, hospitals and schools

- 198 new mosques were built and 213 existing mosques were given to the Jamaat.
- 180 new mission houses and preaching centres were established.
- In 82 countries 488 regional and central libraries are now functioning.

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Trustees' Report (continued)

Scientific research and development

- Solar systems are now operational in 301 locations.
- So far 2,500 hand pumps have been fitted and relevant training given namely: Niger, Benin, Burkina Faso, Tanzania and Zambia. 7 new solar water pumps were introduced and installed.

The award of scholarships for higher education

- During the year 8,203 students were awarded scholarships.
- In 12 countries 684 schools are functioning.

The provision of emergency relief in cases of natural disasters

- Although Humanity First is an independent charity, members of AMJ provide them with human resource and financial aid. A lot of their projects and disaster aid schemes are funded by AMJ.
- Humanity First (HF) started formally as a registered charity in 1994 in the UK. Since its inception, HF has responded to several disasters and served hundreds of thousands of victims in various affected communities. Soon, the organization's scope of operations expanded beyond disaster relief to several sustainable human development projects and initiatives around the world.

Today, Humanity First is registered in 56 countries across 6 continents and actively working on projects in 46 countries. Its operations are primarily funded by grass roots donations from individuals, corporate gift matching, and various other grants. The dedicated volunteers of Humanity First are the force behind the good work that the organization delivers, who bring their professional industry experience to the benefit of the affected communities. It also leverages preferential rates for relief equipment, logistics, and other needed supplies benefiting from global sourcing.

Assistance to the deserving and needy

- Free camps helped in civil war and natural disaster areas in 20 countries 171,250 people were helped with medical treatment and food banks.
- 460 eye operations were conducted bringing the standing total to 14,091 operations to date. These took place in: Burkina Faso , Guatemala, Niger , Mali and Others.

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Trustees' Report (continued)

Public benefit

The trustees have taken The Charity Commission's general guidance on public benefit (contained within their guidance publication "Charities and Public Benefit") and the specific guidance on public benefit into consideration in preparing their statement on public benefit contained within this trustees' annual report.

Trustees' Assessment of Public Benefit, Benefits & Beneficiaries

The main beneficiaries of the charity are those set out in this report. The trustees' assessment of public benefit is therefore based upon the actual performance reported for the year.

Structure, Governance and management

Corporate Governance

The governing body of AMJ International is the Board of Trustees, which comprises seven members. The Board meets formally at least four times a year but the trustees meet informally on many occasions throughout the year.

The Board has formally established a sub-committee, "The Finance Committee", with specific terms of reference and responsibilities delegated by the Board. This Committee is charged with the day-to-day financial matters of the Charity. The Committee also prepares the annual Income and Expenditure budget for the approval of the Board.

Method of Recruitment and Appointment of Trustees

Potential Board members are selected from the worldwide Ahmadiyya Muslim Community. The existing Board then considers its existing skill and experience requirements to ensure that potential trustees are recruited to maintain a balanced range of professional, academic and necessary skills and experience.

The induction process for any newly-appointed trustee comprises an initial meeting with the trustees, followed by a review of the grant-making process, powers and responsibilities of the Board and the role of the Finance Committee. Information supplied as part of the introduction process includes copies of the latest Board and Finance Committee minutes, a copy of the latest Annual Report and financial statements, a copy of the Memorandum and Articles of Association and a copy of the Charity Commission's guidance "The Essential Trustee: What you need to know". On an ongoing basis trustees are encouraged to attend seminars and conferences about sector issues and matters relevant to the Charity.

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Trustees' Report (continued)

Financial review

Financial results of activities and events

At present any excess of income over expenditure is retained as unrestricted funds unless received as part of a specific appeal.

