

ALBIRR FOUNDATION UK

England & Wales - Charity number 1059473

Details

Other names MAJLIS AHL-E-SUNNAT U.K.

Status Registered

Legal form Charitable company

Company number [03245531](#)

Registered 1996-11-27

Register [View on the Charity Commission register](#)

Contact

Address Albirr Foundation
106 Church Road
Leyton
London
E10 5HG

Phone 02085581328

Email info@albirr.com

Website www.albirr.com

Activities

Objects: TO ADVANCE THE ISLAMIC FAITH AND TO ADVANCE THE EDUCATION OF THE PUBLIC IN ARABIC AND ISLAMIC STUDIES,PARTICULARLY,BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING,BY THE PROVISION OF CLASSES AND WORKSHOPS IN ISLAMIC HISTORY,LAW AND ART

Activities: Activities: -Prayer facilities whole year. The Foundation provide food for breaking fast during Ramadhan. - Funeral Services and Islamic Marriage Ceremony - Annual Qur'an Competition - Evening School for boys and girls - Local school visits - Free selective Literature

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Education/training, Overseas Aid/famine Relief, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- City Of London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£757,345	£513,785	£2,107,454	23
2024-12-31	£791,716	£579,552	£1,863,894	25
2023-12-31	£757,161	£531,670	£1,651,730	27
2022-12-31	£710,711	£516,169	£1,426,239	27
2021-12-31	£466,034	£428,113	-	-

Trustees

Name	Role	Appointed
Adil Sharif Ahmad		2022-09-13
Hafeez Ullah Bhatti		2021-12-13
Khushnood Ahmad Yousaf		2019-03-29
MOHAMED SIDDIQUE ADAM KARI		2012-04-29
MR SHARIF AHMAD		

ALBIRR FOUNDATION UK

England & Wales - Charity number 1059473

Accounts

ALBIRR FOUNDATION UK
(A company limited by guarantee)

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2025

Alis Accountax & Co

Suite 1 First Floor
81 Old Church Road
London E4 6ST
Telephone: 0208 616 2376
Email: ali@alisaccountax.com
Website: alisaccountax.com

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025
ALBIRR FOUNDATION UK
(A company limited by guarantee)

Legal and administrative information:

Company number: 3245531

Charity number: 1059473

Board of Directors: Mr Mohmed Siddique Adam Kari
Mr Sharif Ahmad
Mr Adil Ahmad
Mr Khushnood Ahmad Yousaf
Mr Hafeez Ullah Bhatti

Secretary: Mr Sharif Ahmad

Registered office: 106 Church Road
Leyton London
E10 5HG

Independent Examiner: Alis Accountax & Co
Suite 1 First Floor 81
Old Church Road
London
E4 6ST

Bankers: National Westminster Bank
Leytonstone branch
694 High Road
Leytonstone
London
E11 3BA

Solicitors Blackstone Solicitors
The Courtyard 7
Francis Grove
Wimbledon
London
SW19 4DW

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025

ALBIRR FOUNDATION UK

(A company limited by guarantee)

REPORT OF THE TRUSTEES

The Trustees who are also the Directors present their report with the financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities".

Structure, governance and management

The Charity is a company limited by guarantee and not having a share capital.

Albirr Foundation UK was incorporated on September 4, 1996 as a company and registered as a charity on November 27, 1996. Its main objectives are the advancement of Islamic religion and education of Islamic literature.

In the event of the charitable company winding up, every member of Albirr Foundation UK undertakes to contribute to the assets of the company of an amount not exceeding £1 each.

New Trustees may only be recruited by a simple majority of the serving Trustees at a meeting. The Trustees meet as and when necessary to ensure efficient running of the charitable company as the Trustees are already familiar with the practical work of the charitable company. The Trustees who served during the year end are set out in the Legal and Administrative information section.

El Rahma Charity Trust acts as the chief donor and chief patron for Albirr Foundation UK. All the functions of the charitable company are carried out with the consultation and supervision of El Rahma Charity Trust.

Objectives and activities

The Foundation's objectives are the advancement of Islamic religion and education through the distribution of free books and literature. Further objectives are to provide funds to other organisations and individuals for the advancement of education and by holding lectures, classes and competitions.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025
ALBIRR FOUNDATION UK

(A company limited by guarantee)

TRUSTEES' REPORT (continue)

Review of activities

Albirr Foundation UK has continued to provide places of worship in Leyton, East London, as well as across six other locations in the UK. These centres serve not only as places of worship, but also as community hubs where local residents come together to learn and study the faith. Regular classes for both adults and children were held, alongside open days, school visits, and a wide range of activities and events aimed at strengthening community ties and promoting social cohesion among all members of society.

During the cost of living crisis, Albirr Foundation UK provided financial support to individuals, families, and organisations in need. In addition, throughout the holy month of Ramadan, the Foundation organised and distributed food three times a week.

Thousands of books were also distributed free of charge to individuals and organisations. Titles included The Clear Quran, The Final Messenger, and Salah Prayer Guide.

The 28th Annual Quran Competition was once again a great success. Held in London on 7 September, the competition received over 200 applications. The final ceremony was streamed live on YouTube, and both participants and attendees thoroughly enjoyed the event.

Financial review

During the year the Foundation had net incoming resources of **£243,560** (2024: £212,164)

The principal funding source of the Foundation during the year was El Rahma Charity Trust of **£363,055** (2024: £400,200).

Grants policy

Albirr Foundation UK grants donation to causes, charities and individuals in line with the objectives stated above including those advocating the advancement of Islamic religion and education.

Risk management

The Trustees have assessed the major risks to which the charitable company is exposed to and are satisfied that systems are in place to mitigate those risks.

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific purpose should be maintained at a level equivalent to four months expenditure. The Trustees consider that this level of reserve will ensure the continuation of the normal activities of the Foundation should there be a significant drop in funding. This level of reserve has been more than maintained during the year.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025

ALBIRR FOUNDATION UK

(A company limited by guarantee)

TRUSTEES' REPORT (cont.....)

Statement of Trustees responsibilities

For Companies Act purposes the Board of Trustees are also the Directors. The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Generally accepted Accounting Practice.

Company law requires the Trustees to prepare the financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the Trustees are required to:

- (i) Select suitable accounting policies and then apply them consistently;
- (ii) Make adjustments and estimates that are reasonable and prudent;
- (iii) And prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to Independent Examiners

The Trustees confirm that so far as they are aware, there is no relevant information of which the charitable company's Independent Examiner are unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the company's examiners are aware of that information.

.....
Mr Sharif Ahmad
Trustee
Date: 05/02/2026

.....
Mr Hafeez Ullah Bhatti
Trustee
Date: 05/02/2026

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025

ALBIRR FOUNDATION UK

(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ALBIRR
FOUNDATION UK**

I report to the charitable company's trustees on my examination of the financial Statements for the year ended 31 December 2025.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and eligible for independent examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145 of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025
ALBIRR FOUNDATION UK
(A company limited by guarantee)

Independent examiner's report to the trustees of Albirr Foundation UK (cont.....)

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination.

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:

- Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- The accounts do not accord with those records; or
- The account do not comply with the accounting requirements of section 396 of the 2006 Act other then any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice (SORP) for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial reporting standards applicable in the UK.

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 accounts to be reached.

