

ALBIRR FOUNDATION UK
(A company limited by guarantee)

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2021

Alis Accountax & Co

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FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021
ALBIRR FOUNDATION UK
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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 Mr Hafeez Ullah Bhatti
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

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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 2021.

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.

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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 as well as in six other locations in the UK. With the ongoing pandemic Albirr Foundation was able to support the community in various ways during these unprecedented times. Financial support was provided to individuals, families and organisations during these difficult times. Albirr also organised and distributed food four times a week during the Holy month of Ramadan.

With Covid restrictions easing in July, Albirr was able to go back to some form of normality. Face to face classes were able to resume as well as other services and activities. Several thousand books have been distributed free to organisations and individuals. This year's Quran competition was cancelled because of the pandemic.

Financial review

During the year the Foundation had net incoming resources of **£37,921** (2020: £ 8,835)

The principal funding source of the Foundation during the year was El Rahma Charity Trust of £194,860 (2020: £235,195).

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.

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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.

.....
Mr Sharif Ahmad
Trustee
Date: 31/01/2022

.....
Mr Khushnood Ahmad Yousaf
Trustee
Date: 31/01/2022

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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 2021.

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.

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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: 31/01/2022

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

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021**ALBIRR FOUNDATION UK****(A company limited by guarantee)****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 DECEMBER 2021**

		<u>Unrestricted Funds</u>	
		<u>2021</u>	<u>2020</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>
<u>Incoming resources from generated funds</u>			
Donations	4	403,642	362,021
Rent donated by El Rahma		51,600	49,200
Gift Aid	13	10,792	16,469
Rental income		—	—
Total incoming resources		466,034	427,690
 <u>Resources Expended</u>			
Charitable activities	5	423,893	432,305
Governance cost	7	<u>4,220</u>	<u>4,220</u>
Total resources expended		<u>428,113</u>	<u>436,525</u>
Net incoming resources	10	37,921	(8,835)
Net movement in funds		<u>37,021</u>	<u>(8,835)</u>
Surplus on disposal		-	-
Fund balances at 1 January 2021		<u>1,193,776</u>	<u>1,202,611</u>
Fund balances at 31 December 2021	£	<u>1,231,697</u>	<u>£ 1,193,776</u>

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021**ALBIRR FOUNDATION UK****(A company limited by guarantee)****BALANCE SHEET****AS AT 31 DECEMBER 2021**

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
		<u>£</u>	<u>£</u>
Fixed Assets			
Tangible assets	11	910,451	623,155
Current assets			
Debtors	13	24,929	20,466
Cash at bank and in hand		302,282	436,460
		<u>327,211</u>	<u>456,926</u>
Creditors: amounts falling due within one year	14	<u>(5,965)</u>	<u>(6,527)</u>
Net Current assets		321,246	450,399
Long term Debtors	12	=	<u>120,222</u>
Total assets less Current liabilities		1,231,697	1,193,776
Creditors: amount falling due after more than one year		<u>-</u>	<u>-</u>
Net assets		<u>£ 1,231,697</u>	<u>£ 1,193,776</u>
		<u>=====</u>	<u>=====</u>
<u>Income funds</u>			
Unrestricted funds	15	<u>£ 1,231,697</u>	<u>£ 1,202,611</u>
		<u>=====</u>	<u>=====</u>

For the year ending 31 December 2021, 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 31 January 2022

Mr Sharif Ahmad (Trustee)

Mr Khushnood Ahmad Yousaf (Trustee)

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021

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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 2021 or 2020.

(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.

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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. <u>Donations received</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
El Rahma Charity Trust	194,860	235,195
Public Donations	<u>208,782</u>	<u>126,826</u>
	<u>403,642</u>	<u>362,021</u>

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NOTES TO THE ACCOUNTS (continue)

5. <u>Charitable Activities</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Costs relating to running of the Mosque activities		
Staff costs	208,500	200,675
Rent and rates	9,570	7,616
Light and Heat	26,114	22,072
Repairs and maintenance	81,355	84,723
Ramadan expenses	44,601	45,251
Printing, postage and stationery	1,498	4,237
Telephone	860	1,533
Travelling and subsistence	334	682
Insurance	11,666	9,223
Depreciation	5,132	4,296
Sundries	440	540
Charitable Expenses	2,958	20,211
Qur'an competition	—	—
	<u>393,028</u>	<u>401,059</u>
Grants Payable:		
Grants to institutions		
Garden of peace	-	9,300
Kemnal Park	-	3,100
BiladAl Sham	1,000	-
Ethar Relief	3,000	1,000
Other grants	<u>19,067</u>	<u>8,199</u>
	23,067	21,599
Grants to individual	<u>9,250</u>	<u>9,647</u>
Total Grants	<u>30,865</u>	<u>31,246</u>
Total Charitable Activities	<u>423,893</u>	<u>432,305</u>

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NOTES TO THE ACCOUNTS (continue)

	Notes	<u>2021</u> £	<u>2020</u> £
6. <u>Staff costs</u>			
Wages		208,500	200,675
		=====	=====
		<u>2021</u>	<u>2020</u>
		£	£
7. <u>Governance costs</u>			
Accountancy fees		4,220	4,220
Bank charges		-	-
		<u>4,220</u>	<u>4,220</u>
		=====	=====
8. <u>Directors</u>			
None of the Directors, (or any person connected with them) received any Remuneration or benefits from the charity during the year.			
9. <u>Employees</u>			
		<u>2021</u>	<u>2020</u>
Number of employees			
The average number of employees during the year were:			
Support		26	27
		=====	=====

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NOTES TO THE ACCOUNTS (continue)

10. <u>Net incoming resources for the year</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>

Net incoming resources for the year are stated: After charging depreciation	5,132	4,296
	=====	=====

11. Tangible fixed assets

<u>Costs</u>	Plant & Machinery £	Furniture Fittings Equips £	Land & Property Freehold £	Total £
At 01/01/21	52,451	185,417	584,492	822,360
Addition	12,666		279,762	292,428
Disposal				
At 31/12/2021	65,117	185,417	864,254	1,114,788
	=====	=====	=====	=====

Depreciation

At 01/01/21	32,173	167,032	-	199,205
Charge for the year	3,294	1,838		5,132
At 31/12/2021	35,467	168,870	-	204,337
	=====	=====	=====	=====

Net Book Value

At 31/12/2021	29,650	16,547	864,254	910,451
	=====	=====	=====	=====
At 01/01/2021	20,278	18,385	584,492	623,155
	=====	=====	=====	=====

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021**ALBIRR FOUNDATION UK****(A company limited by guarantee)****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. Sums of £120,222 have been set off in this year.

13. Debtors

	<u>2021</u>	<u>2020</u>
	£	£
Prepayments	9,953	9,666
Other Debtors - Gift aids	14,976	10,800
Other debtors - net sale proceeds	-	-
	<u>24,929</u>	<u>20,466</u>
	=====	=====

14. Creditors: amount falling due within one year

	<u>2021</u>	<u>2020</u>
	£	£
Accruals-Accountancy	4,220	4,220
Other taxes and social security	<u>1,745</u>	<u>2,307</u>
	<u>5,965</u>	<u>6,527</u>
	=====	=====

15. Reconciliation of movements on unrestricted funds

	<u>2021</u>	<u>2020</u>
	£	£
Balance brought forward at 01/01/21	1,193,776	1,202,611
Incoming resources	<u>466,034</u>	<u>427,690</u>
	1,659,810	1,630,301
Outgoing resources	<u>(428,113)</u>	<u>(436,525)</u>
Total funds carried forward at 31/12/21	£ 1,231,697	£ 1,193,776
	=====	=====

During the year El Rahma Charity Trust, acting as the chief patron of the Foundation, donated £194,860 (2020: £235,195).