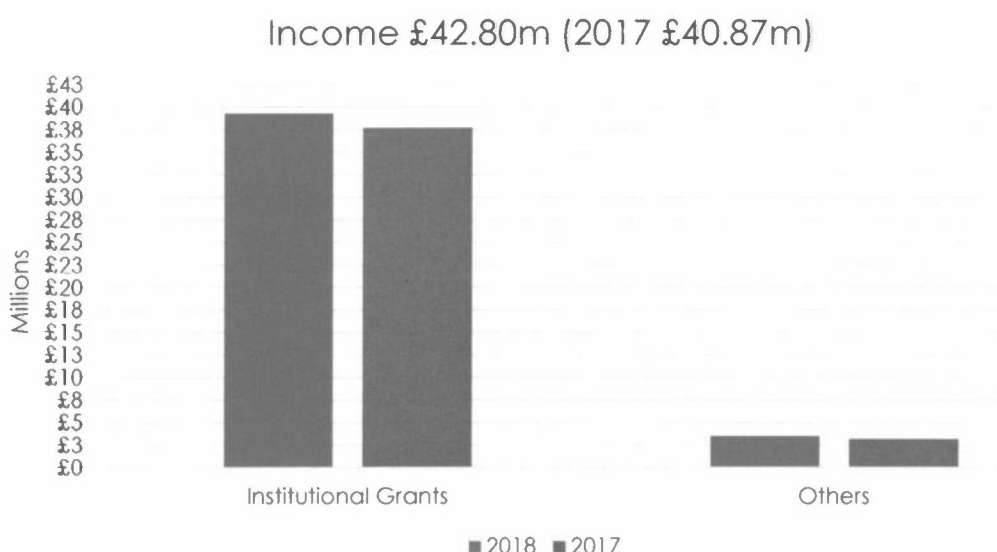
The balance on undesignated reserves as at 31 December 2018 is £5.06 million (31 December 2017 is £9.50 million). Additionally, the trustees have retained the social investment reserve (designated reserves) of £27.07 million (31 December 2017, £14.71 million).

It continues to be the trustees' policy to establish a level of reserves sufficient to enable the Charity to operate as a going concern. The trustees are of the opinion that the Charity has adequate reserves to cover one year's worth of core costs and to fund existing projects worldwide.

The result this year has been an increase in total reserves to £32.13 million at 31 December 2018 (31 December 2017, £24.21 million). This current level of unrestricted reserves represents approximately one years worth of grants payable.

Going concern

The trustees have reviewed the financial forecasts for the charity and have in particular considered its anticipated income and expenditure commitments for a period of twelve months from the date of approval of this trustees' annual report. The trustees believe that the charity has adequate resources to continue in operational existence for at least the next twelve months and to meet all of its liabilities during that period as they fall due. For that reason, the trustees continue to adopt the going concern basis in preparing the financial statements.



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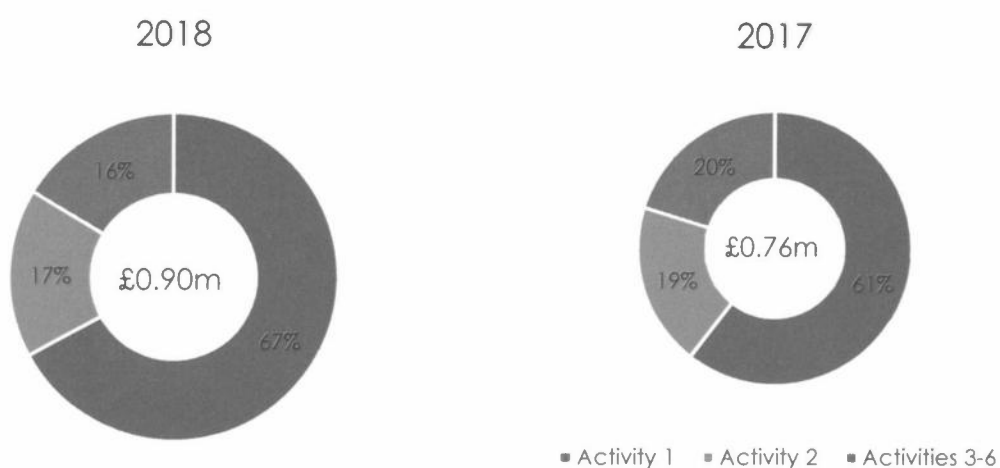
Trustees' Report (continued)

Financial review (continued)

Grants Paid For Charitable Expenditure



Support Cost



Activities:

1. Propagation of Islam worldwide
2. Building of Mosques, Hospitals & Schools
3. Scientific Research & Development
4. Scholarships for Higher Education
5. Emergency Relief - Natural Disasters
6. Assistance to deserving and needy

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Trustees' Report (continued)

Financial review (continued)

Reserves policy

The trustees believe that in the long term the charity ought to maintain free reserves at a level of 10% anticipated budgeted expenditure for the following year, in order to maintain the on-going charitable activities of the charity for at least six months whilst suitable funding is secured for future grant making. Free Reserves are currently £5.06 million which meets the target of at least 10% of anticipated budgeted expenditure.