Date: 05/02/2025

Sheheryar Ali (FFA)
Alis Accountax & Co
Suite 1 First Floor
81 Old Church Road
London
E4 6ST

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025
ALBIRR FOUNDATION UK
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

		<u>Unrestricted Funds</u>	
		<u>2025</u>	<u>2024</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>
<u>Incoming resources from generated funds</u>			
Donations	4	650,685	680,831
Rent donated by El Rahma		54,700	58,100
Gift Aid		14,760	15,585
Rental income		<u>37,200</u>	<u>37,200</u>
Total incoming resources		757,345	791,716
<u>Resources Expended</u>			
Charitable activities	5	505,961	572,090
Governance cost	7	<u>7,824</u>	<u>7,462</u>
Total resources expended		<u>513,785</u>	<u>579,552</u>
Net incoming resources	10	243,560	212,164
Net movement in funds		<u>243,560</u>	<u>212,164</u>
Surplus on disposal		-	-
Fund balances at 1 January 2025		<u>1,863,894</u>	<u>1,651,730</u>
Fund balances at 31 December 2025	£	<u><u>2,107,454</u></u>	<u><u>£ 1,863,894</u></u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025

ALBIRR FOUNDATION UK

(A company limited by guarantee)

BALANCE SHEET

AS AT 31 DECEMBER 2025

	<u>Notes</u>	<u>2025</u>		<u>2024</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Fixed Assets					
Tangible assets	(11)	1,202,002		1,199,146	
Current assets					
Debtors	(12)	18,460		16,800	
Cash at bank and in hand		894,712		654,256	
		<u>913,172</u>		<u>671,056</u>	
Creditors: amounts falling due within one year	(13)	<u>(7,720)</u>		<u>(6,308)</u>	
Net Current assets		905,452		664,748	
Total assets less Current liabilities		2,107,454		1,863,894	
Creditors: amount falling due after more than one year			<u>-</u>		<u>-</u>
Net assets		£ 2,107,454		£ 1,863,894	
		<u>=====</u>		<u>=====</u>	
<u>Income funds</u>					
Unrestricted funds	(14)	£ 2,107,454		£ 1,863,894	
		<u>=====</u>		<u>=====</u>	

For the year ending 31 December 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirement of the Act with respect to accounting records and for the preparation of accounts.

The accounts were approved by the Board on 05 February 2026

Mr Hafeez Ullah Bhatti (Trustee)

Mr Sharif Ahmad (Trustee)

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025

ALBIRR FOUNDATION UK

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

1. Constitution

Albirr Foundation UK, a registered charity, is a company limited by guarantee not having a share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of its winding up.

2. Accounting Policies

(i) Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities.

(ii) Restricted Funds

The Foundation has no restricted funds in either 2025 or 2024.

(iii) Incoming resources

Income is recognised when entitlement arises, where receipt can be determined with reasonable certainty and where the amount can be measured with sufficient reliability. Other income is recognised when it becomes receivable. Income is not netted against expenditure.

(iv) Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis inclusive of value added tax. Donations payable are accounted for when a legal or constructive obligation arises otherwise donations are accounted for when paid. Expenditure relating to running of the mosque is those elements of expenditure directly incurred in performing these activities. Support cost comprise of costs incurred directly in support of expenditure on the objectives of the charity.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

(v) **Depreciation**

Tangible fixed assets are stated at costs less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Equipment, Furniture and fittings	10% on written down basis
Plant and Machinery	10% on written down basis

3. **Taxation**

The company is exempt from taxation under the Corporation Tax Act 2010.

4. **Donations received**

	<u>2025</u>	<u>2024</u>
	£	£
El Rahma Charity Trust	363,055	400,200
Public Donations	<u>287,630</u>	<u>280,631</u>
	<u>650,685</u>	<u>680,831</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025
ALBIRR FOUNDATION UK
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NOTES TO THE ACCOUNTS (continue)

5. <u>Charitable Activities</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Costs relating to running of the Masjid activities		
Staff costs	220,872	215,520
Rent and rates	17,969	7,391
Light and Heat	40,885	42,038
Repairs and maintenance	88,986	91,819
Ramadan expenses	45,408	40,694
Printing, postage and stationery	596	301
Telephone	3,717	2,086
Travelling and subsistence	309	264
Insurance	13,000	12,432
Depreciation	5,544	4,954
Publications & Books	1,082	84,077
Sundries	68	360
Charitable Expenses	7,580	8,494
Qur'an competition	<u>40,630</u>	<u>41,810</u>
	<u>486,646</u>	<u>522,240</u>
 Grants Payable:		
 Grants	 <u>19,315</u>	 <u>19,850</u>
 Total Grants	 <u>19,315</u>	 <u>19,850</u>
Total Charitable Activities	<u>505,961</u>	<u>572,090</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

	Notes	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
6. Staff costs			
Wages		220,872	215,520
		=====	=====
		<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
7. Governance costs			
Accountancy fees		4,720	4,720
Bank charges		<u>3,104</u>	<u>2,742</u>
		7,824	7,462
		=====	=====

8. Directors/Trustees

Mr. Adil Ahmad received salary of £26,160 from the charity during the year.

9. Employees

	<u>2025</u>	<u>2024</u>
Number of employees		
The average number of employees during the year were:		
Support	24	25
	====	====

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025
ALBIRR FOUNDATION UK
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NOTES TO THE ACCOUNTS (continue)

10. <u>Net incoming resources for the year</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Net incoming resources for the year are stated: After charging depreciation	<u>5,544</u>	<u>4,954</u>

11. Tangible fixed assets

<u>Costs</u>	Plant & Machinery £	Furniture Fittings Equips £	Land & Property Freehold £	Total £
At 01/01/25	65,117	200,393	1,154,550	1,420,060
Addition		8,400		8,400
At 31/12/2025	<u>65,117</u>	<u>208,793</u>	<u>1,154,550</u>	<u>1,428,460</u>

Depreciation

At 01/01/25	43,502	177,412	-	220,914
Charge for the year	<u>2,161</u>	<u>3,383</u>		<u>5,544</u>
At 31/12/2025	<u>45,663</u>	<u>180,795</u>	-	<u>226,458</u>

Net Book Value

At 31/12/2025	<u>19,454</u>	<u>27,998</u>	<u>1,154,550</u>	<u>1,202,002</u>
At 01/01/2025	<u>21,615</u>	<u>22,981</u>	<u>1,154,550</u>	<u>1,199,146</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025

ALBIRR FOUNDATION UK

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NOTES TO THE ACCOUNTS (continue)

12. Debtors

	<u>2025</u>	<u>2024</u>
	£	£
Other Debtors - Gift aids	<u>18,460</u>	<u>16,800</u>
	18,460	16,800

13. Creditors: amount falling due within one year

	<u>2025</u>	<u>2024</u>
	£	£
Accruals & deferred income	4,720	4,720
Other taxes and social security	<u>3,000</u>	<u>1,588</u>
	7,720	6,308
	=====	=====

14. Reconciliation of movements on unrestricted funds

	<u>2025</u>	<u>2024</u>
	£	£
Balance brought forward at 01/01/25	1,863,894	1,651,730
Incoming resources and surplus	<u>757,345</u>	<u>791,716</u>
	2,621,239	2,443,446
Outgoing resources and deficit	<u>(513,785)</u>	<u>(579,552)</u>
Total funds carried forward at 31/12/25	£ 2,107,454	£ 1,863,894
	=====	=====

During the year El Rahma Charity Trust, acting as the chief patron of the Foundation, donated £363,055 (2024: £400,200).

ALBIRR FOUNDATION UK

England & Wales - Charity number 1059473

Accounts

ALBIRR FOUNDATION UK
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TRUSTEES' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2024

Alis Accountax & Co

Suite 1 First Floor
81 Old Church Road
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Email: ali@alisaccountax.com
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FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024
ALBIRR FOUNDATION UK
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Legal and administrative information:

Company number: 3245531

Charity number: 1059473

Board of Directors: Mr Mohmed Siddique Adam Kari
Mr Sharif Ahmad
Mr Adil Ahmad
Mr Khushnood Ahmad Yousaf
Mr Hafeez Ullah Bhatti

Secretary: Mr Sharif Ahmad

Registered office: 106 Church Road
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Independent Examiner: Alis Accountax & Co
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Bankers: National Westminster Bank
Leytonstone branch
694 High Road
Leytonstone
London
E11 3BA

Solicitors Blackstone Solicitors
The Courtyard 7
Francis Grove
Wimbledon
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FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024

ALBIRR FOUNDATION UK

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REPORT OF THE TRUSTEES

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Objectives and activities

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FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024
ALBIRR FOUNDATION UK

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TRUSTEES' REPORT (continue)

Review of activities

Albirr Foundation UK has continued to provide a place of worship in Leyton, East London as well as in six other locations in the UK. These locations not only serve as a place of worship, but as community centres, where the local community come together to learn and study the religion.

