

Abdullah Quilliam Society

Main Charity 1194942 (formerly 1086228)

Report and Accounts

for the year ended

17th September 2023

Abdullah Quilliam Society

Year ended 17th September 2023

Main Charity 1194942 (formerly 1086228)

The Charity Trustees

Galib Khan	Chair
Dr Abdul Hamid	Secretary & Co-chair
Dr Mohanned Ahmed	
Iman Ajmal Masroor	
Prof. Ron Greaves	
Dr Altaf Q Khattak	

Registered Office

8-10 Brougham Terrace
West Derby Road
Liverpool L6 1AE

Independent Examiners

Haines Watts
24 Castle Street
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 2023.

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 2023 were

Mr Galib Khan (Chair)
Dr Abdul Hamid (Secretary & Co-chair)
Iman Ajmal Masroor
Dr Mohammed Ahmed
Prof. Ron Greaves
Dr Altaf Q Khattak

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

Registered Charity No. 1194942 (formerly 1086228)

Report of the Trustees

for the year ended 17th September 2023

REPORT ON ACHIEVEMENTS IN YEAR 2022-23

Overcoming the legacy of COVID had severely impacted us, we are now on the road to recovery. Working with local GP Groups and NHS we still offer vaccinations services in north Liverpool. Despite these challenges, AQS has adapted well to meet the needs of our congregation, service users and wider communities we serve.

This year we ran a new Ottoman themed Ramadan activity programme. With support from Government of the Republic of Turkiye, we revived the traditions of past. Imam-Hatib Mohammed Ali lead part of Tarawih prayers along with our resident Imams Sheikh Kassim Sadik and Sheikh Waddah Saleh. The Iftar and Suhur's were prepared by Chefs from Turkiye and were served in traditional Ottoman Style. We had good positive responses from our service users.

AQS was able to resume our usual activities such as Friday and daily congregational prayers. Our current Friday congregation size has over 2,000 worshippers. On Fridays, we use all the available rooms in 1-10 Brougham Terrace to serve our congregation. With rapidly increasing numbers, this too will not have enough space. The Trustees have therefore negotiated to purchase 11-12 Brougham Terrace from Rimmers Music. This would increase our capacity to accommodate 5,000 worshippers for Jumah prayers. To serve our visitors AQS have opened a new self-funding Quilliam Community Café which also generates modest income toward the running cost of our services.

AQS is continuing with regular activities, some working with partners, others focused on young people and women to make the most of the additional spaces in 1-7 Brougham Terrace. We are offering a madrasah and Islamic classes for adolescent girls, karate lessons for children, and adult vocational education.

Finally, fundraising for AQS has continued unabated despite the pandemic, again relying heavily on digital channels. We launched a new appeal to raise £ 500,000 for the purchase of 11-12 Brougham Terrace. We are requesting all our service users and visitors to donate lump sums or give Qarz-e-Hasana (interest free loans) to pay for the purchase. The completion date for this purchase is 30th September 2024. I urge you to give Sedaka-e-Jaria for this purchase as soon as you can through our website and AQS payment card machines.

Activities we were engaged in are:

- National Heritage Days - a day full for visitors from all faiths and all communities.
- Invite school and university visits and give talks to students on Islam and its heritage in UK
- 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
- Shahada and wedding services for Muslims
- Increase the accommodation facilities by creating 20 more student studio rooms in 1-7 Brom. Terraces. Currently we have 14 rooms in 8-10 Brom. Terrace.
- Opportunities to hold private family or community events.
- Support the Local Authority, LFC & Everton Food Bank.
- Promote interfaith talks

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 £(926). 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 have indicated their willingness to continue in office.

By Order of the Trustees:

Mr Galib Khan

Dr Abdul Hamid

17 July 2024

17 July 2024

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

Report of The Independent Examiner for the year ended

17th September 2023 to the trustees of the Abdullah Quilliam Society

We report on the accounts of the company for the year ended 17th September 2023, 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

17 July 2024

Abdullah Quilliam Society

Main Charity 1194942 (formerly 1086228)

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 17th September 2023.

	Note	Unrestricted £	Restricted £	Total £	2022 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations Legacies and Grants	3	294,932	-	294,932	387,095
Activities for generating funds					
- Event income	4	38,400	-	38,400	37,995
Bank Interest		738	-	738	34
Total Incoming Resources		334,070	-	334,070	425,124
RESOURCES EXPENDED					
Cost of Generating Funds	5	95,281	-	95,281	111,089
Charitable Expenditure					
- Costs of the Charity's activities	6	91,714	-	91,714	145,351
- Governance Costs	7	185,556	-	185,556	134,336
Outgoing Resources		372,551	-	372,551	390,776
Net Incoming (-Outgoing) Resources before Transfers		(38,481)	-	(38,481)	34,348
Transfers between funds	12	(150,550)	150,550		
Net Incoming (-Outgoing) Resources before other recognised gains or losses		(189,031)	150,550	(38,481)	34,348
Unrealised Gains on Fixed Assets for Charity's own use		-	-	-	-
Net Movement in Funds		(189,031)	150,550	(38,481)	34,348
Balances carried forward at 18th September 2022		188,105	1,297,680	1,485,785	1,451,437
Balances carried forward at 17th September 2023		(926)	1,448,230	1,447,304	1,485,785