Investments

Investment decisions are taken by the Finance Committee. Surplus cash is invested in money market accounts from overnight to one-year fixed. Over the coming year investment policies will be developed by the Finance Committee and will be submitted to the Board of Trustees before implementation.

Grants

AMJ International is an umbrella organisation which receives worldwide funding from the Ahmadiyya Muslim Communities. Grants are then awarded by the trustees to other charities with similar objectives and the Ahmadiyya Muslim Communities both in the UK and overseas, where they are most needed, having first been assessed by the trustees on a case-by-case basis. As a result, grants are made to institutions and individuals to ensure that work is done on all our objectives throughout the period.

The grant application process is designed to be as easy as possible whilst still drawing out the key information needed for a decision.

Grant priorities and selection criteria

The trustees are particularly interested in:

- the propagation of Islam worldwide;
- the building of mosques, hospitals and schools;
- scientific research and development;
- the award of scholarships for higher education;
- the provision of emergency relief in cases of natural disasters; and
- assistance to the deserving and needy.

The above priorities have been established since the formation of the Charity. Whilst they are reviewed each year, they are unlikely to change radically in the foreseeable future.

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Trustees' Report (continued)

Social Investment

AMJ International has provided funds to Mirza Sharif Ahmad Foundation (2018 - £27.07m, 2017 - £14.71m) a charity with similar objectives with emphasis on helping the poor and needy and providing reasonable standard of accommodation. The Charity is managed by an independent board of trustees. The Charity has invested funds in residential properties. AMJ International has retained a formal charge on these properties and trustees retain the right to charge interest.

Volunteers and fundraising

The Charity is served by trustees acting in a voluntary capacity and otherwise requires little input from any other volunteers as its primary focus is grant-making. However many of the bodies that are awarded grants by AMJ International rely significantly on the use of volunteers, particularly the AMJ community worldwide and, for example, the organisation of events such as the Annual Convention.

AMJ International does not carrying out fundraising itself as it is an umbrella organisation which receives worldwide funding from the Ahmadiyya Muslim Communities.

Auditor

RSM UK Audit LLP has indicated its willingness to continue in office.


Statement as to disclosure of information to auditor

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 that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has 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 custodian for any third party.

This report was approved by the trustees on...29/08/19... and was signed for and on behalf of the board by


Shajar Ahmad Farooqi FCA
Trustee

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Strategic Report

Risk and internal control

The trustees have overall responsibility for ensuring that AMJ International has an appropriate system of controls, financial and otherwise. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reassurance that:

- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable; and
- the Charity complies with relevant laws and regulations.

As part of the Charity's risk management process, the trustees acknowledge their responsibility for the Charity's system of internal control and reviewing its effectiveness. It is also recognised by the trustees that such a system is designed to manage rather than eliminate the risk of failure to achieve the Charity's objectives and can only provide reasonable, not absolute, reassurance against material misstatement or loss.

The trustees, through the Finance Committee, have set policies on risk and internal controls, which cover the following:

- the responsibility of management to implement the trustees' policies and identify and evaluate risks for their consideration on an on-going basis;
- consideration of the type of risks the Charity faces;
- the level of risks which they regard as acceptable;
- the likelihood of the risks concerned materialising;
- the Charity's ability to reduce the incidence and impact on the business of risks that do materialise;
- the costs of operating particular controls relative to the benefit obtained; and
- arrangements for monitoring and reporting on risk and control matters of importance, together with details of corrective action being undertaken.

Key Performance Indicators

Due to the unique nature of the charity, there are no specific key performance indicators by which the Trustees measure performance. Instead there is a general focus on the contribution to the community which is evidenced by the activities noted on pages 6 and 7.

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Strategic Report (continued)

A summary of the trustees' consideration of the major risks to which the Charity is exposed, together with the management of these risks, is as follows:

Income is not available from core funding.

Grants paid to communities are not spent for purposes in accordance with AMJ International's charitable nature and objectives.

Approach

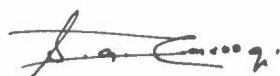
AMJ International has put in place processes to receive standing order payments from its donors and is not reliant on any sort of variable income from grant-making institutions.