Financial support was provided to individuals, families and organizations struggling through the cost of living crisis. Albirr also organized and distributed food three times a week during the Holy month of Ramadan.

'The Final Messenger' book was reprinted due to popular demand and also 'The Clear Quran' in both Arabic and English and English only version were printed. Several thousand books have also been distributed free to organizations and individuals.

The Annual Quran competition again was a huge success. The competition was held in London and we saw a record number of applicants apply. Overall the competition was a great success. Everyone who attended thoroughly enjoyed the whole experience.

Financial review

During the year the Foundation had net incoming resources of **£212,164** (2023: £225,491)

The principal funding source of the Foundation during the year was El Rahma Charity Trust of **£400,200** (2023: £355,850).

Grants policy

Albirr Foundation UK grants donation to causes, charities and individuals in line with the objectives stated above including those advocating the advancement of Islamic religion and education.

Risk management

The Trustees have assessed the major risks to which the charitable company is exposed to and are satisfied that systems are in place to mitigate those risks.

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific purpose should be maintained at a level equivalent to four months expenditure. The Trustees' consider that this level of reserve will ensure the continuation of the normal activities of the Foundation should there be a significant drop in funding. This level of reserve has been more than maintained during the year.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024

ALBIRR FOUNDATION UK

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TRUSTEES' REPORT (cont.....)

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- (i) Select suitable accounting policies and then apply them consistently;
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.....
Mr Sharif Ahmad
Trustee
Date: 13/02/2025

.....
Mr Hafeez Ullah Bhatti
Trustee
Date: 13/02/2025

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024

ALBIRR FOUNDATION UK

(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ALBIRR
FOUNDATION UK**

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Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and eligible for independent examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145 of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024
ALBIRR FOUNDATION UK
(A company limited by guarantee)

Independent examiner's report to the trustees of Albirr Foundation UK (cont.....)

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination.

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:

- Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- The accounts do not accord with those records; or
- The account do not comply with the accounting requirements of section 396 of the 2006 Act other then any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice (SORP) for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial reporting standards applicable in the UK.

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 accounts to be reached.

Date: 13/02/2025

Sheheryar Ali (FFA)
Alis Accountax & Co
Suite 1 First Floor
81 Old Church Road
London
E4 6ST

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024

ALBIRR FOUNDATION UK

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

		<u>Unrestricted Funds</u>	
		<u>2024</u>	<u>2023</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>
<u>Incoming resources from generated funds</u>			
Donations	4	680,831	655,336
Rent donated by El Rahma		58,100	50,500
Gift Aid		15,585	17,325
Rental income		<u>37,200</u>	<u>34,000</u>
Total incoming resources		791,716	757,161
<u>Resources Expended</u>			
Charitable activities	5	572,090	524,822
Governance cost	7	<u>7,462</u>	<u>6,848</u>
Total resources expended		<u>579,552</u>	<u>531,670</u>
Net incoming resources	10	212,164	225,491
Net movement in funds		<u>212,164</u>	<u>225,491</u>
Surplus on disposal		-	-
Fund balances at 1 January 2024		<u>1,651,730</u>	<u>1,426,239</u>
Fund balances at 31 December 2024	£	<u><u>1,863,894</u></u>	<u><u>£ 1,651,730</u></u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024
ALBIRR FOUNDATION UK
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 DECEMBER 2024

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
		<u>£</u>	<u>£</u>
Fixed Assets			
Tangible assets	(11)	1,199,146	1,204,100
Current assets			
Debtors	(12)	16,800	18,600
Cash at bank and in hand		654,256	495,708
		<u>671,056</u>	<u>514,308</u>
Creditors: amounts falling due within one year	(13)	<u>(6,308)</u>	<u>(66,678)</u>
Net Current assets		664,748	447,630
Total assets less Current liabilities		1,863,894	1,651,730
Creditors: amount falling due after more than one year		<u>-</u>	<u>-</u>
Net assets		£ 1,863,894	£ 1,651,730
		<u>=====</u>	<u>=====</u>
<u>Income funds</u>			
Unrestricted funds	(14)	£ 1,863,894	£ 1,651,730
		<u>=====</u>	<u>=====</u>

For the year ending 31 December 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirement of the Act with respect to accounting records and for the preparation of accounts.

The accounts were approved by the Board on 13 February 2025

Mr Hafeez Ullah Bhatti (Trustee)

Mr Sharif Ahmad (Trustee)

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024

ALBIRR FOUNDATION UK

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

1. Constitution

Albirr Foundation UK, a registered charity, is a company limited by guarantee not having a share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of its winding up.

2. Accounting Policies

(i) Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities.

(ii) Restricted Funds

The Foundation has no restricted funds in either 2024 or 2023.

(iii) Incoming resources

Income is recognised when entitlement arises, where receipt can be determined with reasonable certainty and where the amount can be measured with sufficient reliability. Other income is recognised when it becomes receivable. Income is not netted against expenditure.

(iv) Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis inclusive of value added tax. Donations payable are accounted for when a legal or constructive obligation arises otherwise donations are accounted for when paid. Expenditure relating to running of the mosque is those elements of expenditure directly incurred in performing these activities. Support cost comprise of costs incurred directly in support of expenditure on the objectives of the charity.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

(v) **Depreciation**

Tangible fixed assets are stated at costs less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Equipment, Furniture and fittings	10% on written down basis
Plant and Machinery	10% on written down basis

3. **Taxation**

The company is exempt from taxation under the Corporation Tax Act 2010.

4. **Donations received**

	<u>2024</u>	<u>2023</u>
	£	£
El Rahma Charity Trust	400,200	355,850
Public Donations	<u>280,631</u>	<u>299,486</u>
	<u>680,831</u>	<u>655,336</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

	Notes	<u>2024</u>	<u>2023</u>
		<u>£</u>	<u>£</u>
6. Staff costs			
Wages		215,520	207,086
		=====	=====
		<u>2024</u>	<u>2023</u>
		<u>£</u>	<u>£</u>
7. Governance costs			
Accountancy fees		4,720	4,220
Bank charges		<u>2,742</u>	<u>2,628</u>
		7,462	6,848
		=====	=====
8. Directors/Trustees			
Mr. Adil Ahmad received salary of £26,160 from the charity during the year.			
9. Employees			
		<u>2024</u>	<u>2023</u>
Number of employees			
The average number of employees during the year were:			
Support		25	27
		=====	=====

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

10. <u>Net incoming resources for the year</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Net incoming resources for the year are stated: After charging depreciation	<u>4,954</u>	<u>5,506</u>

11. Tangible fixed assets

<u>Costs</u>	Plant & Machinery £	Furniture Fittings Equips £	Land & Property Freehold £	Total £
At 01/01/24	65,117	200,393	1,154,550	1,420,060
At 31/12/2024	<u>65,117</u>	<u>200,393</u>	<u>1,154,550</u>	<u>1,420,060</u>

Depreciation

At 01/01/24	41,101	174,859	-	215,960
Charge for the year	<u>2,401</u>	<u>2,553</u>		<u>4,954</u>
At 31/12/2024	<u>43,502</u>	<u>177,412</u>	<u>-</u>	<u>220,914</u>

Net Book Value

At 31/12/2024	<u>21,615</u>	<u>22,981</u>	<u>1,154,550</u>	<u>1,199,146</u>
At 01/01/2024	<u>24,016</u>	<u>25,534</u>	<u>1,154,550</u>	<u>1,204,100</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024

ALBIRR FOUNDATION UK

(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

12. Debtors

	<u>2024</u>	<u>2023</u>
	£	£
Other Debtors - Gift aids	<u>16,800</u>	<u>18,600</u>
	16,800	18,600

13. Creditors: amount falling due within one year

	<u>2024</u>	<u>2023</u>
	£	£
Accruals & deferred income	4,720	64,440
Other taxes and social security	<u>1,588</u>	<u>2,238</u>
	6,308	66,678
	=====	=====

14. Reconciliation of movements on unrestricted funds

	<u>2024</u>	<u>2023</u>
	£	£
Balance brought forward at 01/01/23	1,651,730	1,426,239
Incoming resources and surplus	<u>791,716</u>	<u>757,161</u>
	2,443,446	2,183,400
Outgoing resources and deficit	<u>(579,552)</u>	<u>(531,670)</u>
Total funds carried forward at 31/12/23	£ 1,863,894	£ 1,651,730
	=====	=====

During the year El Rahma Charity Trust, acting as the chief patron of the Foundation, donated £400,200 (2023: £355,850).

