

# QUBA INITIATIVE

England & Wales · Charity number 1169490

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2016-10-04

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

## Contact

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**Address** 213 Errwood Road  
Manchester  
M19 1JB

**Phone** 07493517404

**Email** [info@qubainitiative.org](mailto:info@qubainitiative.org)

**Website** [www.qubainitiative.org](http://www.qubainitiative.org)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ('THE OBJECTS') ARE(1) THE PREVENTION OR RELIEF OF POVERTY IN MANCHESTER, GREATER MANCHESTER AND SURROUNDING AREAS THROUGH THE PROVISION OF ESSENTIAL FOOD ITEMS TO INDIVIDUALS AND FAMILIES IN NEED,(2) THE ADVANCEMENT OF EDUCATION THROUGH PROVIDING EDUCATIONAL COURSES, LECTURES, CONFERENCES AND OTHER EVENTS WHICH PROMOTE, SUSTAIN AND INCREASE INDIVIDUAL AND COLLECTIVE KNOWLEDGE AND UNDERSTANDING ON TOPICS RELATED TO ISLAMIC THEOLOGY, JURISPRUDENCE AND SPIRITUALITY AND OTHER ISLAMIC SCIENCES.(3) TO ADVANCE THE ISLAMIC FAITH THROUGH THE HOLDING OF REGULAR PRAYER MEETINGS WHERE PEOPLE GATHER TO SING ISLAMIC HYMNS IN PRAISE OF GOD AND THE PROPHET MUHAMMAD.

**Activities:** The charity aims to provide relief to poverty and promote Islamic learning and spirituality in Manchester and surrounding areas. These aims are delivered by the provision of essential food items to families in need, the organisation of courses, lectures and conferences on Islamic sacred knowledge and the holding of gatherings of prayers and remembrance of God and Prophet Muhammad.

## Classification

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- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Stockport

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£35,664	£46,485	-	-
2023-12-31	£34,704	£29,724	-	-
2022-12-31	£38,049	£46,529	-	-
2021-12-31	£27,967	£26,052	-	-
2020-12-31	£22,402	£13,973	-	-

## Trustees

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Name	Role	Appointed
<b>AMJED ZAFAR</b>	Chair	2024-05-18
Mohammed Mohasan Anwar		2024-05-18
Mubarakhusain Dawood		2024-05-18

**QUBA INITIATIVE**

England & Wales - Charity number 1169490

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# Accounts

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Charity registration number 1169490 (England and Wales)

**QUBA INITIATIVE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**



# QUBA INITIATIVE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mubarakhusain Dawood Amjed Zafar Mohammed Mohasan Anwar	(Appointed 18 May 2024) (Appointed 18 May 2024) (Appointed 18 May 2024)
<b>Charity number (England and Wales)</b>	1169490	
<b>Principal address</b>	213 Errwood Road Manchester Greater Manchester M19 1JB	
<b>Independent examiner</b>	Xeinadin Ground Floor, Citygate Longridge Road Preston PR2 5BQ	

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# QUBA INITIATIVE

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# QUBA INITIATIVE

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

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

#### **Objectives and activities**

The charity aims to provide relief to poverty and promote Islamic learning and spirituality in Manchester and surrounding areas. These aims are delivered by the provision of essential food items to families in need, the organisation of courses, lectures and conferences on Islamic sacred knowledge and the holding gatherings of prayers and remembrance of God and Prophet Muhammad (peace and blessings be upon him).

#### *Public benefit*

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

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

During the year, Quba Initiative focused its efforts on delivering Islamic classes, courses, and gatherings on a monthly and weekly basis. This included but was not limited to:

- The Book of Assistance – Monthly spirituality class delivered in a physical gathering as well as broadcast live online
- Navigating life in the Dunya – A ladies class covering the different phases of life from birth to old age.
- Al-Isra wal Mi'raj – A gathering to remember the Night Journey and Heavenly Ascent
- Exploring the Life of Asiya – A ladies class covering the life of the great woman
- Exploring Life in the Grave – A ladies class covering the events on the grave
- Exploring the Life of Khadija - A ladies class covering the life of the great woman
- Exploring the Life of Fatima - A ladies class covering the life of the great woman
- Exploring the Day of Judgement - A ladies class covering the Day of Judgement
- The Spiritual Wisdoms of Ibn Ata Allah – A ladies class covering the famous Wisdoms of the great saint
- The Night of Mid Sha'ban – A men's gathering to reap blessings from the blessed night
- Nafahat Ramadaniyya – A seminar to prepare for the blessed month
- Hajj Workshop – A one-day course to prepare for Hajj
- Gnosis: The Quranic Imperative – An event focusing on the importance of the Quran
- Etiquettes of the Seeker – An event focusing on how a student of knowledge should strive to be
- Saving Your Children – A event covering the importance of understanding the proofs of theology
- Manchester Monthly Mawlid – A monthly spiritual gathering of praise and remembrance for the whole community, delivered in person and broadcast live online.
- Weekly Mawlid – A small scale, informal weekly spiritual gathering of praise and remembrance.