AMJ International trustees insist on a complete and accurate budgetary process being approved before committing funds to any community project, and personally review progress on projects until finalisation.

Future plans

The main objectives for future periods include financial commitment to the ongoing projects undertaken by the Ahmadiyya Muslim Community worldwide. In addition to this primary focus for 2019, the existing activities carried out in 2018 will remain ongoing with a broad commitment to construct a minimum of 100 mosques per year.

This report was approved by the trustees on...29/03/19..., and was signed for and on behalf of the board by:


Shajar Ahmad Farooqi FCA
Trustee

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Statement of trustees' responsibilities

The trustees (who are also directors of AMJ International for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom's Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AHMADIYYA MUSLIM JAMAAT INTERNATIONAL (AMJ INTERNATIONAL) for the year ended 31 December 2018

Opinion

We have audited the financial statements of Ahmadiyya Muslim Jamaat International (the 'charitable company') for the year ended 31 December 2018 which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure, 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's 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report other than the financial statements and our auditor's report thereon. 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AHMADIYYA MUSLIM JAMAAT INTERNATIONAL (AMJ INTERNATIONAL)

for the year ended 31 December 2018 (continued)

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities page 15, 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 trustees 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 charitable 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AHMADIYYA
MUSLIM JAMAAT INTERNATIONAL (AMJ INTERNATIONAL)
for the year ended 31 December 2018 (continued)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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.

RSM UK Audit LLP

KERRY GALLAGHER (Senior Statutory Auditor)
For and on behalf of RSM UK AUDIT LLP, Statutory Auditor
Chartered Accountants
Davidson House, Forbury Square, Reading, Berkshire
RG1 3EU

Date **17 September 2019**

AHMADIYYA MUSLIM JAMAAT INTERNATIONAL
(AMJ INTERNATIONAL)

Statement of Financial Activities (incorporating Income and Expenditure Account) for the year ended 31 December 2018

	Notes	Total funds 2018	Total funds 2017
		£'000	£'000
Income and endowments from:			
Donations and legacies	2	42,792	40,853
Investments		9	17
Total income		<u>42,801</u>	<u>40,870</u>
Expenditure on:			
Charitable activities	3	34,884	30,718
Total expenditure		<u>34,884</u>	<u>30,718</u>
Net income		<u>7,917</u>	<u>10,152</u>
Net movement in funds		<u>7,917</u>	<u>10,152</u>
Reconciliation of funds			
Total funds brought forward	12	24,217	14,065
Total funds carried forward	12	<u>32,134</u>	<u>24,217</u>


AHMADIYYA MUSLIM JAMAAT INTERNATIONAL
(AMJ INTERNATIONAL)
Balance Sheet at 31 December 2018

Company number 4785585

	Note	As at 31 December 2018 £'000	As at 31 December 2017 £'000
FIXED ASSETS			
Tangible assets	8	18	67
Social investment	8	27,071	14,714
		<u>27,089</u>	<u>14,781</u>
CURRENT ASSETS			
Debtors	9	358	232
Cash at bank and in hand		5,144	9,722
		<u>5,502</u>	<u>9,954</u>
CREDITORS: amounts falling due within one year	10	(457)	(518)
		<u>5,045</u>	<u>9,436</u>
NET CURRENT ASSETS			
		<u>5,045</u>	<u>9,436</u>
NET ASSETS		<u>32,134</u>	<u>24,217</u>
FUNDS			
Unrestricted Funds			
Undesignated funds	12	5,063	9,503
Designated funds	12	27,071	14,714
		<u>32,134</u>	<u>24,217</u>

The accompanying notes are an integral part of this Balance Sheet.

Approved and authorised for issue by the Trustees on 29/08/2019 and signed on their behalf by:


Mubarak Ahmad Zafar
Trustee and Chairman of Finance Committee


S. A. Farooqi FCA
Trustee and Secretary

AHMADIYYA MUSLIM JAMAAT INTERNATIONAL
(AMJ INTERNATIONAL)

Statement of Cash Flows for the year ended 31 December 2018

	Notes	As at 31 December 2018	As at 31 December 2017
		£'000	£'000
Cash flows from operating activities	13	7,794	10,199
Cash flows from investing activities			
Purchase of tangible fixed assets		(24)	(92)
Interest received		9	17
Acquisition of investment		(12,357)	(10,315)
Disposal of tangible fixed assets		-	11
Net Cash used in investing activities		(12,372)	(10,379)
Change in cash and cash equivalents in the reporting year		(4,578)	(180)
Cash and cash equivalents at the beginning of the reporting year		9,722	9,902
Cash and cash equivalents at the end of the reporting year		5,144	9,722