ALBIRR FOUNDATION UK

England & Wales - Charity number 1059473

Accounts

ALBIRR FOUNDATION UK
(A company limited by guarantee)

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2023

Alis Accountax & Co

Suite 1 First Floor
81 Old Church Road
London E4 6ST

Telephone: 0208 616 2376

Email: ali@alisaccountax.com

Website: alisaccountax.com

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023
ALBIRR FOUNDATION UK
(A company limited by guarantee)

Legal and administrative information:

Company number: 3245531

Charity number: 1059473

Board of Directors: Mr Mohmed Siddique Adam Kari
Mr Sharif Ahmad
Mr Adil Ahmad
Mr Khushnood Ahmad Yousaf
Mr Hafeez Ullah Bhatti

Secretary: Mr Sharif Ahmad

Registered office: 106 Church Road
Leyton London
E10 5HG

Independent Examiner: Alis Accountax & Co
Suite 1 First Floor 81
Old Church Road
London
E4 6ST

Bankers: National Westminster Bank
Leytonstone branch
694 High Road
Leytonstone
London
E11 3BA

Solicitors: Blackstone Solicitors
The Courtyard 7
Francis Grove
Wimbledon
London
SW19 4DW

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023

ALBIRR FOUNDATION UK

(A company limited by guarantee)

REPORT OF THE TRUSTEES

The Trustees who are also the Directors present their report with the financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities".

Structure, governance and management

The Charity is a company limited by guarantee and not having a share capital.

Albirr Foundation UK was incorporated on September 4, 1996 as a company and registered as a charity on November 27, 1996. Its main objectives are the advancement of Islamic religion and education of Islamic literature.

In the event of the charitable company winding up, every member of Albirr Foundation UK undertakes to contribute to the assets of the company of an amount not exceeding £1 each.

New Trustees may only be recruited by a simple majority of the serving Trustees at a meeting. The Trustees meet as and when necessary to ensure efficient running of the charitable company as the Trustees are already familiar with the practical work of the charitable company. The Trustees who served during the year end are set out in the Legal and Administrative information section.

El Rahma Charity Trust acts as the chief donor and chief patron for Albirr Foundation UK. All the functions of the charitable company are carried out with the consultation and supervision of El Rahma Charity Trust.

Objectives and activities

The Foundation's objectives are the advancement of Islamic religion and education through the distribution of free books and literature. Further objectives are to provide funds to other organisations and individuals for the advancement of education and by holding lectures, classes and competitions.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023

ALBIRR FOUNDATION UK

(A company limited by guarantee)

TRUSTEES' REPORT (continue)

Review of activities

Albirr Foundation UK has continued to provide a place of worship in Leyton, East London as well as in six other locations in the UK. These locations not only serve as a place of worship, but as community centres, where the local community come together to learn and study the religion.

Financial support was provided to individuals, families and organizations struggling through the cost of living crisis. Albirr also organised and distributed food four times a week during the Holy month of Ramadan. Several thousand books have also been distributed free to organizations and individuals.

This year's Quran competition was the biggest and most successful to date. The competition was held in London and we saw a record number of applicants apply. The prize money was increased and overall the competition was a great success. Everyone who attended thoroughly enjoyed the whole experience.

Financial review

During the year the Foundation had net incoming resources of **£225,491** (2022: £194,542)

The principal funding source of the Foundation during the year was El Rahma Charity Trust of £355,850 (2022: £318,270).

Grants policy

Albirr Foundation UK grants donation to causes, charities and individuals in line with the objectives stated above including those advocating the advancement of Islamic religion and education.

Risk management

The Trustees have assessed the major risks to which the charitable company is exposed to and are satisfied that systems are in place to mitigate those risks.

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific purpose should be maintained at a level equivalent to four months expenditure. The Trustees' consider that this level of reserve will ensure the continuation of the normal activities of the Foundation should there be a significant drop in funding. This level of reserve has been more than maintained during the year.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023

ALBIRR FOUNDATION UK

(A company limited by guarantee)

TRUSTEES' REPORT (cont.....)

Statement of Trustees responsibilities

For Companies Act purposes the Board of Trustees are also the Directors. The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Generally accepted Accounting Practice.

Company law requires the Trustees to prepare the financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the Trustees are required to:

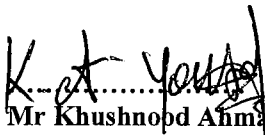
- (i) Select suitable accounting policies and then apply them consistently;
- (ii) Make adjustments and estimates that are reasonable and prudent;
- (iii) And prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to Independent Examiners

The Trustees confirm that so far as they are aware, there is no relevant information of which the charitable company's Independent Examiner are unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the company's examiners are aware of that information.


.....
Mr Khushnood Ahmad Yousaf
Trustee

Date: 06/02/2024


.....

Mr Hafeez Ullah Bhatti
Trustee

Date: 06/02/2024

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023
ALBIRR FOUNDATION UK
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ALBIRR FOUNDATION UK

I report to the charitable company's trustees on my examination of the financial Statements for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and eligible for independent examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145 of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023
ALBIRR FOUNDATION UK
(A company limited by guarantee)

Independent examiner's report to the trustees of Albirr Foundation UK (cont.....)

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination.

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:

- Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice (SORP) for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial reporting standards applicable in the UK.

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 accounts to be reached.

Date: 06/02/2024

Sheheryar Ali (FFA)
Alis Accountax & Co
Suite 1 First Floor
81 Old Church Road
London
E4 6ST

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023

ALBIRR FOUNDATION UK

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		<u>Unrestricted Funds</u>	
		<u>2023</u>	<u>2022</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>
<u>Incoming resources from generated funds</u>			
Donations	4	655,336	587,938
Rent donated by El Rahma		50,500	53,100
Gift Aid		17,325	10,800
Rental income		<u>34,000</u>	<u>-</u>
Total incoming resources		757,161	651,838
<u>Resources Expended</u>			
Charitable activities	5	524,822	510,007
Governance cost	7	<u>6,848</u>	<u>6,162</u>
Total resources expended		<u>531,670</u>	<u>516,169</u>
Net incoming resources	10	225,491	135,669
Net movement in funds		<u>225,491</u>	<u>135,669</u>
Surplus on disposal		-	58,873
Fund balances at 1 January 2023		<u>1,426,239</u>	<u>1,231,697</u>
Fund balances at 31 December 2023	£	<u><u>1,651,730</u></u>	<u><u>£ 1,426,239</u></u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023

ALBIRR FOUNDATION UK

(A company limited by guarantee)

BALANCE SHEET


AS AT 31 DECEMBER 2023

	<u>Notes</u>	<u>2023</u>		<u>2022</u>
		<u>£</u>	<u>£</u>	<u>£</u>
Fixed Assets				
Tangible assets	11	1,204,100		847,634
Current assets				
Debtors	12	18,600		20,518
Cash at bank and in hand		495,708		564,098
		<u>514,308</u>		<u>584,616</u>
Creditors: amounts falling due within one year	13	<u>(66,678)</u>		<u>(6,011)</u>
Net Current assets		<u>447,630</u>		<u>578,605</u>
Total assets less Current liabilities		1,651,730		1,426,239
Creditors: amount falling due after more than one year		<u>-</u>		<u>-</u>
Net assets		£ 1,651,730		£ 1,426,239
		<u><u>£ 1,651,730</u></u>		<u><u>£ 1,426,239</u></u>
<u>Income funds</u>				
Unrestricted funds	14	<u>£ 1,651,730</u>		<u>£ 1,426,239</u>

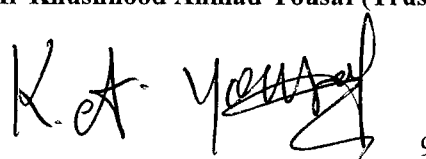
For the year ending 31 December 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirement of the Act with respect to accounting records and for the preparation of accounts.

