

AlMarkaz Ul Islami Ltd
Income and Expenditure Accounts for the year ended 31st December 2019



Almarkaz ul Islami
COMMUNITY HUB



Charity Assist Accountants Ltd
Certified Public Accountants and Charity Independent Examiners
Unit 27 Batley Enterprise Centre
513 Bradford Road Batley West Yorkshire
WF17 8LL

AlMarkaz UI Islami Ltd
Income and Expenditure Accounts for the year ended 31st December 2019

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Basic information

Address

AlMarkaz UI Islami Ltd

SM Complex

Beckside Lane

Bradford

BD7 2JX

Bank

Barclays Bank

10 Market Street

Bradford

BD1 1EG

Accountants

Charity Assist Accountants Ltd

Unit 27 Batley Enterprise Centre

Batley

WF17 8LL

Charity Registration No.

1173153

Company No.

08825895

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period

From: 1st January 2019

To: 31st December 2019

Charity name: AlMarkaz UI Islami Ltd

Charity registration number: 1173153

Company number: 08825895

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<ol style="list-style-type: none"> 1. The advancement of the religion of Islam in accordance to the Qur'an and Sunnah and the belief in the finality of the prophet hood of Muhammad (may the peace and blessings of Allah be upon him) in particular by providing facilities for daily prayers, the Friday prayer, Eid prayers and other religious activities on special Islamic days. 2. The advancement of education including instruction in the Islamic faith and teaching classes in Arabic and Urdu languages including Qur'anic studies. 3. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with object of improving their conditions of life.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity holds classes in 3 campus. The third campus was opened during the year. It hosted a graduation party for its graduates and a Milaad event for the public. The charity has an app which lets the public know information such as prayer times.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Directors are responsible for preparing the Directors Annual Report and the Financial Statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements

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		<p>in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).</p> <p>In preparing the financial statements, the directors are required to:</p> <ul style="list-style-type: none"> • Select suitable accounting policies and then apply them consistently; • Make judgements and estimates that are reasonable and prudent; • Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation. <p>The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2011 and the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102). The directors 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. In accordance with company law, as the company's directors, we certify that:</p> <ul style="list-style-type: none"> • So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and • As directors of the company, we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.
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Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity has achieved its objects set in their governing documents such as providing facilities for prayers and holding classes. The charity also has various project such as organised walks for different groups to improve their health wellbeing.
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Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is showing a surplus on the movement in funds.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	It's the charity policy to hold £20,000 in reserve to be able to cover any emergency expense or unexpected cost and to cover running costs when the income is low.
Amount of reserves held	Para 1.22	£20,000

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed , memorandum and articles of association etc	Para 1.25	Memorandum and Articles incorporated 24 Dec 2013 as amended by special resolution. Registered at Companies House on 12 May 2017
How is the charity constituted? for example limited company, unincorporated association, CIO	Para 1.25	AlMarkaz UI Islami Ltd is a company limited by guarantee. It is registered as a standard charity with the Charity Commission.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are appointed at the Annual General Meeting. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed. Role/person descriptions for specific skills are produced and persons sought through various networks according to these specifications.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	New trustees receive an induction pack to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision making processes, the business plan and recent financial performance of the charity. At the first board meeting after becoming a trustee they are introduced to the other members of the board. Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.
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Other optional information

A glance at AlMarkaz UI Islami

AlMarkaz UI Islami is a community hub which offers support to the local community in and around Bradford. The project was established in August 2010 (Ramadhan 1431) to serve and cater for the religious, educational, and social welfare needs of the local muslim community in Bradford. AlMarkaz UI Islami serves as a hub from which the community can access education, both secular and spiritual as well as other beneficial facilities that are locally and easily accessible to many. AlMarkaz UI Islami has launched various projects and continues to develop more services.



The institute provides an ideal opportunity for students to learn the Qur'an and Sunnah as well as allowing them to develop their own character according to the teachings of the Prophet Muhammad (Peace be upon him).

The primary aim of the staff at AlMarkaz UI Islami is to equip students with the highest level of understanding regarding their faith, both morally and spiritually.

Although the advancement of education is a major object for the institute, AlMarkaz UI Islami also holds importance to other activities. It provides a location for the local muslim community to aggregate in order to pray and celebrate religious festivals. It also provides a location to hold events for the local community, such as eid activities, summer activities for kids, fun evenings for ladies and children, among others, and to fundraise funds for projects and/or charities.

As part of the services for the local community, AlMarkaz UI Islami has a clinic that offers homeopathic services in order to help with acute and/or chronic conditions, mental / emotional disorders and injuries.