AHMADIYYA MUSLIM JAMAAT INTERNATIONAL (AMJ INTERNATIONAL)

Notes to the financial statements for the year ended 31 December 2018

1 PRINCIPAL ACCOUNTING POLICIES

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the requirements of the Companies Act 2006 and under the historical cost convention. Within the definitions of FRS 102, the charity is a public benefit entity. The financial statements have also been prepared in accordance with the accounting policies set out in more detail below, to comply with the charity's governing document, 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 published on 16 July 2014 (the FRS 102 Charities SORP 2015).

GENERAL INFORMATION

AMJ International is a private company limited by guarantee incorporated in England and Wales. The registered office is Tahir House, 22 Deer Park Road, London SW19 3TL, United Kingdom. The charities objectives and aims are disclosed in the Trustees and Strategic Report.

GOING CONCERN

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the accounts. The trustees are satisfied that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about its ability to continue as a going concern. This conclusion has been formed as a result of the strong net assets position of the Charity at the year-end of £32,134k, cash balance of £5,144k and the continued support from global donors. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

TANGIBLE FIXED ASSETS AND DEPRECIATION

Items of a capital nature are reviewed for their purpose and are capitalised where they are considered to provide an ongoing use to the Charity.

Depreciation is charged against fixed assets commencing with the year of acquisition at rates estimated to write off their cost or valuation less any residual value over the expected useful lives which are as follows:

Fixtures, fittings and equipment	1 year
Motor vehicles	4 years

Any assets which are impaired in value are written down to their recoverable amount.

DONATIONS AND GIFTS

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

INVESTMENT INCOME

Money Market investment income is included in the Statement of Financial Activities when receivable.

GRANTS PAYABLE

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

**AHMADIYYA MUSLIM JAMAAT INTERNATIONAL
(AMJ INTERNATIONAL)**

Notes to the financial statements for the year ended 31 December 2018

1 PRINCIPAL ACCOUNTING POLICIES (Continued)

APPORTIONMENT OF EXPENDITURE

Expenditure (including irrecoverable VAT) is apportioned under the guidance of the SORP and analysed between directly undertaken activities, grant funding of activities and current cost;

Expenditure is recognised on an accruals basis as a liability is incurred.

The method of apportionment is as follows:

1. Costs attributable solely to one activity are allocated to that activity;
2. Costs which contribute directly to the output of more than one activity are apportioned on a reasonable, justifiable and consistent basis;
3. Support costs are apportioned based on the following criteria:

General Management	Total cost of activity
PR & Communication	Total cost of activity
Administration	Total cost of activity
Finance	Total cost of activity
Currency translation gains	Total cost of activity

FOREIGN CURRENCIES

Transactions in foreign currency are recorded at the rate of exchange prevailing at the time of transaction. Foreign currency balances are translated into sterling at the exchange rates prevailing at the Balance Sheet date. Any gains or losses are included in the Statement of Financial Activities.

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.

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. Transfers between undesignated and designated funds occur when donations are received for specific projects as determined by Trustees.

FINANCIAL INSTRUMENTS

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of listed investments which are subsequently measured at fair value.

**AHMADIYYA MUSLIM JAMAAT INTERNATIONAL
(AMJ INTERNATIONAL)**

Notes to the financial statements for the year ended 31 December 2018

1 PRINCIPAL ACCOUNTING POLICIES (Continued)

FINANCIAL ASSETS

Other debtors which are receivable within one year are recognised at the settlement amount due after any discount offered.

A provision for impairment of other debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract. Impairment losses are recognised in income and expenditure for the excess of the carrying value of the trade debtor over the present value of the future cash flows discounted using the original effective interest rate. Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in income or expenditure.

FINANCIAL LIABILITIES

Creditors and provisions are recognised when the charitable company has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

PENSION SCHEME ARRANGMENTS

Defined contribution plans

The charity makes contributions to personal pension arrangements in respect of all staff. Contributions are shown as expenditure in the year in which they are paid. The charitable company has no liability in this respect other than the amounts actually paid in any year.