The accounts were approved by the Board on 06 February 2024

Mr Hafeez Ullah Bhatti (Trustee)



Mr Khushnood Ahmad Yousaf (Trustee)



FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023

ALBIRR FOUNDATION UK

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

1. Constitution

Albirr Foundation UK, a registered charity, is a company limited by guarantee not having a share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of its winding up.

2. Accounting Policies

(i) Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities.

(ii) Restricted Funds

The Foundation has no restricted funds in either 2023 or 2022.

(iii) Incoming resources

Income is recognised when entitlement arises, where receipt can be determined with reasonable certainty and where the amount can be measured with sufficient reliability. Other income is recognised when it becomes receivable. Income is not netted against expenditure.

(iv) Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis inclusive of value added tax. Donations payable are accounted for when a legal or constructive obligation arises otherwise donations are accounted for when paid. Expenditure relating to running of the mosque is those elements of expenditure directly incurred in performing these activities. Support cost comprise of costs incurred directly in support of expenditure on the objectives of the charity.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

(v) **Depreciation**

Tangible fixed assets are stated at costs less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Equipment, Furniture and fittings	10% on written down basis
Plant and Machinery	10% on written down basis

3. **Taxation**

The company is exempt from taxation under the Corporation Tax Act 2010.

4. **Donations received**

	<u>2023</u>	<u>2022</u>
	£	£
El Rahma Charity Trust	355,850	318,270
Public Donations	<u>299,486</u>	<u>269,668</u>
	<u><u>655,336</u></u>	<u><u>587,938</u></u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

5. <u>Charitable Activities</u>	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Costs relating to running of the Masjid activities		
Staff costs	207,086	203,178
Rent and rates	7,616	7,808
Light and Heat	45,586	29,498
Repairs and maintenance	111,099	131,692
Ramadan expenses	49,325	46,628
Printing, postage and stationery	1,885	1,464
Telephone	1,210	932
Travelling and subsistence	1,811	916
Insurance	12,677	11,661
Depreciation	5,506	6,117
Sundries	1,185	1,300
Charitable Expenses	7,422	6,431
Qur'an competition	<u>42,290</u>	<u>33,500</u>
	<u>494,698</u>	<u>481,125</u>
Grants Payable:		
Grants	<u>30,124</u>	<u>28,882</u>
Total Grants	<u>30,124</u>	<u>28,882</u>
Total Charitable Activities	<u>524,822</u>	<u>510,007</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

	Notes	<u>2023</u>	<u>2022</u>
		£	£
6. <u>Staff costs</u>			
Wages		207,086	203,178
		<u>2023</u>	<u>2022</u>
		£	£
7. <u>Governance costs</u>			
Accountancy fees		4,220	4,220
Bank charges		<u>2,628</u>	<u>1,942</u>
		6,848	6,162
		<u>2023</u>	<u>2022</u>
		£	£
8. <u>Directors/Trustees</u>			
Mr. Adil Ahmad received salary of £26,160 from the charity during the year.			
9. <u>Employees</u>			
		<u>2023</u>	<u>2022</u>
Number of employees			
The average number of employees during the year were:			
Support		<u>27</u>	<u>27</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

10. <u>Net incoming resources for the year</u>	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Net incoming resources for the year are stated: After charging depreciation	<u>5,506</u>	<u>6,117</u>

11. Tangible fixed assets

<u>Costs</u>	Plant & Machinery £	Furniture Fittings Equips £	Land & Property Freehold £	Total £
At 01/01/23	65,117	200,393	792,578	1,058,088
Addition			361,972	361,972
At 31/12/2023	<u>65,117</u>	<u>200,393</u>	<u>1,154,550</u>	<u>1,420,060</u>

Depreciation

At 01/01/23	38,432	172,022	-	210,454
Charge for the year	<u>2,669</u>	<u>2,837</u>		<u>5,506</u>
At 31/12/2023	<u>41,101</u>	<u>174,859</u>	-	<u>215,960</u>

Net Book Value

At 31/12/2023	<u>24,016</u>	<u>25,534</u>	<u>1,154,550</u>	<u>1,204,100</u>
At 01/01/2023	<u>26,685</u>	<u>28,371</u>	<u>792,578</u>	<u>847,634</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

12. Debtors

	<u>2023</u>	<u>2022</u>
	£	£
Prepayments	-	9,718
Other Debtors - Gift aids	18,600	10,800
	<u>18,600</u>	<u>20,518</u>
	<u><u>18,600</u></u>	<u><u>20,518</u></u>

13. Creditors: amount falling due within one year

	<u>2023</u>	<u>2022</u>
	£	£
Accruals & deferred income	64,440	4,220
Other taxes and social security	<u>2,238</u>	<u>1,791</u>
	<u>66,678</u>	<u>6,011</u>
	<u><u>66,678</u></u>	<u><u>6,011</u></u>

14. Reconciliation of movements on unrestricted funds

	<u>2023</u>	<u>2022</u>
	£	£
Balance brought forward at 01/01/23	1,426,239	1,231,697
Incoming resources and surplus	<u>757,161</u>	<u>710,711</u>
	2,183,400	1,942,408
Outgoing resources and deficit	<u>(531,670)</u>	<u>(516,169)</u>
Total funds carried forward at 31/12/23	<u>£ 1,651,730</u>	<u>£ 1,426,239</u>
	<u><u>£ 1,651,730</u></u>	<u><u>£ 1,426,239</u></u>

During the year El Rahma Charity Trust, acting as the chief patron of the Foundation, donated £355,850 (2022: £318,270).

ALBIRR FOUNDATION UK

England & Wales - Charity number 1059473

Accounts

ALBIRR FOUNDATION UK
(A company limited by guarantee)

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2022

Alis Accountax & Co

Suite 1 First Floor
81 Old Church Road
London E4 6ST
Telephone: 0208 616 2376
Email: ali@alisaccountax.com
Website: alisaccountax.com

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022
ALBIRR FOUNDATION UK
(A company limited by guarantee)

Legal and administrative information:

Company number: 3245531

Charity number: 1059473

Board of Directors: Mr Mohmed siddique Adam Kari
Mr Sharif Ahmad
Mr Adil Ahmad
Mr Khushnood Ahmad Yousaf
Mr Hafeez Ullah Bhatti

Secretary: Mr Sharif Ahmad

Registered office: 106 Church Road
Leyton London
E10 5HG

Independent Examiner: Alis Accountax & Co
Suite 1 First Floor 81
Old Church Road
London
E4 6ST

Bankers: National Westminster Bank
Leytonstone branch
694 High Road
Leytonstone
London
E11 3BA

Solicitors: Blackstone Solicitors
The Courtyard 7
Francis Grove
Wimbledon
London
SW19 4DW

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022

ALBIRR FOUNDATION UK

(A company limited by guarantee)

REPORT OF THE TRUSTEES

The Trustees who are also the Directors present their report with the financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities".

Structure, governance and management

The Charity is a company limited by guarantee and not having a share capital.

Albirr Foundation UK was incorporated on September 4, 1996 as a company and registered as a charity on November 27, 1996. Its main objectives are the advancement of Islamic religion and education of Islamic literature.

In the event of the charitable company winding up, every member of Albirr Foundation UK undertakes to contribute to the assets of the company of an amount not exceeding £1 each.

New Trustees may only be recruited by a simple majority of the serving Trustees at a meeting. The Trustees meet as and when necessary to ensure efficient running of the charitable company as the Trustees are already familiar with the practical work of the charitable company. The Trustees who served during the year end are set out in the Legal and Administrative information section.

