

**ALBIRR FOUNDATION UK**

**(A company limited by guarantee)**

**TRUSTEES' REPORT AND**  
**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**  
**31 DECEMBER 2019**

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**FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019**  
**ALBIRR FOUNDATION UK**  
**(A company limited by guarantee)**

**Legal and administrative information:**

Company number:	3245531
Charity number:	1059473
Board of Directors:	Mr Mohmed siddique Adam Kari Mr Sharif Ahmad Mr Ismail Hasim Aswat Mr Khushnood Ahmad Yousaf
Secretary:	Mr Sharif Ahmad
Registered office:	106 Church Road Leyton London E10 5HG
Independent Examiner:	Alis Accountax & Co Suite 1 First Floor 81 Old Church Road London E4 6ST
Bankers:	National Westminster Bank Leytonstone branch 694 High Road Leytonstone London E11 3BA
Solicitors	Blackstone Solicitors The Courtyard 7 Francis Grove Wimbledon London SW19 4DW

## **FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019**

### **ALBIRR FOUNDATION UK**

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### **REPORT OF THE TRUSTEES**

The Trustees who are also the Directors present their report with the financial statements for the year ended 31 December 2019.

The financial statements have been prepared in accordance with accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities".

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

The Charity is a company limited by guarantee and not having a share capital.

Albirr Foundation UK was incorporated on September 4, 1996 as a company and registered as a charity on November 27, 1996. Its main objectives are the advancement of Islamic religion and education of Islamic literature.

In the event of the charitable company winding up, every member of Albirr Foundation UK undertakes to contribute to the assets of the company of an amount not exceeding £1 each.

No Trustees are remunerated or received any benefit in kind from the charitable company. New Trustees may only be recruited by a simple majority of the serving Trustees at a meeting. The Trustees meet as and when necessary to ensure efficient running of the charitable company as the Trustees are already familiar with the practical work of the charitable company. The Trustees who served during the year end are set out in the Legal and Administrative information section.

El Rahma Charity Trust acts as the chief donor and chief patron for Albirr Foundation UK. All the functions of the charitable company are carried out with the consultation and supervision of El Rahma Charity Trust.

### **Objectives and activities**

The Foundation's objectives are the advancement of Islamic religion and education through the distribution of free books and literature. Further objectives are to provide funds to other organisations and individuals for the advancement of education and by holding lectures, classes and competitions.

## **FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019**

### **ALBIRR FOUNDATION UK**

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## **TRUSTEES' REPORT (continue)**

### **Review of activities**

Albirr Foundation UK has continued to provide a place of worship in Leyton, East London. The Qur'an competition was held again this year and the participants are still on the increase, showing the success of the Foundation's objectives. The competitions are conducted with young boys in mind. The winners are compensated handsomely with cash prizes.

Several thousand books have been distributed free to organisations and individuals. There were several donations to organisations and individuals during the year, as listed in the financial statements attached.

### **Financial review**

During the year the Foundation had net incoming resources of **£ 90,446** (2018: **£ 53,531**)

The principal funding source of the Foundation during the year was El Rahma Charity Trust of £250,753 (2018: £139,790).

### **Grants policy**

Albirr Foundation UK grants donation to causes, charities and individuals in line with the objectives stated above including those advocating the advancement of Islamic religion and education.

### **Risk management**

The Trustees have assessed the major risks to which the charitable company is exposed to and are satisfied that systems are in place to mitigate those risks.

### **Reserves policy**

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific purpose should be maintained at a level equivalent to four months expenditure. The Trustees consider that this level of reserve will ensure the continuation of the normal activities of the Foundation should there be a significant drop in funding. This level of reserve has been more than maintained during the year.

## **FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019**

### **ALBIRR FOUNDATION UK**

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## **TRUSTEES' REPORT (cont.....)**

### **Statement of Trustees responsibilities**

For Companies Act purposes the Board of Trustees are also the Directors. The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Generally accepted Accounting Practice.

Company law requires the Trustees to prepare the financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the Trustees are required to:

- (i) Select suitable accounting policies and then apply them consistently;
- (ii) Make adjustments and estimates that are reasonable and prudent;
- (iii) And prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 2006.

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.

### **Disclosure of information to Independent Examiners**

The Trustees confirm that so far as they are aware, there is no relevant information of which the charitable company's Independent Examiner are unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the company's examiners are aware of that information.

.....*S. Ahmad*.....  
**Mr Sharif Ahmad**  
**Trustee**  
**Date: 28/01/2020**

.....*K. A. Yousaf*.....  
**Mr Khushnood Ahmad Yousaf**  
**Trustee**  
**Date: 28/01/2020**

**FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019**  
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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ALBIRR FOUNDATION UK**

I report to the charitable company's trustees on my examination of the financial Statements for the year ended 31 December 2019.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and eligible for independent examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145 of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019**

**ALBIRR FOUNDATION UK**

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**Independent examiner's report to the trustees of Albirr Foundation UK (cont.....)**

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination.

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:

- Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice (SORP) for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial reporting standards applicable in the UK).

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.

Date: 28/01/2019

  
Sheheryar Ali (FFA)  
Alis Accountax & Co  
Suite 1 First Floor  
81 Old Church Road  
London  
E4 6ST

**FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019**  
**ALBIRR FOUNDATION UK**  
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**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

		<b><u>Unrestricted Funds</u></b>	
		<b><u>2019</u></b>	<b><u>2018</u></b>
	<b><u>Notes</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
<b><u>Incoming resources from generated funds</u></b>			
Donations	4	465,990	402,246
Rent donated by El Rahma		47,700	48,800
Gift Aid	13	19,152	12,600
Rental income		—	3,000
<b>Total incoming resources</b>		<b>532,842</b>	<b>466,646</b>
 <b><u>Resources Expended</u></b>			
Charitable activities	5	438,196	445,484
Governance cost	7	4,200	3,600
<b>Total resources expended</b>		<b><u>442,396</u></b>	<b><u>449,084</u></b>
Net incoming resources	10	90,446	17,562
<b>Net movement in funds</b>		<b><u>90,446</u></b>	<b><u>17,562</u></b>
<b>Surplus on disposal</b>		<b>-</b>	<b>35,969</b>
Fund balances at 1 January 2019		<u>1,112,165</u>	<u>1,058,634</u>
<b>Fund balances at 31 December 2019</b>	<b>£</b>	<b><u><u>1,202,611</u></u></b>	<b><u><u>£ 1,112,165</u></u></b>

**FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019****ALBIRR FOUNDATION UK****(A company limited by guarantee)****BALANCE SHEET****AS AT 31 DECEMBER 2019**

	<u>Notes</u>	<u>2019</u>	<u>2018</u>
		<u>£</u>	<u>£</u>
<b>Fixed Assets</b>			
Tangible assets	11	623,451	43,287
<b>Current assets</b>			
Debtors	13	26,411	456,874
Cash at bank and in hand		438,603	375,160
		<u>465,014</u>	<u>832,034</u>
<b>Creditors:</b> amounts falling due within one year	14	<u>(6,076)</u>	<u>(3,600)</u>
Net Current assets		458,938	828,434
Long term Debtors	12	<u>120,222</u>	<u>240,444</u>
<b>Total assets less Current liabilities</b>		1,202,611	1,112,165
<b>Creditors:</b> amount falling due after more than one year		-	-
<b>Net assets</b>		<u>£ 1,202,611</u>	<u>£ 1,112,165</u>
<b><u>Income funds</u></b>			
Unrestricted funds	15	<u>£ 1,202,611</u>	<u>£ 1,112,165</u>

For the year ending 31 December 2019, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirement of the Act with respect to accounting records and for the preparation of accounts.

The accounts were approved by the Board on 28 January 2020

Mr Sharif Ahmad (Trustee)

S. Ahmad

Mr Khushnood Ahmad Yousaf (Trustee)

K. A. Yousaf

**FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019**  
**ALBIRR FOUNDATION UK**  
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**NOTES TO THE ACCOUNTS**

**1. Constitution**

Albirr Foundation UK, a registered charity, is a company limited by guarantee not having a share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of its winding up.

**2. Accounting Policies**

**(i) Basis of accounting**

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities.

**(ii) Restricted Funds**

The Foundation has no restricted funds in either 2019 or 2018.

**(iii) Incoming resources**

Income is recognised when entitlement arises, where receipt can be determined with reasonable certainty and where the amount can be measured with sufficient reliability. Other income is recognised when it becomes receivable. Income is not netted against expenditure.

**(iv) Resources expended**

Resources expended are included in the Statement of Financial Activities on an accrual basis inclusive of value added tax. Donations payable are accounted for when a legal or constructive obligation arises otherwise donations are accounted for when paid. Expenditure relating to running of the mosque is those elements of expenditure directly incurred in performing these activities. Support cost comprise of costs incurred directly in support of expenditure on the objectives of the charity.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

**FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019**  
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**NOTES TO THE ACCOUNTS (continue)**

(v) **Depreciation**

Tangible fixed assets are stated at costs less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Equipment, Furniture and fittings	10% on written down basis
Plant and Machinery	10% on written down basis

3. **Taxation**

The company is exempt from taxation under the Corporation Tax Act 2010.

4. <b><u>Donations received</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
El Rahma Charity Trust	250,753	139,790
Public Donations	<u>215,237</u>	<u>262,456</u>
	<b><u>465,990</u></b>	<b><u>402,246</u></b>

The donation of £65,525.00 for the year 2020 has been received from El Rahma during the month of December 2019 and has been recognised in this year.

**FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019**  
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**NOTES TO THE ACCOUNTS (continue)**

<b>5. <u>Charitable Activities</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
<b>Costs relating to running of the Mosque activities</b>		
Staff costs	194,217	189,144
Rent and rates	8,754	6,216
Light and Heat	31,741	29,071
Repairs and maintenance	93,373	61,357
Loss on repairs (6,290-516)	5,774	-
Printing, postage and stationery	2,175	3,185
Telephone	1,654	1,991
Travelling and subsistence	985	250
Insurance	9,812	8,482
Depreciation	4,328	4,810
Sundries	495	81
Charitable Expenses	28,856	90,847
Qur'an competition	<u>34,658</u>	<u>31,810</u>
	<b><u>416,822</u></b>	<b><u>427,244</u></b>
<b>Grants Payable:</b>		
<b>Grants to institutions</b>		
EAP	2,000	3,000
BiladAl Sham	2,000	6,000
Ethar Relief	2,000	2,000
Other grants	<u>14,174</u>	<u>5,800</u>
	20,174	16,800
Grants to individual	<u>1,200</u>	<u>1,440</u>
<b>Total Grants</b>	<b><u>21,374</u></b>	<b><u>18,240</u></b>
<b>Total Charitable Activities</b>	<b><u>438,196</u></b>	<b><u>£ 445,484</u></b>

**FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019**

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**NOTES TO THE ACCOUNTS (continue)**

	Notes	<u>2019</u>	<u>2018</u>
		<u>£</u>	<u>£</u>
<b>6. <u>Staff costs</u></b>			
Wages		194,217	189,144
		=====	=====

	<u>2019</u>	<u>2018</u>
	<u>£</u>	<u>£</u>
<b>7. <u>Governance costs</u></b>		

Accountancy fees	4,200	3,600
Bank charges	-	-
	<u>4,200</u>	<u>3,600</u>
	=====	=====

**8. Directors**

None of the Directors, (or any person connected with them) received any Remuneration or benefits from the charity during the year.

**9. Employees**

	<u>2019</u>	<u>2018</u>
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**Number of employees**

The average number of employees during the year were:

Support	<u>26</u>	<u>25</u>
	=====	=====

**FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019****ALBIRR FOUNDATION UK****(A company limited by guarantee)****NOTES TO THE ACCOUNTS (continue)**

<b>10. <u>Net incoming resources for the year</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>

Net incoming resources for the year are  
stated: After charging depreciation

<b><u>4,328</u></b>	<b><u>4,810</u></b>
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**11. Tangible fixed assets**

<b><u>Costs</u></b>	<b>Plant &amp; Machinery</b>	<b>Furniture Fittings Equips</b>	<b>Land &amp; Property Freehold</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01/01/19	52,451	181,417	-	233,868
Addition			584,492	584,492
Disposal				
<b>At 31/12/2019</b>	<b>52,451</b>	<b>181,417</b>	<b>584,492</b>	<b>818,360</b>

**Depreciation**

At 01/01/19	27,417	163,164	-	190,581
Charge for the year	2,503	1,825		4,328
<b>At 31/12/2019</b>	<b>29,920</b>	<b>164,989</b>	<b>-</b>	<b>194,909</b>

**Net Book Value**

<b>At 31/12/2019</b>	<b>22,531</b>	<b>16,428</b>	<b>584,492</b>	<b>623,451</b>
At 01/01/2019	25,034	18,253	-	43,287

**Property Purchase:**

During the year charity acquired freehold investment property of £580,000 and incurred legal costs of £4,492.

**FINANCIAL STATEMENTS AS AT 31 DECEMBER 2019**

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**NOTES TO THE ACCOUNTS (continue)**

**12. Long term Debtors**

A long term debtor consists of the amounts receivable from El Rahma Charity Trust in connection with the transfer of properties. The sum of £120,222 has been set off in this year.

**13. Debtors**

	<u>2019</u>	<u>2018</u>
	<u>£</u>	<u>£</u>
Prepayments	7,259	6,325
Other Debtors - Gift aids	19,152	12,600
Other debtors - net sale proceeds	-	437,949
	<u>26,411</u>	<u>456,874</u>

**14. Creditors: amount falling due within one year**

	<u>2019</u>	<u>2018</u>
	<u>£</u>	<u>£</u>
Accruals-Accountancy	4,200	3,600
Other taxes and social security	<u>1,876</u>	<u>-</u>
	<u>6,076</u>	<u>3,600</u>

**15. Reconciliation of movements on unrestricted funds**

	<u>2019</u>	<u>2018</u>
	<u>£</u>	<u>£</u>
Balance brought forward at 01/01/19	1,112,165	1,058,634
Incoming resources	<u>532,842</u>	<u>502,615</u>
	1,645,007	1,561,249
Outgoing resources	<u>442,396</u>	<u>449,084</u>
<b>Total funds carried forward at 31/12/19</b>	<b><u>£ 1,202,611</u></b>	<b><u>£ 1,112,165</u></b>

During the year El Rahma Charity Trust, acting as the chief patron of the Foundation, donated £250,753 (2018: £139,790).