SOCIAL INVESTMENT

The social investment reflects funds provided to a charity with similar objectives with emphasis on helping the poor and needy and providing a reasonable standard of accommodation. Investments made are initially recognised at cost with the carrying amount adjusted in subsequent years if necessary for any impairment.

2 INCOME AND ENDOWMENTS

	Total Funds 2018	Total Funds 2017
	£'000	£'000
Donations and Legacies		
Donations from institutions and individuals	42,792	40,853
Investments		
Bank and Money Market interest receivable	9	17
	2018	2017
	£'000	£'000
Donation income is split as follows:		
Income from UK sources	9,382	8,401
Income from sources outside of the UK	33,410	32,452
	42,792	40,853

AHMADIYYA MUSLIM JAMAAT INTERNATIONAL
(AMJ INTERNATIONAL)

Notes to the financial statements for the year ended 31 December 2018

3 EXPENDITURE	Activities undertaken directly	Grant funding of activities	Support costs	Total cost 2018	Total cost 2017
Charitable expenditure	£'000	£'000	£'000	£'000	£'000
1. Propagation of Islam worldwide	5,562	19,261	383	25,206	20,608
2. Building of mosques, hospitals & schools	-	4,773	95	4,868	4,945
3. Scientific research & development	-	599	11	610	764
4. Scholarships for higher education	-	1,980	40	2,020	2,140
5. Emergency relief - natural disasters	-	55	-	55	83
6. Assistance to deserving and needy	-	2,084	41	2,125	2,178
Total charitable expenditure	5,562	28,752	570	34,884	30,718

The trustees have taken the exemption from disclosing the recipients of institutional grants accordance with paragraph 16.23 of the Charities Statement of Recommended Practice FRS102 (effective 1 January 2015) on the grounds of serious prejudice.

Support costs	Activity 1 £'000	Activity 2 £'000	Activity 3 £'000	Activity 4 £'000	Activity 5 £'000	Activity 6 £'000	Total £'000
PR & Communication	162	40	5	17	-	18	242
Administration	430	107	13	44	1	46	641
Finance	6	1	-	1	-	1	9
Governance	3	1	-	-	-	-	4
Sub Total	601	149	18	62	1	65	896
Currency translation (Gain)/Loss	(218)	(54)	(7)	(22)	(1)	(24)	(326)
Total payable for the year ended 31 December 2018	383	95	11	40	-	41	570
<i>Total payable for the year ended 31 December 2017</i>	<i>831</i>	<i>263</i>	<i>40</i>	<i>114</i>	<i>5</i>	<i>116</i>	<i>1,369</i>

**AHMADIYYA MUSLIM JAMAAT INTERNATIONAL
(AMJ INTERNATIONAL)**

Notes to the financial statements for the year ended 31 December 2018

4 AUDITOR'S REMUNERATION	Total	Total
	2018	2017
	£'000	£'000
RSM UK Audit LLP and its associates:		
Audit services	16	15
	<u>16</u>	<u>15</u>

5 TRUSTEES' REMUNERATION

The trustees (who are considered to be the key management personnel) did not receive any emoluments during either year. The aggregated amount of travel expenses reimbursed to 2 (2017: 3) trustees during the year was £2,124 (2017: £1,560).

6 STAFF COSTS	2018	2017
	£'000	£'000
Wages and salaries	5,066	4,506
Social security costs	439	382
Pension Scheme	21	11
	<u>5,526</u>	<u>4,899</u>

The average number of employees was 201 (2017: 191) during the year. During the year 188 (2017: 187) employees were engaged in the propagation of Islam worldwide with 13 (2017: 12) employees engaged in administration. No employee received emoluments in excess of £60,000 during this year (2017: 2).

	2018	2017
In the band £60,001 - £70,000	-	2

7 TAXATION

The company is a registered charity and as such its income and gains falling within Section 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

AHMADIYYA MUSLIM JAMAAT INTERNATIONAL
(AMJ INTERNATIONAL)

Notes to the financial statements for the year ended 31 December 2018

8 FIXED ASSETS

TANGIBLE ASSETS

	Fixtures, fittings & equipment £'000	Motor vehicles £'000	Total £'000
COST			
At 1 January 2018	361	268	629
Additions	24	-	24
Adjustment on Disposal	-	-	-
At 31 December 2018	<u>385</u>	<u>268</u>	<u>653</u>
DEPRECIATION			
At 1 January 2018	361	201	562
Depreciation charge	24	49	73
Adjustment on Disposal	-	-	-
At 31 December 2018	<u>385</u>	<u>250</u>	<u>635</u>
NET BOOK VALUE			
At 1 January 2018	<u>-</u>	<u>67</u>	<u>67</u>
At 31 December 2018	<u>-</u>	<u>18</u>	<u>18</u>

The net book value at 31 December 2018 represents fixed assets used for the charity's own use.

SOCIAL INVESTMENTS

	2018 £'000	2017 £'000
Social Investments	<u>27,071</u>	<u>14,714</u>

AMJ International has provided funds to Mirza Sharif Ahmad Foundation, a charity with similar objectives with emphasis on helping the poor and needy and providing reasonable standard of accommodation. The Charity is managed by an independent board of trustees. The Charity has invested funds in residential properties. AMJ International has retained a formal charge on these properties and trustees retain the right to charge interest.

No interest has been charged for the year ended 31 December 2018 (2017: £nil).

9 DEBTORS

	2018 £'000	2017 £'000
Other debtors	<u>358</u>	<u>232</u>

10 CREDITORS - amounts falling due within one year

	2018 £'000	2017 £'000
Other creditors	301	271
Other taxes and social security	129	109
Accruals	27	138
	<u>457</u>	<u>518</u>

11 FINANCIAL INSTRUMENTS

	2018 £'000	2017 £'000
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>358</u>	<u>232</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>328</u>	<u>271</u>

**AHMADIYYA MUSLIM JAMAAT INTERNATIONAL
(AMJ INTERNATIONAL)**

Notes to the financial statements for the year ended 31 December 2018

12 FUNDS

Year Ended 31 December 2018	Balance b/fwd. £'000	Incoming Resources £'000	Outgoing Resources £'000	Transfers £'000	Balance c/fwd. £'000
Unrestricted funds					
Undesignated funds	9,503	42,801	(34,884)	(12,357)	5,063
Designated funds	14,714	-	-	12,357	27,071
	<u>24,217</u>	<u>42,801</u>	<u>(34,884)</u>	<u>-</u>	<u>32,134</u>

The transfer of £12,357k from the Undesignated to Designated Fund is to reflect the Social Investment balance at the year end.

Undesignated funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds represent external investment in a third party charity's freehold property assets (See note 8).

Year Ended 31 December 2017	Balance b/fwd. £'000	Incoming Resources £'000	Outgoing Resources £'000	Transfers £'000	Balance c/fwd. £'000
Unrestricted funds					
Undesignated funds	9,666	40,870	(30,718)	(10,315)	9,503
Designated funds	4,399	-	-	10,315	14,714
	<u>14,065</u>	<u>40,870</u>	<u>(30,718)</u>	<u>-</u>	<u>24,217</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Undesignated £'000	Designated £'000	Total £'000
Tangible fixed assets	18	-	18
Long term Investments	-	27,071	27,071
Current assets	5,502	-	5,502
Current liabilities	(457)	-	(457)
Net assets	<u>5,063</u>	<u>27,071</u>	<u>32,134</u>

2017 Comparative

	Undesignated £'000	Designated £'000	Total £'000
Tangible fixed assets	67	-	67
Long term Investments	-	14,714	14,714
Current assets	9,954	-	9,954
Current liabilities	(518)	-	(518)
Net assets	<u>9,503</u>	<u>14,714</u>	<u>24,217</u>

AHMADIYYA MUSLIM JAMAAT INTERNATIONAL
(AMJ INTERNATIONAL)

Notes to the financial statements for the year ended 31 December 2018

**13 RECONCILIATION OF NET INCOMING RESOURCES TO NET
CASH INFLOW FROM OPERATING ACTIVITIES**

	2018 £'000	2017 £'000
Net incoming resources	7,917	10,152
Adjusted for:		
Interest received	(9)	(17)
Depreciation	73	101
Profit on disposal of fixed assets	-	(3)
	<u>7,981</u>	<u>10,233</u>
Movement in debtors	(126)	(78)
Movement in creditors	(61)	44
CASH GENERATED FROM OPERATING ACTIVITIES	<u><u>7,794</u></u>	<u><u>10,199</u></u>

14 Related party Transactions

No related party transactions occurred during the period (2017: nil).