Other activities held during the year in service to the local community included:

- Virtues Tour – Annual UK Tour celebrating the life of the Prophet Muhammad (peace and blessings be upon him). The tour was hosted in Manchester in September 2024 with more than 800 attendees.
- An Invitation to Islam – An event focused on non-muslims to educate them about Islam
- Palestinian Dates – Distribution of high quality Palestinian Medjoul dates before the month of Ramadan

#### **Financial review**

##### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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# QUBA INITIATIVE

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **Structure, governance and management**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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

Aishah Choudhri	(Resigned 18 May 2024)
Usmaan Ali Mahmood	(Resigned 18 May 2024)
Nidah Tahir	(Resigned 18 May 2024)
Mubarakhusain Dawood	(Appointed 18 May 2024)
Amjed Zafar	(Appointed 18 May 2024)
Mohammed Mohasan Anwar	(Appointed 18 May 2024)

The trustees report was approved by the Board of Trustees.

Amjed Zafar

**Trustee**

14 October 2025

# **QUBA INITIATIVE**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

# QUBA INITIATIVE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF QUBA INITIATIVE

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I report to the trustees on my examination of the financial statements of Quba Initiative (the charity) for the year ended 31 December 2024.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

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

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

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

### **Xeinadin**

Ground Floor, Citygate  
Longridge Road  
Preston  
PR2 5BQ  
15 October 2025

# QUBA INITIATIVE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	2	35,664	30,696
Other trading activities	3	-	4,007
<b>Total income</b>		35,664	34,703
<b>Expenditure on:</b>			
Charitable activities	4	46,485	29,723
<b>Total expenditure</b>		46,485	29,723
<b>Net income/(expenditure) and movement in funds</b>		(10,821)	4,980
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2024		22,802	17,822
<b>Fund balances at 31 December 2024</b>		11,981	22,802

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# QUBA INITIATIVE

## BALANCE SHEET

AS AT 31 DECEMBER 2024

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	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	9		443		-
<b>Current assets</b>					
Cash at bank and in hand		12,102		23,366	
<b>Creditors: amounts falling due within one year</b>	10	(564)		(564)	
<b>Net current assets</b>			11,538		22,802
<b>Total assets less current liabilities</b>			11,981		22,802
<b>The funds of the charity</b>					
Unrestricted funds	11		11,981		22,802
			11,981		22,802

The financial statements were approved by the trustees on 14 October 2025

Amjed Zafar  
Trustee

# QUBA INITIATIVE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# QUBA INITIATIVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

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

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

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% per annum straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# QUBA INITIATIVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies (Continued)

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	35,664	30,696

### 3 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	-	4,007

# QUBA INITIATIVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 4 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Depreciation and impairment	148	116
Charitable expenditure	21,058	14,107
Classroom teaching	12,755	8,455
Event hire	9,656	4,086
	<u>43,617</u>	<u>26,764</u>
<b>Share of support and governance costs (see note 5)</b>		
Support	2,868	2,959
	<u>46,485</u>	<u>29,723</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>46,485</u>	<u>29,723</u>

### 5 Support costs allocated to activities

	2024 £	2023 £
Insurance	99	96
Postage and stationery	233	254
Sundries	123	200
Computer and IT costs	503	748
Volunteer expenses	1,220	1,025
Governance costs	690	636
	<u>2,868</u>	<u>2,959</u>
<b>Analysed between:</b>		
Charitable activities	<u>2,868</u>	<u>2,959</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the period, the charity reimbursed expenses to Trustees amounting to £NIL (2023: £461).

### 7 Staff costs

There were no staff costs for the year ended 31 December 2024 nor for the year ended 31 December 2023.

No employees received emoluments in excess of £60,000.

