

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 17 September 2024
for
Abdullah Quilliam Society**

Haines Watts
Military House
24 Castle Street
Chester
Cheshire
CH1 2DS

Abdullah Quilliam Society

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for the Year Ended 17 September 2024**

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Abdullah Quilliam Society
Report of the Trustees
for the Year Ended 17 September 2024

The trustees present their report with the financial statements of the charity for the year ended 17 September 2024. 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 Abdullah Quilliam Society (AQS) exists to preserve and promote the historical, cultural, and religious legacy of Britain's first mosque, established in 1887 in Liverpool. Our charitable objectives include the advancement of religion, education, heritage preservation, and community cohesion through inclusive services, programmes, and outreach.

Significant 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.

Public benefit

The Trustees confirm they have carried out the charity's purposes for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Congregational Services

Friday prayers and daily services have resumed with growing attendance. Due to increased demand, AQS is actively fundraising to acquire 11-12 Brougham Terrace to expand prayer and community space, in addition to our current base at 1-7 Brougham Terrace.

Community Engagement and Education

AQS continued to deliver wide-ranging activities, including:

- National Heritage Days open to people of all faiths and backgrounds
- School and university visits
- "Visit My Mosque" open days
- Youth engagement through workshops
- Safeguarding, DBS, and NHS fire safety training
- Muslim wedding services
- Interfaith events promoting social harmony
- Partnership work with local authorities
- Participating in interfaith work in the city

- We have created a manual which includes;
- Policies
- compliance toolkit
- annual work programme

Ramadhan Programme

We delivered a comprehensive Ramadhan programme. Highlights included Taraweeh prayers led by own imam, Iftar meals, attended by diverse community members. We organised a ifthar event for diverse communities and key decision makers from the city building community cohesion and sending a message of integration through cohesion and civic responsibility.

Fundraising activities

Despite ongoing economic pressures, our fundraising for property acquisition and operational support continued actively. We launched an appeal to purchase 11-12 Brougham Terrace. We encouraged donors/people to give Qard-al-Hasanah (interest-free loans) and Sadaqah donations to meet this goal. We are positive about the outcome.

Abdullah Quilliam Society

Report of the Trustees for the Year Ended 17 September 2024

FINANCIAL REVIEW

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 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 donation.

FUTURE PLANS

Our priorities in the coming year include:

- Completing the property acquisition to expand services and student accommodation
- Increasing youth and women's engagement through an increased annual work programme which has been developed
- Expanding partnerships for interfaith and community outreach
- Enhancing heritage offerings linked to Britain's First Mosque
- Growing volunteer capacity and training opportunities

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Structure, Governance and Management

AQS is a charitable incorporated organisation, governed by a Board of Trustees who meet regularly to set strategic direction, review risk, and ensure compliance with the Charity Commission's requirements.

The Trustees review all major risks regularly and ensure appropriate controls are in place. Financial resilience is supported through diversified income streams and careful budgeting. The reserves policy ensures sufficient funds are held to cover core operational costs and emergencies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1194942

Principal address

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

Trustees

G Khan
Dr A Hamid
Dr M Ahmed
A Masroor
Prof R Geaves (resigned 4.7.25)
Dr A Q Khattak (appointed 30.9.23)

Independent Examiner

Steven Greensill of Haines Watts (Chester)
Haines Watts
Military House
24 Castle Street
Chester
Cheshire
CH1 2DS

Abdullah Quilliam Society
Report of the Trustees
for the Year Ended 17 September 2024

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

.....
G Khan - Trustee

**Independent Examiner's Report to the Trustees of
Abdullah Quilliam Society**

Independent examiner's report to the trustees of Abdullah Quilliam Society

I report to the charity trustees on my examination of the accounts of Abdullah Quilliam Society (the Trust) for the year ended 17 September 2024.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Steven Greensill of Haines Watts (Chester)

Haines Watts
Military House
24 Castle Street
Chester
Cheshire
CH1 2DS

Date:

Abdullah Quilliam Society

**Statement of Financial Activities
for the Year Ended 17 September 2024**

		Unrestricted fund £	Restricted fund £	17.9.24 Total funds £	17.9.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	578,595	-	578,595	294,932
Investment income	3	63,178	-	63,178	39,138
Total		<u>641,773</u>	<u>-</u>	<u>641,773</u>	<u>334,070</u>
EXPENDITURE ON					
Raising funds	4	129,837	-	129,837	95,281
Charitable activities	5				
Charitable expenditure		83,663	-	83,663	91,714
Other		<u>224,580</u>	<u>-</u>	<u>224,580</u>	<u>185,556</u>
Total		<u>438,080</u>	<u>-</u>	<u>438,080</u>	<u>372,551</u>
NET INCOME/(EXPENDITURE)		203,693	-	203,693	(38,481)
Transfers between funds	15	<u>(145,135)</u>	<u>145,135</u>	<u>-</u>	<u>-</u>
Net movement in funds		58,558	145,135	203,693	(38,481)
RECONCILIATION OF FUNDS					
Total funds brought forward		(926)	1,448,230	1,447,304	1,485,785
TOTAL FUNDS CARRIED FORWARD		<u><u>57,632</u></u>	<u><u>1,593,365</u></u>	<u><u>1,650,997</u></u>	<u><u>1,447,304</u></u>

The notes form part of these financial statements

Abdullah Quilliam Society

**Balance Sheet
17 September 2024**

	Notes	Unrestricted fund £	Restricted fund £	17.9.24 Total funds £	17.9.23 Total funds £
FIXED ASSETS					
Tangible assets	10	49,342	1,726,865	1,776,207	1,631,073
CURRENT ASSETS					
Debtors	11	-	30,000	30,000	-
Cash at bank		21,645	94,500	116,145	47,500
		<u>21,645</u>	<u>124,500</u>	<u>146,145</u>	<u>47,500</u>
CREDITORS					
Amounts falling due within one year	12	(13,355)	-	(13,355)	(20,269)
NET CURRENT ASSETS		<u>8,290</u>	<u>124,500</u>	<u>132,790</u>	<u>27,231</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		57,632	1,851,365	1,908,997	1,658,304
CREDITORS					
Amounts falling due after more than one year	13	-	(258,000)	(258,000)	(211,000)
NET ASSETS		<u>57,632</u>	<u>1,593,365</u>	<u>1,650,997</u>	<u>1,447,304</u>
FUNDS	15				
Unrestricted funds				57,632	(926)
Restricted funds				1,593,365	1,448,230
TOTAL FUNDS				<u>1,650,997</u>	<u>1,447,304</u>

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

.....
G Khan - Trustee

The notes form part of these financial statements

Abdullah Quilliam Society

**Cash Flow Statement
for the Year Ended 17 September 2024**

	Notes	17.9.24 £	17.9.23 £
Cash flows from operating activities			
Cash generated from operations	1	182,195	(33,328)
Net cash provided by/(used in) operating activities		<u>182,195</u>	<u>(33,328)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(153,841)	(157,700)
Interest received		205	738
Net cash used in investing activities		<u>(153,636)</u>	<u>(156,962)</u>
Cash flows from financing activities			
New loans in year		47,000	-
Loan repayments in year		-	(4,999)
Net cash provided by/(used in) financing activities		<u>47,000</u>	<u>(4,999)</u>
Change in cash and cash equivalents in the reporting period		<u>75,559</u>	<u>(195,289)</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>40,586</u>	<u>235,875</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>116,145</u></u>	<u><u>40,586</u></u>

The notes form part of these financial statements

Abdullah Quilliam Society

**Notes to the Cash Flow Statement
for the Year Ended 17 September 2024**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	17.9.24 £	17.9.23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	203,693	(38,481)
Adjustments for:		
Depreciation charges	8,707	3,413
Interest received	(205)	(738)
Increase in debtors	(30,000)	-
Increase in creditors	-	2,478
Net cash provided by/(used in) operations	<u>182,195</u>	<u>(33,328)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	17.9.24 £	17.9.23 £
Notice deposits (less than 3 months)	116,145	47,500
Overdrafts included in bank loans and overdrafts falling due within one year	-	(6,914)
Total cash and cash equivalents	<u>116,145</u>	<u>40,586</u>

