

Abdullah Quilliam Society

Main Charity 1086228

Report and Accounts

for the year ended

17th September 2021

Abdullah Quilliam Society

Year ended 17th September 2021

Registered Main Charity Number 1086228

The Charity Trustees

Galib Khan

Chair

Souhila Serir

Farhad Ahmed

Secretary

Dr Abdul Hamid

Dr Mohammed Ahmed

Ajmal Masroor

Registered Office

8-10 Brougham Terrace

West Derby Road

Liverpool L6 1AE

Independent Examiners

Haines Watts (Chester)

24 Castle St Chester

CH1 2DS

Bankers

HSBC Bank plc

32 Rodney St

Liverpool

L1 2TP

Abdullah Quilliam Society

No 1086228

Report of the Trustees

The Trustees have pleasure in presenting their Report and the financial statements of the charity for the year ended 17th September 2021

PRINCIPAL ACTIVITIES

The principal activity of the charity is raising funds to bring back into use the first independent Mosque in England and to establish a Heritage Centre to promote inter-faith dialogue and cultural understanding among all communities.

OBJECT AND AIMS OF THE CHARITY

The main object of the charity is the promotion of Islam for the benefit of all by disseminating its teachings and to advance the education of the public in the heritage of Islam in Liverpool and elsewhere by the provision and maintenance of a heritage centre

TRUSTEES

The Trustees who served during the year ended 17th September 2021 were

Galib Khan (Chair)

Souhila Serir

Farhad Ahmed (Secretary)

Dr Abdul Hamid

Ajmal Masroor

Dr Mohammed Ahmed

They have no beneficial interest in the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Annual General Meeting of the Charity elects the Trustees and Honorary officers and appoints independent examiners and considers and approves the annual report and accounts for the preceeding year.

The Trustees meet regularly to discuss the charities affairs and receive reports of its activities.

All of the management and administration is undertaken on a voluntary basis.

The trustees include staff and trustees of other relevant organisations in their meetings.

Abdullah Quilliam Society

No 1086228

Report of the Trustees (Cont'd)

for the year ended 17th September 2021

REPORT ON ACHIEVEMENTS IN YEAR

The COVID-19 pandemic has severely affected society in general and voluntary and faith sector in particular.

For long periods, it has posed restrictions on the opening of the mosque and our ability to offer services to the public.

Despite these challenges, AQS has adapted to meet the needs of our congregation, service users and wider communities we serve.

We have delivered more programmes online via YouTube and Facebook channels.

We have delivered COVID support in the form of essential supplies to those the most vulnerable and those who have been "shielding". We have also been hosting a vaccination clinic within the centre.

Once restrictions on gatherings were lifted AQS was able to resume our usual activities such as Friday prayers, daily congregational prayers, Ramadan programme in the mosque, outdoor Eid prayer and hosting visitors from outside the city.

AQS has also set up new activities, some working with partners, focussed on young people and women to make the most of the additional space in 1-7 Brougham Terrace. We are offering a madrasah, Islamic classes for adolescent girls, karate lessons for children, and adult education.

In addition we are running adult education classes as well open to anyone in the community but principally for asylum seekers and refugees.

Finally, fundraising for AQS has continued unabated despite the pandemic, again relying heavily on digital channels. We launched a new appeal called Al Qalam donors wall and used crowdfunding platforms and TV channels to raise funds for the maintenance of the mosque and purchase of 1-7 Brougham Terrace which has yet to be completed due to delays caused by the pandemic.

RISK MANAGEMENT AND RESERVES POLICY

It is the responsibility of the Trustees to assess the main risks the Charity is exposed to, particularly those relating to the operations and finances of the trust. The trustees undertake this assessment and ensure that systems are in place to mitigate and manage the Charity's exposure to any major risks. The level of current unrestricted funds is £217,017. The trustees are satisfied that this level is sufficient to meet any obligations arising through the operation of the Charity at the current time. The trustees have considered the requirement to maintain free reserves and are satisfied that the Charity has a need to establish free reserves to absorb the major fluctuations in funding received without curtailing its activities. This has currently been calculated to be approximately £10,000 and the trustees are currently seeking further donations

INDEPENDENT EXAMINER

Haines Watts (Chester) have indicated their willingness to continue in office

By Order of the Trustees

Galib Khan

Date 5 April 2022

Abdullah Quilliam Society (AQS)
No 1086228
Report of The Independent Examiner for the year ended

17th September 2021 to the trustees of the Abdullah Quilliam Society

I report on the accounts of the company for the year ended 17th September 2021, which are set out on pages 5 to 9

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commissioners Section 145(5)(b) 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act or
- to prepare accounts which accord with the accounting records, comply with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Haines Watts
24 Castle St
Chester
Cheshire
CH1 2DS

Date 5 April 2022

Abdullah Quilliam Society

No 1086228

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 17th September 2021

	Note	Unrestricted £	Restricted £	Total £	2020 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations Legacies and Grants	3	435,157	-	435,157	284,915
Activities for generating funds					
- Event income	4	39,309	-	39,309	43,120
Bank Interest		4	-	4	11
Total Incoming Resources		474,470	-	474,470	328,046
RESOURCES EXPENDED					
Cost of Generating Funds	5	28,989	-	28,989	15,983
Charitable Expenditure					
- Costs of the Charity's activities	6	87,426	-	87,426	43,698
- Governance Costs	7	83,407	-	83,407	91,237
Outgoing Resources		199,822	-	199,822	150,918
Net Incoming (-Outgoing) Resources before Transfers		274,648	-	274,648	177,128
Transfers between funds	12	(83,625)	83,625		
Net Incoming (-Outgoing) Resources before other recognised gains or losses		191,023	83,625	274,648	177,128
Unrealised Gains on Fixed Assets for Charity's own use		-	-	-	-
Net Movement in Funds		191,023	83,625	274,648	177,128
Balances carried forward at 18th September 2020		25,994	1,150,795	999,661	999,661
Balances carried forward at 17th September 2021		217,017	1,234,420	1,274,309	1,176,789

Abdullah Quilliam Society

No 1086228

BALANCE SHEET AS AT 17th September 2021

	Note	£	2021 £	2020 £
FIXED ASSETS				
Tangible Assets	8		<u>1,481,359</u>	1,418,334
CURRENT ASSETS				
Debtors and Prepaid expenses	9	-	255,955	64,152
Cash at bank and in hand		<u>255,955</u>		
			<u>255,955</u>	<u>64,152</u>
CURRENT LIABILITIES				
Creditors: Amounts falling due within one year	10		54,877	54,697
NET CURRENT ASSETS			<u>201,078</u>	<u>9,455</u>
Creditors: Amounts falling due after one year	11		231,000	251,000
NET ASSETS			<u>1,451,437</u>	<u>1,176,789</u>
FUNDS				
Unrestricted funds			217,017	25,994
Restricted funds			<u>1,234,420</u>	<u>1,150,795</u>
			<u>1,451,437</u>	<u>1,176,789</u>

Trustee & director

Galib Khan

Date 5 April 2022

Trustee & director

Farhad Ahmed

Date 5 April 2022

Abdullah Quilliam Society

No 1086228

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 17th September 2021

1. ACCOUNTING POLICIES

(a) Accounting basis and standards

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with :

The statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102 and with the Charities Act 2011.

The financial statements are presented in sterling, which is the functional currency of the company, rounded to the nearest £1.

(b) Grants and Donations etc.

Monies are accounted for when the resources are receivable or when the charity's entitlement is legally enforceable. Should a donor impose restrictions as to the timing of the related expenditure then the donation is not included until the expenditure is met.

(c) Gifts

The charity does not financially account for gifts of time by volunteers. Should there be any material tangible gifts then they will be accounted for at valuation. Quantifiable goods or services donated are shown as the equivalent value of the expenditure and corresponding donated income. Gift aid and the associated tax recoveries are accounted for on receipt of the gift.

(e) Expenditure

Directly attributable expenditure is charged either to direct charitable expenditure or management and administration as appropriate. It is accounted for on the accruals basis.

(f) Fund Accounting

Restricted funds are those to be used for specific purposes directed by the donor. Expenditure for those purposes is charged to the fund, together with a fair allowance for overheads. Unrestricted funds are those which may be used on the general objectives of the charity.

2. INCOME

Income is shown on page 5 as "Incoming resources"; all income is reported gross.

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Notes to the Financial Statements

for the year ended 17th September 2021

	Unrestricted	Restricted	All Funds	
	Funds £	Funds £	2021 Total £	2020 Total £
3. DONATIONS LEGACIES & GRANTS				
Donations	359,051		359,051	180,908
Mosque Donations	32,543		32,543	37,608
Main/Covid Grant	24,768		24,768	24,950
HMRC Furlough	18,795		18,795	9,115
Gift Aid	-		-	32,334
	<u>435,157</u>	<u>-</u>	<u>435,157</u>	<u>284,915</u>
4. INCOMING RESOURCES				
Rent	39,309		39,309	43,120
Fundraising			-	-
	<u>39,309</u>	<u>-</u>	<u>39,309</u>	<u>43,120</u>
5. COST OF GENERATING FUNDS				
Fundraising Costs	9,000		9,000	-
Cleaners	3,144		3,144	3,711
Advertising	11,844		11,844	10,541
Travel	5,000		5,000	1,730
Volunteer Expenses	1		1	1
	<u>28,989</u>	<u>-</u>	<u>28,989</u>	<u>15,983</u>
COSTS OF THE CHARITY:				
6. CHARITABLE EXPENDITURE				
Ramadan and other charitable costs	49,303		49,303	24,910
Services Imams etc	-		-	5,946
Mosque consumables	1,941		1,941	8,970
Donations	36,182		36,182	3,872
Education Expenses and ESF Training	-		-	-
	<u>87,426</u>	<u>-</u>	<u>87,426</u>	<u>43,698</u>
7. GOVERNANCE COSTS (MANAGEMENT AND ADMINISTRATION)				
Project Management costs	-		-	4
Salaries	26,025		26,025	24,092
Honoraria	10,700		10,700	4,344
Depreciation	5,388		5,388	2,919
Postage, Printing & Stationery	650		650	-
Communications	5,545		5,545	6,844
Light & Heat	20,085		20,085	33,203
Other utilities	1,548		1,548	-
Other Training	1,020		1,020	850
Insurance	2,725		2,725	1,795
Repairs & equipment renewals	430		430	868
Professional Fees	3,461		3,461	10,720
Bank Charges	1,111		1,111	1,818
Examination and Gift Aid Claim Fees	4,719		4,719	3,780
	<u>83,407</u>	<u>-</u>	<u>83,407</u>	<u>91,237</u>

Abdullah Quilliam Society

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Notes to the Financial Statements

for the year ended 17th September 2021

8. TANGIBLE FIXED ASSETS

	<u>The Abdullah Quilliam</u>		<u>Total</u>	<u>2020</u>
	<u>Centre</u>	<u>Equlpt.</u>	17th September 2021	
Net book value	Restricted	Unrestricted		
As at 18th September 2020	1,401,795	21,327	1,423,122	1,244,717
Additions in Year Building 8-10	31,576		31,576	124,155
Additions in Year Building 1-7	32,049		32,049	52,381
Depreciation for the year	-	5,388	5,388	2,919
As at 17th September 2021	<u>1,465,420</u>	<u>15,939</u>	<u>1,481,359</u>	<u>1,418,334</u>

Depreciation is charged at 15% pa on the written down value of equipment.

9. DEBTORS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>2020</u>
	<u>Funds</u>	<u>Funds</u>	17th September 2021	
Prepaid insurance and Web domain	-	-	-	-
Other Debtors	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10. CREDITORS : Amounts falling due within one year

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>2020</u>
	<u>Funds</u>	<u>Funds</u>	17th September 2021	
Trade Creditors	-	-	-	-
Taxation, National Insurance and Pensions	247		247	247
Other Creditors	54,630		54,630	54,450
Loan - Euro Quality Charitable Trust Repayable 1 Yr	-	-	-	-
	<u>54,877</u>	<u>-</u>	<u>54,877</u>	<u>54,697</u>

11. CREDITORS : Amounts falling due after one year

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>2020</u>
	<u>Funds</u>	<u>Funds</u>	17th September 2021	
Loans - General	-	68,000	68,000	88,000
Loan - Euro Quality Charitable Trust	-	163,000	163,000	163,000
	<u>-</u>	<u>231,000</u>	<u>231,000</u>	<u>251,000</u>

12. RESTRICTED FUNDS ANALYSIS

There is one restricted fund : the Mosque itself.

The Buildings have been transferred to a restricted fund at cost of

Less the associated loans

1,465,420
(231,000)
1,234,420

13. TRUSTEES INCOME

No Trustee received any money from the Trust in the year.

The average number of employees in the year was 1. He did not earn over £60,000

14. RELATED PARTIES

There were no transactions with related parties during the year.