# QUBA INITIATIVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 8 Taxation

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

### 9 Tangible fixed assets

	Plant and equipment £
<b>Cost</b>	
At 1 January 2024	464
Additions	591
	<hr/>
At 31 December 2024	1,055
	<hr/>
<b>Depreciation and impairment</b>	
At 1 January 2024	464
Depreciation charged in the year	148
	<hr/>
At 31 December 2024	612
	<hr/>
<b>Carrying amount</b>	
At 31 December 2024	443
	<hr/> <hr/>

### 10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	564	564
	<hr/> <hr/>	<hr/> <hr/>

### 11 Unrestricted funds

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

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	22,802	35,664	(46,485)	11,981
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Previous year:</b>				
	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	17,822	34,703	(29,723)	22,802
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# QUBA INITIATIVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2024*

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### 12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**QUBA INITIATIVE**

England & Wales - Charity number 1169490

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# Accounts

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**QUBA INITIATIVE**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

Riley Moss 2018 Limited  
Citygate  
Longridge Road  
Preston  
Lancashire  
PR2 5BQ

**QUBA INITIATIVE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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## QUBA INITIATIVE

### REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2023

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<b>Trustees</b>	Nidah Tahir (resigned 18.5.24) Aishah Choudhri (resigned 18.5.24) Usmaan Ali Mahmood (resigned 18.5.24) Amjed Zafar (appointed 18.5.24) Mubarakhusain Dawood (appointed 18.5.24) Mohammed Mohasan Anwar (appointed 18.5.24)
<b>Principal address</b>	213 Errwood Road Manchester M19 1JB
<b>Registered charity number</b>	1169490
<b>Independent examiner</b>	Riley Moss 2018 Limited Citygate Longridge Road Preston Lancashire PR2 5BQ

## **QUBA INITIATIVE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Objectives and activities**

##### **Objectives and aims**

The charity aims to provide relief to poverty and promote Islamic learning and spirituality in Manchester and surrounding areas. These aims are delivered by the provision of essential food items to families in need, the organisation of courses, lectures and conferences on Islamic sacred knowledge and the holding gatherings of prayers and remembrance of God and Prophet Muhammad (peace and blessings be upon him).

##### **Achievement and performance**

During the year, Quba Initiative focused its efforts on delivering Islamic classes, courses, and gatherings on a monthly and weekly basis. This included but was not limited to:

- The Book of Assistance - Monthly spirituality class delivered in a physical gathering as well as broadcast live online
- An Introduction to Prayer - A 4 week course covering the rulings regarding prayer
- An Introduction to Islamic Faith and Spirituality - A class for women only to assist in cultivating a connection with God through practical steps.
- Manchester Monthly Mawlid - A monthly spiritual gathering of praise and remembrance for the whole community, delivered in person and broadcast live online.
- Weekly Mawlid - A small scale, informal weekly spiritual gathering of praise and remembrance.

Other activities held during the year in service to the local community included:

- Virtues Tour - Annual UK Tour celebrating the life of the Prophet Muhammad (peace and blessings be upon him). The tour was hosted in Manchester in September 2023 with more than 800 attendees.
- Qasida Burdah Recital - A group recital of the famous Poem of the Mantle composed by Imam al Busiri
- The Importance of Following a Madhhab - A lecture with a world renowned scholar on the importance of following a school of jurisprudence
- Sisters Rabi al Awwal Mawlid - A gathering for women only of praise and remembrance
- Exploring the World of the Souls - A class for women only exploring the realm before birth
- Exploring the Life of Maryam - A class for women only covering the life of Maryam, mother of Prophet Isa
- Preparing for Ramadan - A specific talk about the month of Ramadan and how best to prepare for it.
- Palestinian Dates - Distribution of high quality Palestinian Medjoul dates before the month of Ramadan

#### **Financial review**

##### **Reserves policy**

The financial position is regularly reviewed by the trustees to ensure effective financial governance. This includes monitoring of the cash and bank balances by the trustees. The trustees are confident the organisation will continue to be able to meet with its obligations as they fall due.

#### **Structure, governance and management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on 29 July 2024 and signed on its behalf by:

Amjed Zafar - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF QUBA INITIATIVE**

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### **Independent examiner's report to the trustees of Quba Initiative**

I report to the charity trustees on my examination of the accounts of Quba Initiative (the Trust) for the year ended 31 December 2023.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Farook Patel FCA

Riley Moss 2018 Limited  
Citygate  
Longridge Road  
Preston  
Lancashire  
PR2 5BQ

2 August 2024

QUBA INITIATIVE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

		2023 Unrestricted fund £	2022 Total funds £
<b>Income and endowments from</b>	<b>Notes</b>		
Donations and legacies	2	30,697	38,049
Other trading activities	3	4,007	-
<b>Total</b>		<u>34,704</u>	<u>38,049</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>	4		
Charitable activities		29,608	46,413
Other		116	116
<b>Total</b>		<u>29,724</u>	<u>46,529</u>
<b>NET INCOME/(EXPENDITURE)</b>		4,980	(8,480)
<b>Reconciliation of funds</b>			
Total funds brought forward		17,822	26,302
<b>Total funds carried forward</b>		<u>22,802</u>	<u>17,822</u>

The notes form part of these financial statements

**QUBA INITIATIVE**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2023**

		<b>2023 Unrestricted fund £</b>	<b>2022 Total funds £</b>
<b>Fixed assets</b>	<b>Notes</b>		
Tangible assets	8	-	116
<b>Current assets</b>			
Cash at bank		23,366	18,270
<b>Creditors</b>			
Amounts falling due within one year	9	(564)	(564)
<b>Net current assets</b>		<u>22,802</u>	<u>17,706</u>
<b>Total assets less current liabilities</b>		22,802	17,822
<b>NET ASSETS</b>		<u>22,802</u>	<u>17,822</u>
<b>Funds</b>			
Unrestricted funds	10	<u>22,802</u>	<u>17,822</u>
<b>Total funds</b>		<u>22,802</u>	<u>17,822</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2024 and were signed on its behalf by:

Amjed Zafar - Trustee

**1. Accounting policies**

**Basis of preparing the financial statements**

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% per annum straight line basis

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**2. Donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	30,697	38,049

**QUBA INITIATIVE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. Other trading activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Fundraising events	4,007	-
	<u>          </u>	<u>          </u>

**4. Charitable activities costs**

	<b>Direct Costs</b>	<b>Support costs (see note 5)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	26,649	2,959	29,608
	<u>          </u>	<u>          </u>	<u>          </u>

**5. Support costs**

	<b>Management</b>	<b>Governance costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	2,323	636	2,959
	<u>          </u>	<u>          </u>	<u>          </u>

**6. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

During the period, the charity reimbursed expenses to Trustees amounting to £461 (2022: £NIL).

**7. Staff costs**

There were no staff costs for the year ended 31 December 2023 nor for the year ended 31 December 2022.

No employees received emoluments in excess of £60,000.

**8. Tangible fixed assets**

	<b>Plant and machinery</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2023 and 31 December 2023	464
<b>Depreciation</b>	
At 1 January 2023	348
Charge for year	116
At 31 December 2023	464
<b>Net book value</b>	
At 31 December 2023	-
At 31 December 2022	116

QUBA INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	564	564

10. Movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	17,822	4,980	22,802
<b>TOTAL FUNDS</b>	<u>17,822</u>	<u>4,980</u>	<u>22,802</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	34,704	(29,724)	4,980
<b>TOTAL FUNDS</b>	<u>34,704</u>	<u>(29,724)</u>	<u>4,980</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	26,302	(8,480)	17,822
<b>TOTAL FUNDS</b>	<u>26,302</u>	<u>(8,480)</u>	<u>17,822</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,049	(46,529)	(8,480)
<b>TOTAL FUNDS</b>	<u>38,049</u>	<u>(46,529)</u>	<u>(8,480)</u>

**11. Related party disclosures**

There were no related party transactions for the year ended 31 December 2023.

**QUBA INITIATIVE**

England & Wales - Charity number 1169490

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# Accounts

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**QUBA INITIATIVE**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

Riley Moss 2018 Limited  
Riley House  
183-185 North Road  
Preston  
Lancashire  
PR1 1YQ

**QUBA INITIATIVE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**QUBA INITIATIVE**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

<b>Trustees</b>	Nidah Tahir Aishah Choudhri Usmaan Ali Mahmood
<b>Principal address</b>	213 Errwood Road Manchester M19 1JB
<b>Registered charity number</b>	1169490
<b>Independent examiner</b>	Riley Moss 2018 Limited Riley House 183-185 North Road Preston Lancashire PR1 1YQ

## **QUBA INITIATIVE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Objectives and activities**

##### **Objectives and aims**

The charity aims to provide relief to poverty and promote Islamic learning and spirituality in Manchester and surrounding areas. These aims are delivered by the provision of essential food items to families in need, the organisation of courses, lectures and conferences on Islamic sacred knowledge and the holding gatherings of prayers and remembrance of God and Prophet Muhammad (peace and blessings be upon him).