El Rahma Charity Trust acts as the chief donor and chief patron for Albirr Foundation UK. All the functions of the charitable company are carried out with the consultation and supervision of El Rahma Charity Trust.

Objectives and activities

The Foundation's objectives are the advancement of Islamic religion and education through the distribution of free books and literature. Further objectives are to provide funds to other organisations and individuals for the advancement of education and by holding lectures, classes and competitions.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022

ALBIRR FOUNDATION UK

(A company limited by guarantee)

TRUSTEES' REPORT (continue)

Review of activities

Albirr Foundation UK has continued to provide a place of worship in Leyton, East London as well as in six other locations in the UK. With things going back to normal following pandemic, all usual activities and services were able to resume once again.

Financial support was provided to individuals, families and organizations struggling through the cost of living crisis. Albirr also organised and distributed food four times a week during the Holy month of Ramadan. Several thousand books have also been distributed free to organizations and individuals.

This year's Quran competition was able to resume once again after a break of two years. The competition was held in London and we saw a record number of applicants apply. The competition was a great success and everyone who attended thoroughly enjoyed the whole experience.

Financial review

During the year the Foundation had net incoming resources of **£194,542** (2021: £ 37,921)

The principal funding source of the Foundation during the year was El Rahma Charity Trust of £318,270 (2021: £194,860).

Grants policy

Albirr Foundation UK grants donation to causes, charities and individuals in line with the objectives stated above including those advocating the advancement of Islamic religion and education.

Risk management

The Trustees have assessed the major risks to which the charitable company is exposed to and are satisfied that systems are in place to mitigate those risks.

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific purpose should be maintained at a level equivalent to four months expenditure. The Trustees consider that this level of reserve will ensure the continuation of the normal activities of the Foundation should there be a significant drop in funding. This level of reserve has been more than maintained during the year.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022

ALBIRR FOUNDATION UK

(A company limited by guarantee)

TRUSTEES' REPORT (cont.....)

Statement of Trustees responsibilities

For Companies Act purposes the Board of Trustees are also the Directors. The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Generally accepted Accounting Practice.

Company law requires the Trustees to prepare the financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the Trustees are required to:

- (i) Select suitable accounting policies and then apply them consistently;
- (ii) Make adjustments and estimates that are reasonable and prudent;
- (iii) And prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to Independent Examiners

The Trustees confirm that so far as they are aware, there is no relevant information of which the charitable company's Independent Examiner are unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the company's examiners are aware of that information.

.....
Mr Khushnood Ahmad Yousaf
Trustee
Date: 03/03/2023

.....
Mr Hafeez Ullah Bhatti
Trustee
Date: 03/03/2023

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022

ALBIRR FOUNDATION UK

(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ALBIRR
FOUNDATION UK**

I report to the charitable company's trustees on my examination of the financial Statements for the year ended 31 December 2022.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and eligible for independent examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145 of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022
ALBIRR FOUNDATION UK
(A company limited by guarantee)

Independent examiner's report to the trustees of Albirr Foundation UK (cont.....)

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination.

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:

- Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice (SORP) for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial reporting standards applicable in the UK).

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 accounts to be reached.

Date: 03/03/2023

Sheheryar Ali (FFA)
Alis Accountax & Co
Suite 1 First Floor
81 Old Church Road
London
E4 6ST

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022

ALBIRR FOUNDATION UK

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

		<u>Unrestricted Funds</u>	
		<u>2022</u>	<u>2021</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>
<u>Incoming resources from generated funds</u>			
Donations	4	587,938	403,642
Rent donated by El Rahma		53,100	51,600
Gift Aid	12	10,800	10,792
Rental income		—	—
Total incoming resources		651,838	466,034
<u>Resources Expended</u>			
Charitable activities	5	510,007	423,893
Governance cost	7	<u>6,162</u>	<u>4,220</u>
Total resources expended		<u>516,169</u>	<u>428,113</u>
Net incoming resources	10	135,669	37,921
Net movement in funds		<u>135,669</u>	<u>37,921</u>
Surplus on disposal		58,873	-
Fund balances at 1 January 2022		<u>1,231,697</u>	<u>1,193,776</u>
Fund balances at 31 December 2022	£	<u><u>1,426,239</u></u>	<u><u>£ 1,231,697</u></u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022

ALBIRR FOUNDATION UK

(A company limited by guarantee)

BALANCE SHEET

AS AT 31 DECEMBER 2022

	<u>Notes</u>	<u>2022</u>		<u>2021</u>
		<u>£</u>	<u>£</u>	<u>£</u>
Fixed Assets				
Tangible assets	11	847,634		910,451
Current assets				
Debtors	12	20,518		24,929
Cash at bank and in hand		564,098		302,282
			584,616	327,211
Creditors: amounts falling due within one year	13	<u>(6,011)</u>		<u>(5,965)</u>
Net Current assets		578,605		321,246
Total assets less Current liabilities		1,426,239		1,231,697
Creditors: amount falling due after more than one year		<u>-</u>		<u>-</u>
Net assets		<u>£ 1,426,239</u>		<u>£ 1,231,697</u>
<u>Income funds</u>				
Unrestricted funds	14	<u>£ 1,426,239</u>		<u>£ 1,231,697</u>

For the year ending 31 December 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirement of the Act with respect to accounting records and for the preparation of accounts.

The accounts were approved by the Board on 03 March 2023

Mr Hafeez Ullah Bhatti (Trustee)

Mr Khushnood Ahmad Yousaf (Trustee)

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022

ALBIRR FOUNDATION UK

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

1. Constitution

Albirr Foundation UK, a registered charity, is a company limited by guarantee not having a share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of its winding up.

2. Accounting Policies

(i) Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities.

(ii) Restricted Funds

The Foundation has no restricted funds in either 2022 or 2021.

(iii) Incoming resources

Income is recognised when entitlement arises, where receipt can be determined with reasonable certainty and where the amount can be measured with sufficient reliability. Other income is recognised when it becomes receivable. Income is not netted against expenditure.

(iv) Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis inclusive of value added tax. Donations payable are accounted for when a legal or constructive obligation arises otherwise donations are accounted for when paid. Expenditure relating to running of the mosque is those elements of expenditure directly incurred in performing these activities. Support cost comprise of costs incurred directly in support of expenditure on the objectives of the charity.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

(v) **Depreciation**

Tangible fixed assets are stated at costs less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Equipment, Furniture and fittings	10% on written down basis
Plant and Machinery	10% on written down basis

3. **Taxation**

The company is exempt from taxation under the Corporation Tax Act 2010.

4. **Donations received**

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
El Rahma Charity Trust	318,270	194,860
Public Donations	<u>269,668</u>	<u>208,782</u>
	<u>587,938</u>	<u>403,642</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

5. <u>Charitable Activities</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Costs relating to running of the Masjid activities		
Staff costs	203,178	208,500
Rent and rates	7,808	9,570
Light and Heat	29,498	26,114
Repairs and maintenance	131,692	81,355
Ramadan expenses	46,628	44,601
Printing, postage and stationery	1,464	1,498
Telephone	932	860
Travelling and subsistence	916	334
Insurance	11,661	11,666
Depreciation	6,117	5,132
Sundries	1,300	440
Charitable Expenses	6,431	2,958
Qur'an competition	<u>33,500</u>	<u>-</u>
	<u>481,125</u>	<u>393,028</u>
Grants Payable:		
Grants to institutions		
Edhi	500	-
Kemnal Park	-	-
BiladAl Sham	-	1,000
Ethar Relief	2,000	3,000
Other grants	<u>23,782</u>	<u>19,067</u>
	26,282	23,067
Grants to individual	<u>2,600</u>	<u>9,250</u>
Total Grants	<u>28,882</u>	<u>30,865</u>
Total Charitable Activities	<u>510,007</u>	<u>423,893</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