3. ANALYSIS OF CHANGES IN NET DEBT

	At 18.9.23 £	Cash flow £	At 17.9.24 £
Net cash			
Cash at bank	47,500	68,645	116,145
Bank overdraft	(6,914)	6,914	-
	<u>40,586</u>	<u>75,559</u>	<u>116,145</u>
Debt			
Debts falling due after 1 year	(211,000)	(47,000)	(258,000)
	<u>(211,000)</u>	<u>(47,000)</u>	<u>(258,000)</u>
Total	<u>(170,414)</u>	<u>28,559</u>	<u>(141,855)</u>

The notes form part of these financial statements

Abdullah Quilliam Society

Notes to the Financial Statements for the Year Ended 17 September 2024

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 - 15% on reducing balance

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

	17.9.24	17.9.23
	£	£
Donations	570,933	287,908
Grants	7,662	7,024
	<u>578,595</u>	<u>294,932</u>

Grants received, included in the above, are as follows:

	17.9.24	17.9.23
	£	£
Grants received	<u>7,662</u>	<u>7,024</u>

Abdullah Quilliam Society

**Notes to the Financial Statements - continued
for the Year Ended 17 September 2024**

3. INVESTMENT INCOME

	17.9.24	17.9.23
	£	£
Rents received	62,973	38,400
Deposit account interest	205	738
	<u>63,178</u>	<u>39,138</u>

4. RAISING FUNDS

Raising donations and legacies

	17.9.24	17.9.23
	£	£
Cleaners	6,489	3,682
Advertising	118,895	80,782
Travel	4,453	10,817
	<u>129,837</u>	<u>95,281</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable expenditure	<u>83,663</u>

6. SUPPORT COSTS

	Management £	Finance and operating costs £	IT & Communications £	Totals £
Other resources expended	<u>90,514</u>	<u>132,265</u>	<u>1,801</u>	<u>224,580</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 17 September 2024 nor for the year ended 17 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 17 September 2024 nor for the year ended 17 September 2023.

Abdullah Quilliam Society

**Notes to the Financial Statements - continued
for the Year Ended 17 September 2024**

8. STAFF COSTS

	17.9.24	17.9.23
	£	£
Wages and salaries	76,843	39,452
Social security costs	4,964	16,800
	<u>81,807</u>	<u>56,252</u>

The average monthly number of employees during the year was as follows:

<u>17.9.24</u>	<u>17.9.23</u>
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No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	294,932	-	294,932
Investment income	39,138	-	39,138
Total	<u>334,070</u>	<u>-</u>	<u>334,070</u>
EXPENDITURE ON			
Raising funds	95,281	-	95,281
Charitable activities			
Charitable expenditure	91,714	-	91,714
Other	185,556	-	185,556
Total	<u>372,551</u>	<u>-</u>	<u>372,551</u>
NET INCOME/(EXPENDITURE)	(38,481)	-	(38,481)
Transfers between funds	(150,550)	150,550	-
Net movement in funds	(189,031)	150,550	(38,481)
RECONCILIATION OF FUNDS			
Total funds brought forward	188,105	1,297,680	1,485,785
TOTAL FUNDS CARRIED FORWARD	<u>(926)</u>	<u>1,448,230</u>	<u>1,447,304</u>

Abdullah Quilliam Society

**Notes to the Financial Statements - continued
for the Year Ended 17 September 2024**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 18 September 2023	1,611,730	22,757	1,634,487
Additions	115,135	38,706	153,841
At 17 September 2024	1,726,865	61,463	1,788,328
DEPRECIATION			
At 18 September 2023	-	3,414	3,414
Charge for year	-	8,707	8,707
At 17 September 2024	-	12,121	12,121
NET BOOK VALUE			
At 17 September 2024	1,726,865	49,342	1,776,207
At 17 September 2023	1,611,730	19,343	1,631,073

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	17.9.24 £	17.9.23 £
Other debtors	30,000	-

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	17.9.24 £	17.9.23 £
Bank loans and overdrafts (see note 14)	-	6,914
Taxation and social security	247	247
Other creditors	13,108	13,108
	13,355	20,269