##### **Achievement and performance**

During the year, Quba Initiative focused its efforts on delivering Islamic classes, courses, and gatherings on a monthly and weekly basis. This included but was not limited to:

- The Book of Assistance - Monthly spirituality class delivered in a physical gathering as well as broadcast live online
- The Essentials of Islamic Belief - A monthly course covering the fundamentals of the Islamic creed
- Nawawi's 40 Hadith - A monthly study of the famous collection of hadith
- Manchester Monthly Mawlid - A monthly spiritual gathering of praise and remembrance for the whole community, delivered in person and broadcast live online.
- Weekly Mawlid - A small scale, informal weekly spiritual gathering of praise and remembrance.

Other activities held during the year in service to the local community included:

- Virtues Tour - Annual UK Tour celebrating the life of the Prophet Muhammad (peace and blessings be upon him). The tour was hosted in Manchester in October 2022 with more than 800 attendees.
- Faith in the Age of the Faithless - We hosted Habib Kazim for a one-off talk open to the whole of the Manchester community
- Preparing for Ramadan - A specific talk about the month of Ramadan and how best to prepare for it.
- Prophetic Prayers - A journey through al-Wird al-Latif of Imam al-Haddad
- Palestinian Dates - Distribution of high quality Palestinian Medjoul dates before the month of Ramadan

#### **Financial review**

##### **Reserves policy**

The financial position is regularly reviewed by the trustees to ensure effective financial governance. This includes monitoring of the cash and bank balances by the trustees. The trustees are confident the organisation will continue to be able to meet with its obligations as they fall due.

#### **Structure, governance and management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on 16 October 2023 and signed on its behalf by:

Usmaan Ali Mahmood - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF QUBA INITIATIVE**

---

### **Independent examiner's report to the trustees of Quba Initiative**

I report to the charity trustees on my examination of the accounts of Quba Initiative (the Trust) for the year ended 31 December 2022.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Farook Patel FCA

Riley Moss 2018 Limited  
Riley House  
183-185 North Road  
Preston  
Lancashire  
PR1 1YQ

26 October 2023

**QUBA INITIATIVE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

		<b>2022 Unrestricted fund £</b>	<b>2021 Total funds £</b>
<b>Income and endowments from</b>	<b>Notes</b>		
Donations and legacies	2	38,049	27,967
<b>Expenditure on Charitable activities</b>	3		
Charitable activities		46,413	25,936
Other		116	116
<b>Total</b>		<u>46,529</u>	<u>26,052</u>
<b>NET INCOME/(EXPENDITURE)</b>		(8,480)	1,915
<b>Reconciliation of funds</b>			
Total funds brought forward		26,302	24,387
<b>Total funds carried forward</b>		<u><u>17,822</u></u>	<u><u>26,302</u></u>

The notes form part of these financial statements

QUBA INITIATIVE

STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2022

		2022 Unrestricted fund £	2021 Total funds £
<b>Fixed assets</b>	<b>Notes</b>		
Tangible assets	7	116	232
<b>Current assets</b>			
Cash at bank		18,270	26,634
<b>Creditors</b>			
Amounts falling due within one year	8	(564)	(564)
<b>Net current assets</b>		<u>17,706</u>	<u>26,070</u>
<b>Total assets less current liabilities</b>		17,822	26,302
<b>NET ASSETS</b>		<u>17,822</u>	<u>26,302</u>
<b>Funds</b>			
Unrestricted funds	9	<u>17,822</u>	<u>26,302</u>
<b>Total funds</b>		<u>17,822</u>	<u>26,302</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 October 2023 and were signed on its behalf by:

Usmaan Ali Mahmood - Trustee

**1. Accounting policies**

**Basis of preparing the financial statements**

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% per annum straight line basis

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**2. Donations and legacies**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations	38,049	27,967
	<u>38,049</u>	<u>27,967</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

3. Charitable activities costs

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable activities	43,564	2,849	46,413

4. Support costs

	Management £	Governance costs £	Totals £
Charitable activities	2,255	594	2,849

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

During the period, the charity reimbursed expenses to Trustees amounting to £NIL (2021: £637).

6. Staff costs

There were no staff costs for the year ended 31 December 2022 nor for the year ended 31 December 2021.

No employees received emoluments in excess of £60,000.

7. Tangible fixed assets

	Plant and machinery £
<b>Cost</b>	
At 1 January 2022 and 31 December 2022	464
<b>Depreciation</b>	
At 1 January 2022	232
Charge for year	116
At 31 December 2022	348
<b>Net book value</b>	
At 31 December 2022	116
At 31 December 2021	232

QUBA INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	564	564

9. Movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	26,302	(8,480)	17,822
<b>TOTAL FUNDS</b>	<u>26,302</u>	<u>(8,480)</u>	<u>17,822</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,049	(46,529)	(8,480)
<b>TOTAL FUNDS</b>	<u>38,049</u>	<u>(46,529)</u>	<u>(8,480)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	24,387	1,915	26,302
<b>TOTAL FUNDS</b>	<u>24,387</u>	<u>1,915</u>	<u>26,302</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,967	(26,052)	1,915
<b>TOTAL FUNDS</b>	<u>27,967</u>	<u>(26,052)</u>	<u>1,915</u>

**10. Related party disclosures**

There were no related party transactions for the year ended 31 December 2022.

**QUBA INITIATIVE**

England & Wales - Charity number 1169490

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# Accounts

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REGISTERED CHARITY NUMBER: 1169490

**QUBA INITIATIVE**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

Riley Moss 2018 Limited  
Riley House  
183-185 North Road  
Preston  
Lancashire  
PR1 1YQ

**QUBA INITIATIVE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**QUBA INITIATIVE**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

<b>Trustees</b>	Nidah Tahir Aishah Choudhri Usmaan Ali Mahmood
<b>Principal address</b>	213 Errwood Road Manchester M19 1JB
<b>Registered charity number</b>	1169490
<b>Independent examiner</b>	Riley Moss 2018 Limited Riley House 183-185 North Road Preston Lancashire PR1 1YQ

## **QUBA INITIATIVE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Objectives and activities**

##### **Objectives and aims**

The charity aims to provide relief to poverty and promote Islamic learning and spirituality in Manchester and surrounding areas. These aims are delivered by the provision of essential food items to families in need, the organisation of courses, lectures and conferences on Islamic sacred knowledge and the holding gatherings of prayers and remembrance of God and Prophet Muhammad (peace and blessings be upon him).

##### **Achievement and performance**

During the year, when not under lockdown restrictions, Quba Initiative focused its efforts on delivering Islamic classes, courses, and gatherings on a monthly and weekly basis. This included but was not limited to:

- Etiquette for the Seeker - Monthly spirituality class delivered in a physical gathering as well as broadcast live online.
- Monthly Mawlid - A monthly spiritual gathering of praise and remembrance for the whole community.
- Weekly Mawlid - A small scale, informal weekly spiritual gathering of praise and remembrance.

Other activities held during the year in service to the local community, outside of government restrictions, included:

- Virtues Tour - Annual UK Tour celebrating the life of the Prophet Muhammad (peace and blessings be upon him). The popular tour was hosted in Manchester in October 2021.
- The Month of the Quran - A specific talk about the month of Ramadan and our relationship with the Holy Quran.
- Palestinian Dates - Distribution of high quality Palestinian Medjoul dates before the month of Ramadan
- Desi Lunch Fundraiser - The sale of food to fundraise for our partner charity Greensville Trust

#### **Financial review**

##### **Reserves policy**

The financial position is regularly reviewed by the trustees to ensure effective financial governance. This includes monitoring of the cash and bank balances by the trustees. The trustees are confident the organisation will continue to be able to meet with its obligations as they fall due.

#### **Structure, governance and management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Trustees' responsibility statement**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**QUBA INITIATIVE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**Trustees' responsibility statement - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 10 Oct 2022 and signed on its behalf by:



.....  
Usmaan Ali Mahmood - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
QUBA INITIATIVE**

---

**Independent examiner's report to the trustees of Quba Initiative**

I report to the charity trustees on my examination of the accounts of Quba Initiative (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Farook Patel FCA  
ICAEW  
Riley Moss 2018 Limited  
Riley House  
183-185 North Road  
Preston  
Lancashire  
PR1 1YQ

Date: .....17/10/22.....

**QUBA INITIATIVE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>Income and endowments from</b>	<b>Notes</b>		
Donations and legacies	2	<u>27,967</u>	<u>22,402</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>	3		
Charitable activities		25,936	13,857
Other		<u>116</u>	<u>116</u>
<b>Total</b>		<u>26,052</u>	<u>13,973</u>
<b>NET INCOME</b>		1,915	8,429
<b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>		24,387	15,958
<b>Total funds carried forward</b>		<u>26,302</u>	<u>24,387</u>


The notes form part of these financial statements

**QUBA INITIATIVE**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>Fixed assets</b>			
Tangible assets	8	232	348
<b>Current assets</b>			
Cash at bank		26,634	24,603
<b>Creditors</b>			
Amounts falling due within one year	9	(564)	(564)
<b>Net current assets</b>		<u>26,070</u>	<u>24,039</u>
<b>Total assets less current liabilities</b>		<u>26,302</u>	<u>24,387</u>
<b>NET ASSETS</b>		<u>26,302</u>	<u>24,387</u>
<b>Funds</b>	10		
Unrestricted funds		<u>26,302</u>	<u>24,387</u>
<b>Total funds</b>		<u>26,302</u>	<u>24,387</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~10 October 2021~~ and were signed on its behalf by:

  
.....  
Usmaan Ali Mahmood - Trustee

The notes form part of these financial statements

## QUBA INITIATIVE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### 1. Accounting policies

##### **Basis of preparing the financial statements**

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

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% per annum straight line basis

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

**QUBA INITIATIVE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>2. Donations and legacies</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Donations		<u>27,967</u>	<u>22,402</u>
<b>3. Charitable activities costs</b>		<b>Support costs (see note 4)</b>	<b>Totals</b>
	<b>Direct Costs</b>	<b>£</b>	<b>£</b>
Charitable activities	<u>24,096</u>	<u>1,840</u>	<u>25,936</u>
<b>4. Support costs</b>		<b>Governance costs</b>	<b>Totals</b>
	<b>Management</b>	<b>£</b>	<b>£</b>
Charitable activities	<u>1,276</u>	<u>564</u>	<u>1,840</u>
<b>5. Trustees' remuneration and benefits</b>	There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.		
<b>Trustees' expenses</b>	During the period, the charity reimbursed expenses to Trustees amounting to £637 (2020: £20).		
<b>6. Staff costs</b>	There were no staff costs for the year ended 31 December 2021 nor for the year ended 31 December 2020.		
	No employees received emoluments in excess of £60,000.		
<b>7. Comparatives for the statement of financial activities</b>			<b>Unrestricted fund</b>
			<b>£</b>
<b>Income and endowments from</b>			
Donations and legacies			<u>22,402</u>
<b>Expenditure on Charitable activities</b>			
Charitable activities			13,857
Other			<u>116</u>
<b>Total</b>			<u>13,973</u>

QUBA INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

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<b>7. Comparatives for the statement of financial activities - continued</b>	<b>Unrestricted fund</b>
	<b>£</b>
<b>NET INCOME</b>	8,429
<b>Reconciliation of funds</b>	
<b>Total funds brought forward</b>	15,958
<b>Total funds carried forward</b>	<u>24,387</u>
<b>8. Tangible fixed assets</b>	<b>Plant and machinery</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2021 and 31 December 2021	464
<b>Depreciation</b>	
At 1 January 2021	116
Charge for year	116
At 31 December 2021	<u>232</u>
<b>Net book value</b>	
At 31 December 2021	<u>232</u>
At 31 December 2020	<u>348</u>

QUBA INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	564	564

10. Movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	24,387	1,915	26,302
<b>TOTAL FUNDS</b>	<u>24,387</u>	<u>1,915</u>	<u>26,302</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,967	(26,052)	1,915
<b>TOTAL FUNDS</b>	<u>27,967</u>	<u>(26,052)</u>	<u>1,915</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	15,958	8,429	24,387
<b>TOTAL FUNDS</b>	<u>15,958</u>	<u>8,429</u>	<u>24,387</u>

**QUBA INITIATIVE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**10. Movement in funds - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	22,402	(13,973)	8,429
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>22,402</u>	<u>(13,973)</u>	<u>8,429</u>

**11. Related party disclosures**

There were no related party transactions for the year ended 31 December 2021.