	Notes	<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>
6. <u>Staff costs</u>			
Wages		203,178	208,500
		=====	=====
		<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>
7. <u>Governance costs</u>			
Accountancy fees		4,220	4,220
Bank charges		<u>1,942</u>	<u>-</u>
		<u>6,162</u>	<u>4,220</u>
		=====	=====
8. <u>Directors/Trustees</u>			
Mr. Adil Ahmad received salary of £25,560 from the charity during the year.			
9. <u>Employees</u>			
		<u>2022</u>	<u>2021</u>
Number of employees			
The average number of employees during the year were:			
Support		27	26
		=====	=====

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

10. <u>Net incoming resources for the year</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Net incoming resources for the year are stated: After charging depreciation	<u>6,117</u>	<u>5,132</u>

11. Tangible fixed assets

<u>Costs</u>	Plant & Machinery £	Furniture Fittings Equips £	Land & Property Freehold £	Total £
At 01/01/22	65,117	185,417	864,254	1,114,78
Addition		14,976	512,816	527,792
Disposal			(584,492)	(584,492)
At 31/12/2021	<u>65,117</u>	<u>200,393</u>	<u>792,578</u>	<u>1,058,088</u>

Depreciation

At 01/01/22	35,467	168,870	-	204,337
Charge for the year	<u>2,965</u>	<u>3,152</u>		<u>6,117</u>
At 31/12/2022	<u>38,432</u>	<u>172,022</u>	-	<u>210,454</u>

Net Book Value

At 31/12/2022	<u>26,685</u>	<u>28,371</u>	<u>792,578</u>	<u>847,634</u>
At 01/01/2022	<u>29,650</u>	<u>16,547</u>	<u>864,254</u>	<u>910,451</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2022

ALBIRR FOUNDATION UK

(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

12. Debtors

	<u>2022</u>	<u>2021</u>
	£	£
Prepayments	9,718	9,953
Other Debtors - Gift aids	10,800	14,976
	<u>20,518</u>	<u>24,929</u>
	=====	=====

13. Creditors: amount falling due within one year

	<u>2022</u>	<u>2021</u>
	£	£
Accruals-Accountancy	4,220	4,220
Other taxes and social security	1,791	1,745
	6,011	5,965
	<u>6,011</u>	<u>5,965</u>
	=====	=====

14. Reconciliation of movements on unrestricted funds

	<u>2022</u>	<u>2022</u>
	£	£
Balance brought forward at 01/01/22	1,231,697	1,193,776
Incoming resources and surplus	<u>710,711</u>	<u>466,034</u>
	1,942,408	1,659,810
Outgoing resources and deficit	<u>(516,169)</u>	<u>(428,113)</u>
Total funds carried forward at 31/12/22	£ 1,426,239	£ 1,231,697
	=====	=====

During the year El Rahma Charity Trust, acting as the chief patron of the Foundation, donated £318,270 (2021: £194,860).

ALBIRR FOUNDATION UK

England & Wales - Charity number 1059473

Accounts

ALBIRR FOUNDATION UK
(A company limited by guarantee)

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2021

Alis Accountax & Co

Suite 1 First Floor
81 Old Church Road
London E4 6ST

Telephone: 0208 616 2376

Email: ali@alisaccountax.com

Website: alisaccountax.com

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021
ALBIRR FOUNDATION UK
(A company limited by guarantee)

Legal and administrative information:

Company number: 3245531

Charity number: 1059473

Board of Directors: Mr Mohmed siddique Adam Kari
Mr Sharif Ahmad
Mr Ismail Hasim Aswat
Mr Khushnood Ahmad Yousaf
Mr Hafeez Ullah Bhatti

Secretary: Mr Sharif Ahmad

Registered office: 106 Church Road
Leyton London
E10 5HG

Independent Examiner: Alis Accountax & Co
Suite 1 First Floor 81
Old Church Road
London
E4 6ST

Bankers: National Westminster Bank
Leytonstone branch
694 High Road
Leytonstone
London
E11 3BA

Solicitors Blackstone Solicitors
The Courtyard 7
Francis Grove
Wimbledon
London
SW19 4DW

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021
ALBIRR FOUNDATION UK
(A company limited by guarantee)

REPORT OF THE TRUSTEES

The Trustees who are also the Directors present their report with the financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities".

Structure, governance and management

The Charity is a company limited by guarantee and not having a share capital.

Albirr Foundation UK was incorporated on September 4, 1996 as a company and registered as a charity on November 27, 1996. Its main objectives are the advancement of Islamic religion and education of Islamic literature.

In the event of the charitable company winding up, every member of Albirr Foundation UK undertakes to contribute to the assets of the company of an amount not exceeding £1 each.

No Trustees are remunerated or received any benefit in kind from the charitable company. New Trustees may only be recruited by a simple majority of the serving Trustees at a meeting. The Trustees meet as and when necessary to ensure efficient running of the charitable company as the Trustees are already familiar with the practical work of the charitable company. The Trustees who served during the year end are set out in the Legal and Administrative information section.

El Rahma Charity Trust acts as the chief donor and chief patron for Albirr Foundation UK. All the functions of the charitable company are carried out with the consultation and supervision of El Rahma Charity Trust.

Objectives and activities

The Foundation's objectives are the advancement of Islamic religion and education through the distribution of free books and literature. Further objectives are to provide funds to other organisations and individuals for the advancement of education and by holding lectures, classes and competitions.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021

ALBIRR FOUNDATION UK

(A company limited by guarantee)

TRUSTEES' REPORT (continue)

Review of activities

Albirr Foundation UK has continued to provide a place of worship in Leyton, East London as well as in six other locations in the UK. With the ongoing pandemic Albirr Foundation was able to support the community in various ways during these unprecedented times. Financial support was provided to individuals, families and organisations during these difficult times. Albirr also organised and distributed food four times a week during the Holy month of Ramadan.

With Covid restrictions easing in July, Albirr was able to go back to some form of normality. Face to face classes were able to resume as well as other services and activities. Several thousand books have been distributed free to organisations and individuals. This year's Quran competition was cancelled because of the pandemic.

Financial review

During the year the Foundation had net incoming resources of **£37,921** (2020: £ 8,835)

The principal funding source of the Foundation during the year was El Rahma Charity Trust of £194,860 (2020: £235,195).

Grants policy

Albirr Foundation UK grants donation to causes, charities and individuals in line with the objectives stated above including those advocating the advancement of Islamic religion and education.

Risk management

The Trustees have assessed the major risks to which the charitable company is exposed to and are satisfied that systems are in place to mitigate those risks.

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific purpose should be maintained at a level equivalent to four months expenditure. The Trustees consider that this level of reserve will ensure the continuation of the normal activities of the Foundation should there be a significant drop in funding. This level of reserve has been more than maintained during the year.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021

ALBIRR FOUNDATION UK

(A company limited by guarantee)

TRUSTEES' REPORT (cont.....)

Statement of Trustees responsibilities

For Companies Act purposes the Board of Trustees are also the Directors. The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Generally accepted Accounting Practice.

Company law requires the Trustees to prepare the financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the Trustees are required to:

- (i) Select suitable accounting policies and then apply them consistently;
- (ii) Make adjustments and estimates that are reasonable and prudent;
- (iii) And prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to Independent Examiners

The Trustees confirm that so far as they are aware, there is no relevant information of which the charitable company's Independent Examiner are unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the company's examiners are aware of that information.

.....
Mr Sharif Ahmad
Trustee
Date: 31/01/2022

.....
Mr Khushnood Ahmad Yousaf
Trustee
Date: 31/01/2022

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021
ALBIRR FOUNDATION UK
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ALBIRR FOUNDATION UK

I report to the charitable company's trustees on my examination of the financial Statements for the year ended 31 December 2021.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and eligible for independent examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145 of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021
ALBIRR FOUNDATION UK
(A company limited by guarantee)

Independent examiner's report to the trustees of Albirr Foundation UK (cont.....)

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination.

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:

- Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- The accounts do not accord with those records; or
- The account do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice (SORP) for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial reporting standards applicable in the UK.

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 accounts to be reached.