Abdullah Quilliam Society

Main Charity 1194942 (formerly 1086228)

BALANCE SHEET AS AT 17th September 2023

	Note	2023 £	2023 £	2022 £
FIXED ASSETS				
Tangible Assets	8		1,631,073	1,476,787
CURRENT ASSETS				
Debtors and Prepaid expenses	9	-		
Cash at bank and in hand		40,586	40,586	235,875
			40,586	235,875
CURRENT LIABILITIES				
Creditors: Amounts falling due within one year	10		13,355	10,877
NET CURRENT ASSETS			27,231	224,998
Creditors: Amounts falling due after one year	11		211,000	216,000
NET ASSETS			1,447,304	1,485,785
FUNDS				
Unrestricted funds		(926)		188,105
Restricted funds		1,448,230		1,297,680
		1,447,304		1,485,785

Trustee & director	Mr Galib Khan	17 July 2024
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Trustee & director	Dr Abdul Hamid	17 July 2024
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 17th September 2023.

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.

Abdullah Quilliam Society

Main Charity 1194942 (formerly 1086228)

Notes to the Financial Statements

for the year ended 17th September 2023.

	Unrestricted	Restricted	All Funds	
	Funds	Funds	2023	2022
	£	£	Total	Total
			£	£
3. DONATIONS LEGACIES & GRANTS				
Donations	217,709		217,709	319,864
Mosque Donations	70,199		70,199	58,565
Main/Covid Grant	7,024		7,024	7,413
HMRC Furlough	-		-	1,253
Gift Aid	-		-	-
	<u>294,932</u>	<u>-</u>	<u>294,932</u>	<u>387,095</u>
4. INCOMING RESOURCES				
Rent	38,400		38,400	37,995
	<u>38,400</u>	<u>-</u>	<u>38,400</u>	<u>37,995</u>
5. COST OF GENERATING FUNDS				
Fundraising Costs	-		-	9,000
Cleaners	3,682		3,682	3,781
Marketing and promotion re fundraising	80,782		80,782	88,339
Travel	10,817		10,817	9,969
Volunteer Expenses	-		-	-
	<u>95,281</u>	<u>-</u>	<u>95,281</u>	<u>111,089</u>
COSTS OF THE CHARITY:				
6. CHARITABLE EXPENDITURE				
Ramadan and other charitable costs	47,931		47,931	14,564
Services Imams etc	18,136		18,136	6,150
Donations	25,647		25,647	124,637
	<u>91,714</u>	<u>-</u>	<u>91,714</u>	<u>145,351</u>
7. GOVERNANCE COSTS				
(MANAGEMENT AND ADMINISTRATION)				
Salaries	39,452		39,452	25,949
Honoraria	16,800		16,800	17,998
Depreciation	3,413		3,413	5,332
Postage, Printing & Stationery	1		1	(4)
Communications	4,395		4,395	5,511
Light & Heat	70,646		70,646	31,803
Other utilities	33,270		33,270	30,346
Insurance	2,020		2,020	1,721
Repairs & equipment renewals	10,115		10,115	9,934
Professional Fees	-		-	1,466
Bank Charges	2,606		2,606	1,963
Examination and Gift Aid Claim Fees	2,838		2,838	2,317
	<u>185,556</u>	<u>-</u>	<u>185,556</u>	<u>134,336</u>

Abdullah Quilliam Society

Main Charity 1194942 (formerly 1086228)

Notes to the Financial Statements for the year ended 17th September 2023.

8. TANGIBLE FIXED ASSETS

	<u>The Abdullah Quilliam</u>		<u>Total</u>	<u>2022</u>
	<u>Centre</u>	<u>Equipment</u>	17th September 2023	
Net book value	Restricted	Unrestricted		
As at 18th September 2022	1,466,180	10,607	1,476,787	1,481,359
Additions in Year Building 8-10	145,550	12,150	157,700	760
Depreciation for the year	-	3,414	3,414	5,332
As at 17th September 2022	<u>1,611,730</u>	<u>19,343</u>	<u>1,631,073</u>	<u>1,476,787</u>

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>2022</u>
	<u>Funds</u>	<u>Funds</u>	17th September 2023	
9. DEBTORS				
Other Debtors	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>2022</u>
	<u>Funds</u>	<u>Funds</u>	17th September 2023	
10. CREDITORS : Amounts falling due within one year				
Trade Creditors	-	-	-	-
Taxation, National Insurance and Pensions	247	-	247	247
Other Creditors	13,108	-	13,108	10,630
	<u>13,355</u>	<u>-</u>	<u>13,355</u>	<u>54,877</u>

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>2022</u>
	<u>Funds</u>	<u>Funds</u>	17th September 2023	
11. CREDITORS : Amounts falling due after one year				
Loans - General	-	48,000	48,000	53,000
Loan - Euro Quality Charitable Trust	-	163,000	163,000	163,000
	<u>-</u>	<u>211,000</u>	<u>211,000</u>	<u>216,000</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	1,611,730
Less the associated loans	(211,000)
	<u>1,400,730</u>

Unspent donations in respect of further property	47,500
	<u>1,448,230</u>

Restricted donations re LEA:

Balance b/f	-
Received in year	-
Paid out in year	-
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 2023 the Charity paid £50,000 (2022 - £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.