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	17.9.24 £	17.9.23 £
Other creditors	258,000	211,000

14. LOANS

An analysis of the maturity of loans is given below:

	17.9.24 £	17.9.23 £
Amounts falling due within one year on demand:		
Bank overdrafts	-	6,914
Amounts falling between one and two years:		
Other loans - 1-2 years	258,000	211,000

Abdullah Quilliam Society

**Notes to the Financial Statements - continued
for the Year Ended 17 September 2024**

15. MOVEMENT IN FUNDS

	At 18.9.23 £	Net movement in funds £	Transfers between funds £	At 17.9.24 £
Unrestricted funds				
General fund	(926)	203,693	(145,135)	57,632
Restricted funds				
Restricted funds	1,448,230	-	145,135	1,593,365
TOTAL FUNDS	<u>1,447,304</u>	<u>203,693</u>	<u>-</u>	<u>1,650,997</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	641,773	(438,080)	203,693
TOTAL FUNDS	<u>641,773</u>	<u>(438,080)</u>	<u>203,693</u>

Comparatives for movement in funds

	At 18.9.22 £	Net movement in funds £	Transfers between funds £	At 17.9.23 £
Unrestricted funds				
General fund	188,105	(38,481)	(150,550)	(926)
Restricted funds				
Restricted funds	1,297,680	-	150,550	1,448,230
TOTAL FUNDS	<u>1,485,785</u>	<u>(38,481)</u>	<u>-</u>	<u>1,447,304</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	334,070	(372,551)	(38,481)
TOTAL FUNDS	<u>334,070</u>	<u>(372,551)</u>	<u>(38,481)</u>

Abdullah Quilliam Society

**Notes to the Financial Statements - continued
for the Year Ended 17 September 2024**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 18.9.22 £	Net movement in funds £	Transfers between funds £	At 17.9.24 £
Unrestricted funds				
General fund	188,105	165,212	(295,685)	57,632
Restricted funds				
Restricted funds	1,297,680	-	295,685	1,593,365
TOTAL FUNDS	<u>1,485,785</u>	<u>165,212</u>	<u>-</u>	<u>1,650,997</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	975,843	(810,631)	165,212
TOTAL FUNDS	<u>975,843</u>	<u>(810,631)</u>	<u>165,212</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 17 September 2024.

Abdullah Quilliam Society

**Detailed Statement of Financial Activities
for the Year Ended 17 September 2024**

	17.9.24 £	17.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	570,933	287,908
Grants	7,662	7,024
	<hr/> 578,595	<hr/> 294,932
Investment income		
Rents received	62,973	38,400
Deposit account interest	205	738
	<hr/> 63,178	<hr/> 39,138
Total incoming resources	641,773	334,070
EXPENDITURE		
Raising donations and legacies		
Cleaners	6,489	3,682
Advertising	118,895	80,782
Travel	4,453	10,817
	<hr/> 129,837	<hr/> 95,281
Charitable activities		
Ramadan and charitable costs	31,386	47,931
Services, Imams etc	22,546	18,136
Donations	29,731	25,647
	<hr/> 83,663	<hr/> 91,714
Support costs		
Management		
Wages	76,843	39,452
Honoraria	4,964	16,800
Depreciation of tangible and heritage assets	8,707	3,413
	<hr/> 90,514	<hr/> 59,665
Finance and operating costs		
Other Utilities	27,330	33,270
Insurance	2,177	2,020
Light and heat	65,033	70,646
Postage and stationery	-	1
Bank charges	5,366	2,606
Accounting and legal fees	2,946	2,838
Repairs and renewals	17,902	10,115
Professional fees	11,511	-
	<hr/> 132,265	<hr/> 121,496

This page does not form part of the statutory financial statements

Abdullah Quilliam Society

**Detailed Statement of Financial Activities
for the Year Ended 17 September 2024**

	17.9.24 £	17.9.23 £
Finance and operating costs		
IT & Communications		
Telephone	1,801	4,395
	<hr/>	<hr/>
Total resources expended	438,080	372,551
	<hr/>	<hr/>
Net income/(expenditure)	203,693	(38,481)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements