

Abdullah Quilliam Society

Main Charity 1194942 (formerly 1086228)

Report and Accounts

for the year ended

17th September 2022

Abdullah Quilliam Society

Year ended 17th September 2022

Main Charity 1194942 (formerly 1086228)

The Charity Trustees

Galib Khan Chair
Souhila Serir (resigned February 2022)
Farhad Ahmed (resigned February 2022)
Dr Abdul Hamid
Dr Mohammed Ahmed
Ajmal Masroor
Prof Ron Greaves

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
99-101 Lord Street
Liverpool
L1 6PG

Abdullah Quilliam Society

Main Charity 1194942 (formerly 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 2022

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 2022 were

Galib Khan	(Chair)
Souhila Serir	(Resigned February 2022)
Farhad Ahmed	(Resigned February 2022)
Dr Abdul Hamid	
Ajmal Masroor	
Dr Mohanned Ahmed	
Prof Ron Greaves	

All the Trustees were appointed on 24 June 2021 when the new CIO was registered. They have no beneficial interest in the charity. In February 2022, two trustees, namely Farhad Ahmed and Souhila Serir resigned due to personal reasons. They were thanked for their long service and commitment to Abdullah Quilliam Society.

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

Main Charity 1194942 (formerly 1086228)

Report of the Trustees (Cont'd)

for the year ended 17th September 2022

REPORT ON ACHIEVEMENTS IN YEAR

The COVID-19 pandemic and its legacy 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. As 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, focused 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.

Other activities we were engaged in are:

- Women's business seminar with Dr Nighat Awan OBE with around 80 million women attending.
- National Heritage Days - two days full of visitors from all faiths and all communities
- Visit my mosque day again people from different background visiting building community cohesion.
- Training for staff and trustees
- Safeguarding training
- First aid training
- Health and safety training in association with NHS
- Fire safety training
- DBS checks
- Preparation meetings for first Abdullah Quilliam Lecture
- Eid events
- Screening European Cup Final and community celebrations
- Hosting visitors for heritage visits all year round.

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 £188105. 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

12 July 2023

Abdullah Quilliam Society (AQS)
Main Charity 1194942 (formerly 1086228)

Report of The Independent Examiner for the year ended

17th September 2022 to the trustees of the Abdullah Quilliam Society

We report on the accounts of the company for the year ended 17th September 2022, 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 our 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 our attention.

Basis of independent examiner's report

Our 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 our examination, no matter has come to our attention:

(1) which gives us 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 our 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

12 July 2023

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 17th September 2022

	Note	Unrestricted £	Restricted £	Total £	2,021 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations Legacies and Grants	3	359,376	27,719	387,095	435,157
Activities for generating funds					
- Event income	4	37,995	-	37,995	39,309
Bank Interest		34	-	34	4
Total Incoming Resources		397,405	27,719	425,124	474,470
RESOURCES EXPENDED					
Cost of Generating Funds	5	111,089	-	111,089	28,989
Charitable Expenditure					
- Costs of the Charity's activities	6	117,632	27,719	145,351	87,426
- Governance Costs	7	134,336	-	134,336	83,407
Outgoing Resources		363,057	27,719	390,776	199,822
Net Incoming (-Outgoing) Resources before Transfers		34,348	-	34,348	274,648
Transfers between funds	12	(15,760)	15,760		
Net Incoming (-Outgoing) Resources before other recognised gains or losses		18,588	15,760	34,348	274,648
Unrealised Gains on Fixed Assets for Charity's own use		-	-	-	-
Net Movement in Funds		18,588	15,760	34,348	274,648
Balances carried forward at 18th September 2021		169,517	1,281,920	1,451,437	999,661
Balances carried forward at 17th September 2022		188,105	1,297,680	1,485,785	1,274,309

Abdullah Quilliam Society

Main Charity 1194942 (formerly 1086228)

BALANCE SHEET AS AT 17th September 2022

	Note	£	2022 £	2021 £
FIXED ASSETS				
Tangible Assets	8		1,476,787	1,481,359
CURRENT ASSETS				
Debtors and Prepaid expenses	9	-		
Cash at bank and in hand		235,875	235,875	255,955
			235,875	255,955
CURRENT LIABILITIES				
Creditors: Amounts falling due within one year	10		10,877	54,877
NET CURRENT ASSETS			224,998	201,078
Creditors: Amounts falling due after one year	11		216,000	231,000
NET ASSETS			1,485,785	1,451,437
FUNDS				
Unrestricted funds			188,105	169,517
Restricted funds			1,297,680	1,281,920
			1,485,785	1,451,437

Trustee & director Galib Khan 12 July 2023

Trustee & director Abdul Hamid 12 July 2023

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 17th September 2022

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.

(d) 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.

(e) 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.

Notes to the Financial Statements
for the year ended 17th September 2022

	Unrestricted	Restricted	All Funds	
			2022	2021
	Funds £	Funds £	Total £	Total £
3. DONATIONS LEGACIES & GRANTS				
Donations	292,145	27,719	319,864	359,051
Mosque Donations	58,565		58,565	32,543
Main/Covid Grant	7,413		7,413	24,768
HMRC Furlough	1,253		1,253	18,795
Gift Aid	-		-	-
	<u>359,376</u>	<u>27,719</u>	<u>387,095</u>	<u>435,157</u>
4. INCOMING RESOURCES				
Rent	37,995		37,995	39,309
Fundraising			-	-
	<u>37,995</u>	<u>-</u>	<u>37,995</u>	<u>39,309</u>
5. COST OF GENERATING FUNDS				
Fundraising Costs	9,000		9,000	9,000
Cleaners	3,781		3,781	3,144
Marketing and promotion re fundraising	88,339		88,339	11,844
Travel	9,969		9,969	5,000
Volunteer Expenses	-		-	1
	<u>111,089</u>	<u>-</u>	<u>111,089</u>	<u>28,989</u>
COSTS OF THE CHARITY:				
6. CHARITABLE EXPENDITURE				
Ramadan and other charitable costs	14,564		14,564	49,303
Services Imams etc	6,150		6,150	-
Mosque consumables	-		-	1,941
Donations	96,918	27,719	124,637	36,182
Education Expenses and ESF Training	-		-	-
	<u>117,632</u>	<u>27,719</u>	<u>145,351</u>	<u>87,426</u>
7. GOVERNANCE COSTS (MANAGEMENT AND ADMINISTRATION)				
Project Management costs	-		-	-
Salaries	25,949		25,949	26,025
Honoraria	17,998		17,998	10,700
Depreciation	5,332		5,332	5,388
Postage, Printing & Stationery	(4)		(4)	650
Communications	5,511		5,511	5,545
Light & Heat	31,803		31,803	20,085
Other utilities	30,346		30,346	1,548
Other Training	-		-	1,020
Insurance	1,721		1,721	2,725
Repairs & equipment renewals	9,934		9,934	430
Professional Fees	1,466		1,466	3,461
Bank Charges	1,963		1,963	1,111
Examination and Gift Aid Claim Fees	2,317		2,317	4,719
	<u>134,336</u>	<u>-</u>	<u>134,336</u>	<u>83,407</u>

Notes to the Financial Statements
for the year ended 17th September 2022

8. TANGIBLE FIXED ASSETS

	<u>The Abdullah Quilliam</u>		<u>Total</u>	<u>2021</u>
	<u>Centre</u>	<u>Equipment</u>	17th September 2022	
Net book value	Restricted	Unrestricted		
As at 18th September 2021	1,465,420	15,939	1,481,359	1,423,122
Additions in Year Building 8-10	760		760	31,576
Additions in Year Building 1-7	-		-	32,049
Depreciation for the year	-	5,332	5,332	5,388
As at 17th September 2022	<u>1,466,180</u>	<u>10,607</u>	<u>1,476,787</u>	<u>1,481,359</u>

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

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>	<u>2021</u>
			17th September 2022	
9. DEBTORS				
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 Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>	<u>2021</u>
			17th September 2022	
Trade Creditors	-	-	-	-
Taxation, National Insurance and Pensions	247		247	247
Other Creditors	10,630		10,630	54,630
Loan - Euro Quality Charitable Trust Repayable 1 Yr	-	-	-	-
	<u>10,877</u>	<u>-</u>	<u>10,877</u>	<u>54,877</u>

11. CREDITORS : Amounts falling due after one year

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>	<u>2021</u>
			17th September 2022	
Loans - General	(15,000)	68,000	53,000	68,000
Loan - Euro Quality Charitable Trust		163,000	163,000	163,000
	<u>(15,000)</u>	<u>231,000</u>	<u>216,000</u>	<u>231,000</u>

12. RESTRICTED FUNDS ANALYSIS

There are two restricted funds :

The Mosque itself :

The Buildings have been transferred to a restricted fund at cost of	1,466,180
Less the associated loans	<u>(216,000)</u>
	<u>1,250,180</u>

Unspent donations in respect of further property	47,500
	<u>1,297,680</u>

Restricted donations re LEA:

Balance b/f	-
Received in year	27,719
Paid out in year	<u>(27,719)</u>
Balance c/f	<u>-</u>

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

During the year ended 17 September 2022 the Charity paid £60,000 professional fees to a company connected with the Charity. The transactions were approved by the Trustees and were made on a commercial basis.