As a way to create bridges between the various local communities, AlMarkaz UI Islami receives visits from other local communities such as St John's Church. This helps create understanding between the various local communities.

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Reference and administrative details

Charity name	AlMarkaz UI Islami Ltd
Other name the charity uses	Al Markaz UI Islami Ltd (old name)
Registered charity number	1173153
Charity's principal address	AlMarkaz UI Islami Ltd SM Complex Beckside Lane Bradford BD7 2JX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Qazi Hassan Razza	Director		Board of Trustees
2	Mohammed Ishtaq	Director		Board of Trustees
3	Qazi Muazzam Raza	Director		Board of Trustees

Corporate trustees – names of the directors at the date the report was approved

Director name
Qazi Hassan Razza
Mohammed Ishtaq
Qazi Muazzam Raza

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)	<i>M. Ishtaq</i>	
Full name(s)	MOHAMMED ISHTAQ	
Position (for example Secretary, Chair, etc)	Director	
Date	16.10.2020	

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's
report on the accounts

Section A

Independent Examiner's Report

**Report to the
trustees/directors/
members of**

Al Markaz UI Islami Ltd

**On accounts for the year
ended**

31st December 2018

Charity no.:

1173153

Company no.:

08825895

Set out on pages

11 – 19

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31 / 12 / 2019**.

**Responsibilities and
basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent examiner's
statement**

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of AAT.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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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.

Signed: Bibi Mariam **Date:** 19/10/2020

Name: Bibi Mariam Habibo MAAT

Relevant professional qualification(s) or body (if any): AAT

Address: Unit 27, Batley Enterprise Centre
513 Bradford Road
Batley
WF17 8LL

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Charity Name		Charity No	1173153		
AlMarkaz UI Islami Ltd		Company No	8825895		
Annual accounts for the period					
Period start date	1.1.19	To	Period end date	31.12.19	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)					
Income and endowments from:					
Donations and legacies	42,358	-	-	42,358	69,023
Charitable activities	-	-	-	-	-
Other trading activities	238,183	-	-	238,183	277,405
Investments	-	-	-	-	-
Separate material item of income	759	-	-	759	523
Other	-	-	-	-	-
Total	281,300	-	-	281,300	346,951
Expenditure (Notes 6)					
Expenditure on:					
Raising funds	158,601	-	-	158,601	94,295
Charitable activities	136,719	-	-	136,719	160,887
Separate material expense item	8,003	-	-	8,003	11,054
Other	-	-	-	-	-
Total	303,323	-	-	303,323	266,236
Net income/(expenditure) before tax for the reporting period	- 22,023	-	-	- 22,023	80,715
Tax payable				-	
Net income/(expenditure) after tax before investment gains/(losses)	- 22,023	-	-	- 22,023	80,715
Net gains/(losses) on investments				-	
Net income/(expenditure) Extraordinary items	- 22,023	-	-	- 22,023	80,715
Transfers between funds				-	
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use				-	
Other gains/(losses)				-	
Net movement in funds	- 22,023	-	-	- 22,023	80,715
Reconciliation of funds:					
Total funds brought forward	76,008			76,008	- 4,707
Total funds carried forward	53,985	-	-	53,985	76,008

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Charity Name	Charity No	1173153
AlMarkaz UI Islami Ltd	Company No	8825895

Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets					
Intangible assets (Note 15)				-	-
Tangible assets (Note 14)	35,605			35,605	38,782
Heritage assets (Note 16)				-	-
Investments (Note 17)				-	-
Total fixed assets	35,605	-	-	35,605	38,782
Current assets					
Stocks (Note 18)	5,000			5,000	
Debtors (Note 19)	5,150			5,150	-
Investments (Note 17.4)				-	
Cash at bank and in hand (Note 24)	32,988			32,988	47,778
Total current assets	43,138	-	-	43,138	47,778
Creditors: amounts falling due within one year (Note 20)	7,758			7,758	9,203
Net current assets/(liabilities)	35,380	-	-	35,380	38,575
Total assets less current liabilities	70,985	-	-	70,985	77,357
Creditors: amounts falling due after one year (Note 20)	17,000			17,000	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	53,985	-	-	53,985	77,357
Funds of the Charity					
Endowment funds (Note 27)				-	-
Restricted income funds (Note 27)				-	-
Unrestricted funds	53,985		-	53,985	76,008
Revaluation reserve				-	
Fair value reserve					
Total funds	53,985	-	-	53,985	76,008

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The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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 responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
MOHAMMED ISHTAQ	16.10.20

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
M. Ishtaq	16.10.20
MOHAMMED ISHTAQ	Print name

AlMarkaz UI Islami Ltd

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Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Steady income. Surplus at the end of the year. No long term liabilities.