Date: 31/01/2022

Sheheryar Ali (FFA)
Alis Accountax & Co
Suite 1 First Floor
81 Old Church Road
London
E4 6ST

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021

ALBIRR FOUNDATION UK

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

		<u>Unrestricted Funds</u>	
		<u>2021</u>	<u>2020</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>
<u>Incoming resources from generated funds</u>			
Donations	4	403,642	362,021
Rent donated by El Rahma		51,600	49,200
Gift Aid	13	10,792	16,469
Rental income		—	—
Total incoming resources		466,034	427,690
<u>Resources Expended</u>			
Charitable activities	5	423,893	432,305
Governance cost	7	<u>4,220</u>	<u>4,220</u>
Total resources expended		<u>428,113</u>	<u>436,525</u>
Net incoming resources	10	37,921	(8,835)
Net movement in funds		<u>37,021</u>	<u>(8,835)</u>
Surplus on disposal		-	-
Fund balances at 1 January 2021		<u>1,193,776</u>	<u>1,202,611</u>
Fund balances at 31 December 2021	£	<u><u>1,231,697</u></u>	<u><u>£ 1,193,776</u></u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021
ALBIRR FOUNDATION UK
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BALANCE SHEET
AS AT 31 DECEMBER 2021

	<u>Notes</u>	<u>2021</u>		<u>2020</u>
		<u>£</u>	<u>£</u>	<u>£</u>
Fixed Assets				
Tangible assets	11	910,451		623,155
Current assets				
Debtors	13	24,929		20,466
Cash at bank and in hand		302,282		436,460
		<u>327,211</u>		<u>456,926</u>
Creditors: amounts falling due within one year	14	<u>(5,965)</u>		<u>(6,527)</u>
Net Current assets		321,246		450,399
Long term Debtors	12	=		<u>120,222</u>
Total assets less Current liabilities		1,231,697		1,193,776
Creditors: amount falling due after more than one year		<u>-</u>		<u>-</u>
Net assets		£ 1,231,697		£ 1,193,776
		<u>=====</u>		<u>=====</u>
<u>Income funds</u>				
Unrestricted funds	15	£ 1,231,697		£ 1,202,611
		<u>=====</u>		<u>=====</u>

For the year ending 31 December 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirement of the Act with respect to accounting records and for the preparation of accounts.

The accounts were approved by the Board on 31 January 2022

Mr Sharif Ahmad (Trustee)

Mr Khushnood Ahmad Yousaf (Trustee)

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021

ALBIRR FOUNDATION UK

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

1. Constitution

Albirr Foundation UK, a registered charity, is a company limited by guarantee not having a share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of its winding up.

2. Accounting Policies

(i) Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities.

(ii) Restricted Funds

The Foundation has no restricted funds in either 2021 or 2020.

(iii) Incoming resources

Income is recognised when entitlement arises, where receipt can be determined with reasonable certainty and where the amount can be measured with sufficient reliability. Other income is recognised when it becomes receivable. Income is not netted against expenditure.

(iv) Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis inclusive of value added tax. Donations payable are accounted for when a legal or constructive obligation arises otherwise donations are accounted for when paid. Expenditure relating to running of the mosque is those elements of expenditure directly incurred in performing these activities. Support cost comprise of costs incurred directly in support of expenditure on the objectives of the charity.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021
ALBIRR FOUNDATION UK
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NOTES TO THE ACCOUNTS (continue)

(v) **Depreciation**

Tangible fixed assets are stated at costs less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Equipment, Furniture and fittings	10% on written down basis
Plant and Machinery	10% on written down basis

3. **Taxation**

The company is exempt from taxation under the Corporation Tax Act 2010.

4. **Donations received**

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
El Rahma Charity Trust	194,860	235,195
Public Donations	<u>208,782</u>	<u>126,826</u>
	<u>403,642</u>	<u>362,021</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021
ALBIRR FOUNDATION UK
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NOTES TO THE ACCOUNTS (continue)

5. <u>Charitable Activities</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Costs relating to running of the Mosque activities		
Staff costs	208,500	200,675
Rent and rates	9,570	7,616
Light and Heat	26,114	22,072
Repairs and maintenance	81,355	84,723
Ramadan expenses	44,601	45,251
Printing, postage and stationery	1,498	4,237
Telephone	860	1,533
Travelling and subsistence	334	682
Insurance	11,666	9,223
Depreciation	5,132	4,296
Sundries	440	540
Charitable Expenses	2,958	20,211
Qur'an competition	—	—
	<u>393,028</u>	<u>401,059</u>
Grants Payable:		
Grants to institutions		
Garden of peace	-	9,300
Kemnal Park	-	3,100
BiladAl Sham	1,000	-
Ethar Relief	3,000	1,000
Other grants	<u>19,067</u>	<u>8,199</u>
	23,067	21,599
Grants to individual	<u>9,250</u>	<u>9,647</u>
Total Grants	<u>30,865</u>	<u>31,246</u>
Total Charitable Activities	<u>423,893</u>	<u>432,305</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021
ALBIRR FOUNDATION UK
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

	Notes	<u>2021</u>	<u>2020</u>
		<u>£</u>	<u>£</u>
6. <u>Staff costs</u>			
Wages		208,500	200,675
		=====	=====
		<u>2021</u>	<u>2020</u>
		<u>£</u>	<u>£</u>
7. <u>Governance costs</u>			
Accountancy fees		4,220	4,220
Bank charges		-	-
		<u>4,220</u>	<u>4,220</u>
		=====	=====

8. Directors

None of the Directors, (or any person connected with them) received any Remuneration or benefits from the charity during the year.

9. Employees

Number of employees

The average number of employees during the year were:

	<u>2021</u>	<u>2020</u>
Support	26	27
	=====	=====

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021
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NOTES TO THE ACCOUNTS (continue)

10. <u>Net incoming resources for the year</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Net incoming resources for the year are stated: After charging depreciation	5,132	4,296
	<u>=====</u>	<u>=====</u>

11. Tangible fixed assets

<u>Costs</u>	Plant & Machinery £	Furniture Fittings Equips £	Land & Property Freehold £	Total £
At 01/01/21	52,451	185,417	584,492	822,360
Addition	12,666		279,762	292,428
Disposal				
At 31/12/2021	65,117	185,417	864,254	1,114,788
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

Depreciation

At 01/01/21	32,173	167,032	-	199,205
Charge for the year	<u>3,294</u>	<u>1,838</u>		<u>5,132</u>
At 31/12/2021	35,467	168,870	-	204,337
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

Net Book Value

At 31/12/2021	29,650	16,547	864,254	910,451
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
At 01/01/2021	20,278	18,385	584,492	623,155
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021

ALBIRR FOUNDATION UK

(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continue)

12. Long term Debtors

A long term debtor consists of the amounts receivable from El Rahma Charity Trust in connection with the transfer of properties. Sums of £120,222 have been set off in this year.

13. Debtors

	<u>2021</u>	<u>2020</u>
	£	£
Prepayments	9,953	9,666
Other Debtors - Gift aids	14,976	10,800
Other debtors - net sale proceeds	-	-
	<u>24,929</u>	<u>20,466</u>
	=====	=====

14. Creditors: amount falling due within one year

	<u>2021</u>	<u>2020</u>
	£	£
Accruals-Accountancy	4,220	4,220
Other taxes and social security	<u>1,745</u>	<u>2,307</u>
	5,965	6,527
	=====	=====

15. Reconciliation of movements on unrestricted funds

	<u>2021</u>	<u>2020</u>
	£	£
Balance brought forward at 01/01/21	1,193,776	1,202,611
Incoming resources	<u>466,034</u>	<u>427,690</u>
	1,659,810	1,630,301
Outgoing resources	<u>(428,113)</u>	<u>(436,525)</u>
Total funds carried forward at 31/12/21	£ <u>1,231,697</u>	£ <u>1,193,776</u>
	=====	=====

During the year El Rahma Charity Trust, acting as the chief patron of the Foundation, donated £194,860 (2020: £235,195).