Not applicable

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

✓

No*

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*

✓

No*

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*

✓

No*

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Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	42,358			42,358	69,023
	Gift Aid				-	
	Legacies				-	
	General grants provided by government/other charities				-	
	Membership subscriptions and sponsorships which are in substance donations				-	
	Donated goods, facilities and services				-	
	Other				-	
	Total	42,358	-	-	42,358	69,023
Charitable activities:					-	
					-	
	Other				-	
	Total	-	-	-	-	-
Other trading activities:	Fees	221,855			221,855	263,964
	Food				-	1,328
	Kitchen	2,506			2,506	2,048
	Minibus	1,235			1,235	
	Other	12,587			12,587	10,065
	Total	238,183	-	-	238,183	277,405
Income from investments:	Interest income				-	
	Dividend income				-	
	Rental and leasing income				-	
	Other				-	
	Total	-	-	-	-	-
Separate material item of income	Interest receivable				-	30
	Loyalty rewards	759			759	493
					-	
	Total	759	-	-	759	523
Other:	Conversion of endowment funds into income				-	
	Gain on disposal of a tangible fixed asset held for charity's own use				-	
	Gain on disposal of a programme related investment				-	
	Royalties from the exploitation of intellectual property rights				-	
	Other				-	
	Total	-	-	-	-	-
TOTAL INCOME		281,300	-	-	281,300	346,951

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Donations - £10,813

AlMarkaz UI Islami Ltd

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Note 6

Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
Expenditure on raising funds:					
Incurred seeking donations	508			508	
Incurred seeking legacies				-	
Advertising, marketing, direct mail and publicity	1,400			1,400	1,448
Other trading activities	104,476			104,476	58,281
Rent collection, property repairs and maintenance charges	52,217			52,217	34,566
Total expenditure on raising funds	158,601	-	-	158,601	94,295
Expenditure on charitable activities					
Accountancy fees	1,200			1,200	
Cleaning	128			128	6
Entertaining	50			50	1,675
Equipment expensed	332			332	2,032
Equipment hire	1,269			1,269	1,543
Event - graduation	1,908			1,908	1,966
Event - Milaad	2,270			2,270	
Food & refreshments	6,737			6,737	7,043
Governance and administration	1,940			1,940	102
Grants to Pakistani organisations	250			250	
Homeopathy	560			560	
Independent examination	450			450	
Information and publications	25,225			25,225	800
Insurance	5,494			5,494	2,600
Light and heat	26,685			26,685	33,886
Motor expenses	1,430			1,430	173
PAYE and NI	140			140	
Software	30			30	120
Stationery, printing and postage	6,047			6,047	3,911
Study material	5,602			5,602	7,798
Subscriptions	80			80	90
Telephone and fax	2,463			2,463	3,557
Travel and subsistence	2,440			2,440	2,077
Wages and salaries	42,689			42,689	76,196
Waste collections	415			415	3,631
Water rates	885			885	881
Welfare project				-	10,800
				-	
Total expenditure on charitable activities	136,719	-	-	136,719	160,887
Separate material item of expense					
Bank charges	3,727			3,727	3,485
Depreciation	3,956			3,956	4,159
Late filling penalty	150			150	
Professional fees				-	976
Sundry	170			170	2,434
				-	
Total	8,003	-	-	8,003	11,054
TOTAL EXPENDITURE	303,323	-	-	303,323	266,236

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Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year				48,573	48,573
Additions				2,128	2,128
Revaluations					-
Disposals					-
Transfers *					-
At end of the year	-	-	-	50,701	50,701

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	RB	SL or RB	Straight Line ("SL") or Reducing Balance
** Rate				10%		

At beginning of the year				11,140	11,140
Disposals					-
Depreciation				3,956	3,956
Impairment					-
Transfers*					-
At end of the year	-	-	-	15,096	15,096

14.3 Net book value

Net book value at the beginning of the year	-	-	-	37,433	37,433
Net book value at the end of the year	-	-	-	35,605	35,605

AlMarkaz UI Islami Ltd

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Note 19

Debtors and prepayments

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	5,150.0	-
Total	5,150.0	-

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	5,150.0	-
Total	5,150.0	-

Note 20

Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors				
Payments received on account for contracts or performance-related grants				
Accruals and deferred income	3,763	1,920	17,000	
Taxation and social security	1,737	2,318		
Other creditors	2,258	4,965		
Total	7,758	9,203	17,000	-

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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
32,988	47,778
-	-
32,988	47,778