

**Almarkaz Ul Islami Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022**



**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 31<sup>st</sup> December 2022**

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**Almarkaz UI Islami Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022**

**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

**Almarkaz UI Islami Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022**



**CHARITY COMMISSION**  
**FOR ENGLAND AND WALES**

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

**From:** 1<sup>st</sup> January 2022

**To:** 31<sup>st</sup> December 2022

**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"> <li>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.</li> <li>2. The advancement of education including instruction in the Islamic faith and teaching classes in Arabic and Urdu languages including Qur'anic studies.</li> <li>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.</li> </ol> |
| 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 campuses. The third campus was opened during the year. It hosted a graduation party for its graduates. 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 in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

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|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | <p>In preparing the financial statements, the directors are required to:</p> <ul style="list-style-type: none"> <li>• Select suitable accounting policies and then apply them consistently;</li> <li>• Make judgements and estimates that are reasonable and prudent;</li> <li>• Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.</li> </ul> <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"> <li>• So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and</li> <li>• 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.</li> </ul> |
|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## 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 | <p>As we look back on the past year, we are filled with gratitude for the steadfast support and commitment of our community. Despite the many challenges of the post-pandemic period, our community came together to ensure that Almarkaz ul Islami continues to serve as a vibrant hub for spiritual, educational, and social activities.</p> <p>This past year we have experienced a significant progress in a number of areas. We continued to offer a range of educational</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Almarkaz Ul Islami Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022**

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | <p>programs, including our popular Islamic law and traditional course, living with the Quran and we launched new short courses such as Basic Tajweed and Fiqh and new initiatives such as added sports activities for the well-being for our students.</p> <p>In addition, we made strides in improving our infrastructure and facilities. We completed renovations to our middle floor and created a media/studio room.</p> <p>The classes are provided for children to understand Islam, the Quran and also to give spiritual guidance. The classes were held 5 days a week. Children were encouraged to learn the values of Islam and to achieve better cohesion in society. The classes were subsidised to make it easy for every child to attend. Extra classes for girls commenced in the year catering for older girls</p> <p>Furthermore, last year was a great struggle emotionally for many families who had lost great loved ones along the way due to the virus outbreak. As Almarkaz ul Islami responded by helping many families in despair through our Islamic consultation services, funeral ritual workshops and the Kaffan project.</p> <p>Through our media platform we continued to organise a range of programmes and events online.</p> <p>Our Zikr gathering continued throughout the year every Friday and Wednesday reviving spiritual development and purification</p> |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## 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                                                                                                                                                            |

# Almarkaz UI Islami Ltd

## Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022

### Structure, governance and management

|                                                                                                                                                                           |           |                                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Description of charity's trusts:                                                                                                                                          |           |                                                                                                                                                                                                                                                                                                               |
| Type of governing document: for example, <a href="#">trust deed</a> , <a href="#">memorandum and articles of association</a> 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? <a href="#">for example limited company</a> , <a href="#">unincorporated association</a> , 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

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. |
|----------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### 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.



## Almarkaz UI Islami Ltd

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022

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.

### 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<br>SM Complex<br>Beckside Lane<br>Bradford<br>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-Muhsin Hassan 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-Muhsin Hassan Raza |



**Almarkaz UI Islami Ltd**  
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**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**

|                                                         |                |  |
|---------------------------------------------------------|----------------|--|
| <b>Signature(s)</b>                                     | M. Ishaq       |  |
| <b>Full name(s)</b>                                     | MOHAMMED ISHAQ |  |
| <b>Position (for example<br/>Secretary, Chair, etc)</b> | Director       |  |
| <b>Date</b>                                             | 29.09.2023     |  |

**Almarkaz UI Islami Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022**



**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**

Almarkaz UI Islami Ltd

**On accounts for the year  
ended**

31<sup>st</sup> December 2022

**Charity no.:**

1173153

**Company no.:**

08825895

**Set out on pages**

11-12

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31/12/2022**.

**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:** A. Q. Khan. **Date:** 25/10/23

**Name:** Abdul Qudeir Khan

**Relevant professional qualification(s) or body (if any):** FMAAT  
FCPA

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

**Almarkaz UI Islami Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022**

|                                |          |            |                 |          |  |
|--------------------------------|----------|------------|-----------------|----------|--|
| Charity Name                   |          | Charity No | 1173153         |          |  |
| Almarkaz Ul Islami Ltd         |          | Company No | 8825895         |          |  |
| Annual accounts for the period |          |            |                 |          |  |
| Period start date              | 01.01.22 | To         | Period end date | 31.12.22 |  |

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

| Recommended categories by activity                                         | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total funds<br>£<br>F04 | Prior year funds (restated)<br>£<br>F05 |
|----------------------------------------------------------------------------|--------------------------------|-------------------------------------|-----------------------------|-------------------------|-----------------------------------------|
| <b>Income (Note 3)</b>                                                     |                                |                                     |                             |                         |                                         |
| <b>Income and endowments from:</b>                                         |                                |                                     |                             |                         |                                         |
| Donations and legacies                                                     | 204,397                        | -                                   | -                           | 204,397                 | 224,885                                 |
| Charitable activities                                                      | 164,927                        | -                                   | -                           | 164,927                 | 160,656                                 |
| Other trading activities                                                   | -                              | -                                   | -                           | -                       | -                                       |
| Investments                                                                | -                              | -                                   | -                           | -                       | -                                       |
| Separate material item of income                                           | -                              | -                                   | -                           | -                       | -                                       |
| Other                                                                      | 532                            | -                                   | -                           | 532                     | 360                                     |
| <b>Total</b>                                                               | <b>369,856</b>                 | <b>-</b>                            | <b>-</b>                    | <b>369,856</b>          | <b>385,901</b>                          |
| <b>Expenditure (Notes 6)</b>                                               |                                |                                     |                             |                         |                                         |
| <b>Expenditure on:</b>                                                     |                                |                                     |                             |                         |                                         |
| Raising funds                                                              | 143,032                        | -                                   | -                           | 143,032                 | 133,554                                 |
| Charitable activities                                                      | 204,588                        | -                                   | -                           | 204,588                 | 151,560                                 |
| Separate material expense item                                             | -                              | -                                   | -                           | -                       | -                                       |
| Other                                                                      | 8,701                          | -                                   | -                           | 8,701                   | 6,438                                   |
| <b>Total</b>                                                               | <b>356,321</b>                 | <b>-</b>                            | <b>-</b>                    | <b>356,321</b>          | <b>291,552</b>                          |
| <b>Net income/(expenditure) before tax for the reporting period</b>        | <b>13,535</b>                  | <b>-</b>                            | <b>-</b>                    | <b>13,535</b>           | <b>94,349</b>                           |
| Tax payable                                                                |                                |                                     |                             | -                       |                                         |
| <b>Net income/(expenditure) after tax before investment gains/(losses)</b> | <b>13,535</b>                  | <b>-</b>                            | <b>-</b>                    | <b>13,535</b>           | <b>94,349</b>                           |
| Net gains/(losses) on investments                                          |                                |                                     |                             | -                       |                                         |
| <b>Net income/(expenditure) Extraordinary items</b>                        | <b>13,535</b>                  | <b>-</b>                            | <b>-</b>                    | <b>13,535</b>           | <b>94,349</b>                           |
| <b>Transfers between funds</b>                                             |                                |                                     |                             | -                       |                                         |
| <b>Other recognised gains/(losses):</b>                                    |                                |                                     |                             | -                       |                                         |
| Gains and losses on revaluation of fixed assets for the charity's own use  |                                |                                     |                             | -                       |                                         |
| Other gains/(losses)                                                       |                                |                                     |                             | -                       |                                         |
| <b>Net movement in funds</b>                                               | <b>13,535</b>                  | <b>-</b>                            | <b>-</b>                    | <b>13,535</b>           | <b>94,349</b>                           |
| <b>Reconciliation of funds:</b>                                            |                                |                                     |                             |                         |                                         |
| Total funds brought forward                                                | 195,555                        |                                     |                             | 195,555                 | 101,206                                 |
| <b>Total funds carried forward</b>                                         | <b>209,090</b>                 | <b>-</b>                            | <b>-</b>                    | <b>209,090</b>          | <b>195,555</b>                          |

# Almarkaz UI Islami Ltd

## Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022

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

### Section B Balance sheet

|                                                                 | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total this year<br>£<br>F04 | Total last year (restated)<br>£<br>F05 |
|-----------------------------------------------------------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|----------------------------------------|
| <b>Fixed assets</b>                                             |                                |                                     |                             |                             |                                        |
| Intangible assets (Note 15)                                     |                                |                                     |                             | -                           | -                                      |
| Tangible assets (Note 14)                                       | 44,744                         |                                     |                             | 44,744                      | 37,050                                 |
| Heritage assets (Note 16)                                       |                                |                                     |                             | -                           | -                                      |
| Investments (Note 17)                                           |                                |                                     |                             | -                           | -                                      |
| <b>Total fixed assets</b>                                       | 44,744                         | -                                   | -                           | 44,744                      | 37,050                                 |
| <b>Current assets</b>                                           |                                |                                     |                             |                             |                                        |
| Stocks (Note 18)                                                | -                              |                                     |                             | -                           | -                                      |
| Debtors (Note 19)                                               | 12,434                         |                                     |                             | 12,434                      | 4,718                                  |
| Investments (Note 17.4)                                         |                                |                                     |                             | -                           | -                                      |
| Cash at bank and in hand (Note 24)                              | 161,291                        |                                     |                             | 161,291                     | 169,162                                |
| <b>Total current assets</b>                                     | 173,725                        | -                                   | -                           | 173,725                     | 173,880                                |
| <b>Creditors: amounts falling due within one year (Note 20)</b> | 9,379                          |                                     |                             | 9,379                       | 15,375                                 |
| <b>Net current assets/(liabilities)</b>                         | 164,346                        | -                                   | -                           | 164,346                     | 158,505                                |
| <b>Total assets less current liabilities</b>                    | 209,090                        | -                                   | -                           | 209,090                     | 195,555                                |
| <b>Creditors: amounts falling due after one year (Note 20)</b>  | -                              |                                     |                             | -                           | -                                      |
| <b>Provisions for liabilities</b>                               | -                              | -                                   | -                           | -                           | -                                      |
| <b>Total net assets or liabilities</b>                          | 209,090                        | -                                   | -                           | 209,090                     | 195,555                                |
| <b>Funds of the Charity</b>                                     |                                |                                     |                             |                             |                                        |
| Endowment funds (Note 27)                                       |                                |                                     |                             | -                           | -                                      |
| Restricted income funds (Note 27)                               |                                |                                     |                             | -                           | -                                      |
| Unrestricted funds                                              | 209,090                        |                                     | -                           | 209,090                     | 195,555                                |
| Revaluation reserve                                             |                                |                                     |                             | -                           |                                        |
| Fair value reserve                                              |                                |                                     |                             |                             |                                        |
| <b>Total funds</b>                                              | 209,090                        | -                                   | -                           | 209,090                     | 195,555                                |

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<br>dd/mm/yyyy |
|-----------------|--------------------------------|
| MOHAMMED ISHTAQ | 29/09/2023                     |

Signature of director authenticating accounts being sent to Companies House

| Signature       | Date<br>dd/mm/yyyy |
|-----------------|--------------------|
| M. Ishtaq       | 29/09/2023         |
| MOHAMMED ISHTAQ | Print name         |

# Almarkaz UI Islami Ltd

## Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022

### 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\*

**Almarkaz UI Islami Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022**

**Section C** **Notes to the accounts** **(cont)**

**Note 3**

**Income**

| <b>Analysis of income</b>      |                                                                            | <b>Unrestricted funds</b> | <b>Restricted income funds</b> | <b>Endowment funds</b> | <b>Total funds</b> | <b>Prior year</b> |
|--------------------------------|----------------------------------------------------------------------------|---------------------------|--------------------------------|------------------------|--------------------|-------------------|
|                                |                                                                            |                           |                                |                        | <b>£</b>           | <b>£</b>          |
| <b>Donations and legacies:</b> | Donations and gifts                                                        | 191,151                   |                                |                        | 191,151            | 175,838           |
|                                | Gift Aid                                                                   | 12,927                    |                                |                        | 12,927             | 25,176            |
|                                | Legacies                                                                   |                           |                                |                        | -                  |                   |
|                                | General grants provided by government/other charities                      | 319                       | -                              |                        | 319                | 23,871            |
|                                | Membership subscriptions and sponsorships which are in substance donations |                           |                                |                        | -                  |                   |
|                                | Donated goods, facilities and services                                     |                           |                                |                        | -                  |                   |
|                                | Other                                                                      |                           |                                |                        | -                  |                   |
|                                | <b>Total</b>                                                               | <b>204,397</b>            | <b>-</b>                       | <b>-</b>               | <b>204,397</b>     | <b>224,885</b>    |
| <b>Charitable activities:</b>  | Fees                                                                       | 162,047                   |                                |                        | 162,047            | 153,879           |
|                                | Room hire                                                                  | 2,880                     |                                |                        | 2,880              | 2,560             |
|                                | Graduation                                                                 | -                         |                                |                        | -                  | 3,880             |
|                                | Other                                                                      | -                         |                                |                        | -                  | 337               |
|                                | <b>Total</b>                                                               | <b>164,927</b>            | <b>-</b>                       | <b>-</b>               | <b>164,927</b>     | <b>160,656</b>    |
| <b>Other:</b>                  | Conversion of endowment funds into income                                  |                           |                                |                        | -                  |                   |
|                                | Other                                                                      | 532                       |                                |                        | 532                | 360               |
|                                | <b>Total</b>                                                               | <b>532</b>                | <b>-</b>                       | <b>-</b>               | <b>532</b>         | <b>360</b>        |
| <b>TOTAL INCOME</b>            |                                                                            | <b>369,856</b>            | <b>-</b>                       | <b>-</b>               | <b>369,856</b>     | <b>385,901</b>    |

# Almarkaz UI Islami Ltd

## Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022

Note 6

### Expenditure

| Analysis of expenditure                           |                                                           | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|---------------------------------------------------|-----------------------------------------------------------|--------------------|-------------------------|-----------------|------------------|-----------------|
| Expenditure on raising funds:                     | Incurred seeking donations                                | 1,073              |                         |                 | 1,073            | 2,779           |
|                                                   | Incurred seeking legacies                                 |                    |                         |                 | -                |                 |
|                                                   | Advertising, marketing, direct mail and                   | 6,795              |                         |                 | 6,795            | 5,310           |
|                                                   | Start up costs incurred in generating                     |                    |                         |                 | -                |                 |
|                                                   | Database development costs                                |                    |                         |                 | -                |                 |
|                                                   | Other trading activities                                  | 100,181            |                         |                 | 100,181          | 65,663          |
|                                                   | Rent collection, property repairs and maintenance charges | 34,983             |                         |                 | 34,983           | 59,802          |
|                                                   |                                                           |                    |                         |                 | -                |                 |
| <b>Total expenditure on raising funds</b>         |                                                           | <b>143,032</b>     | <b>-</b>                | <b>-</b>        | <b>143,032</b>   | <b>133,554</b>  |
| Expenditure on charitable activities              | Accountancy fees                                          | 1,350              |                         |                 | 1,350            | 1,200           |
|                                                   | Awja dates project                                        | -                  |                         |                 | -                | 5,050           |
|                                                   | Alimah expenses                                           | -                  |                         |                 | -                | 416             |
|                                                   | Annual return                                             | 125                |                         |                 | 125              | 100             |
|                                                   | Bags for refugees                                         | 750                |                         |                 | 750              |                 |
|                                                   | Books                                                     | 2,346              |                         |                 | 2,346            |                 |
|                                                   | Buidling work                                             | 48,058             |                         |                 | 48,058           | 13,200          |
|                                                   | Cleaning                                                  | 1,223              |                         |                 | 1,223            | 1,393           |
|                                                   | Charitable donations                                      | 198                |                         |                 | 198              | 800             |
|                                                   | Entertainment                                             | -                  |                         |                 | -                | 709             |
|                                                   | Equipment expensed                                        | 500                |                         |                 | 500              | 109             |
|                                                   | Equipment hire                                            | 496                |                         |                 | 496              | 496             |
|                                                   | Event - graduation                                        | -                  |                         |                 | -                | 5,149           |
|                                                   | Food and refreshments                                     | 2,200              |                         |                 | 2,200            | 5,780           |
|                                                   | Funday                                                    | -                  |                         |                 | -                | 560             |
|                                                   | Gift aid work charges                                     | 525                |                         |                 | 525              |                 |
|                                                   | Gifts                                                     | 78                 |                         |                 | 78               | 129             |
|                                                   | Governance and administration                             | 576                |                         |                 | 576              | 200             |
|                                                   | Independent examination                                   | 525                |                         |                 | 525              | 450             |
|                                                   | Insurance                                                 | 8,089              |                         |                 | 8,089            | 3,736           |
|                                                   | Internet                                                  | -                  |                         |                 | -                | 3,600           |
|                                                   | Kajoor project                                            | 310                |                         |                 | 310              |                 |
|                                                   | Light and heat                                            | 33,176             |                         |                 | 33,176           | 17,858          |
|                                                   | Media expenses                                            | 32                 |                         |                 | 32               | 32              |
|                                                   | Motor expenses                                            | 3,382              |                         |                 | 3,382            | 5,368           |
|                                                   | Photos                                                    | 917                |                         |                 | 917              |                 |
|                                                   | Planning fees                                             | -                  |                         |                 | -                | 3,954           |
|                                                   | Quran class                                               | 100                |                         |                 | 100              |                 |
|                                                   | Ramadan dates                                             | 4,662              |                         |                 | 4,662            |                 |
|                                                   | Rates                                                     | 10,706             |                         |                 | 10,706           | 7,906           |
|                                                   | Soundproof                                                | -                  |                         |                 | -                | 2,569           |
|                                                   | Stage                                                     | -                  |                         |                 | -                | 480             |
|                                                   | Stationery, printing and postage                          | 5,670              |                         |                 | 5,670            | 1,410           |
|                                                   | Structural engineer fees                                  | 250                |                         |                 | 250              |                 |
|                                                   | Student sponsorship                                       | 4,900              |                         |                 | 4,900            |                 |
|                                                   | Study material                                            | 3,767              |                         |                 | 3,767            | 1,378           |
|                                                   | Subscriptions                                             | 208                |                         |                 | 208              | 320             |
|                                                   | Summer activities                                         | -                  |                         |                 | -                | 3,098           |
|                                                   | Telephone and fax                                         | 1,293              |                         |                 | 1,293            | 1,407           |
|                                                   | Training                                                  | 2,392              |                         |                 | 2,392            |                 |
|                                                   | Travel and subsistence                                    | 21,330             |                         |                 | 21,330           | 24,954          |
|                                                   | Wages and salaries                                        | 40,122             | -                       |                 | 40,122           | 34,512          |
|                                                   | Waste collections                                         | 959                |                         |                 | 959              | 2,304           |
|                                                   | Water                                                     | 2,214              |                         |                 | 2,214            | 933             |
|                                                   | Website                                                   | 359                | -                       |                 | 359              | -               |
|                                                   | Zakat charity project                                     | 800                |                         |                 | 800              | -               |
| <b>Total expenditure on charitable activities</b> |                                                           | <b>204,588</b>     | <b>-</b>                | <b>-</b>        | <b>204,588</b>   | <b>151,560</b>  |
| Other                                             | Bank charges                                              | 2,981              |                         |                 | 2,981            | 2,110           |
|                                                   | Depreciation                                              | 4,296              |                         |                 | 4,296            | 4,117           |
|                                                   | DBS services                                              | 1,398              |                         |                 | 1,398            | 164             |
|                                                   | Sundry                                                    | 26                 |                         |                 | 26               | 47              |
|                                                   | <b>Total other expenditure</b>                            | <b>8,701</b>       | <b>-</b>                | <b>-</b>        | <b>8,701</b>     | <b>6,438</b>    |
| <b>TOTAL EXPENDITURE</b>                          |                                                           | <b>356,321</b>     | <b>-</b>                | <b>-</b>        | <b>356,321</b>   | <b>291,552</b>  |



**Almarkaz UI Islami Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022**

| <b>Note 10</b>                                                                                                                                                                                                              |  |  |  | <b>Details of certain types of expenditure</b> |  |                  |                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|------------------------------------------------|--|------------------|------------------|
|                                                                                                                                                                                                                             |  |  |  |                                                |  |                  |                  |
| <b>Note 10.1 Fees for examination of the accounts</b>                                                                                                                                                                       |  |  |  |                                                |  |                  |                  |
| <i>Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).</i> |  |  |  |                                                |  |                  |                  |
|                                                                                                                                                                                                                             |  |  |  |                                                |  | <b>This year</b> | <b>Last year</b> |
|                                                                                                                                                                                                                             |  |  |  |                                                |  | <b>£</b>         | <b>£</b>         |
| <b>Independent examiner's fees</b>                                                                                                                                                                                          |  |  |  |                                                |  | 525              | 450              |
| <b>Assurance services other than independent examination</b>                                                                                                                                                                |  |  |  |                                                |  |                  |                  |
| <b>Tax advisory fees</b>                                                                                                                                                                                                    |  |  |  |                                                |  |                  |                  |
| <b>Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner</b>                                                                                                       |  |  |  |                                                |  |                  |                  |

# Almarkaz UI Islami Ltd

## Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022

### 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 |                           |                        | 8,900                               | 50,948                           | 59,848 |
| Additions                    |                           |                        | 10,500                              | 1,490                            | 11,990 |
| Revaluations                 |                           |                        |                                     |                                  | -      |
| Disposals                    |                           |                        |                                     |                                  | -      |
| Transfers *                  |                           |                        |                                     |                                  | -      |
| At end of the year           | -                         | -                      | 19,400                              | 52,438                           | 71,838 |

#### 14.2 Depreciation and impairments

|                |          |          |     |     |          |
|----------------|----------|----------|-----|-----|----------|
| <b>**Basis</b> | SL or RB | SL or RB | RB  | RB  | SL or RB |
| <b>** Rate</b> |          |          | 10% | 10% |          |

|                          |   |   |       |        |        |
|--------------------------|---|---|-------|--------|--------|
| At beginning of the year |   |   | 890   | 21,908 | 22,798 |
| Disposals                |   |   |       |        | -      |
| Depreciation             |   |   | 1,351 | 2,945  | 4,296  |
| Impairment               |   |   |       |        | -      |
| Transfers*               |   |   |       |        | -      |
| At end of the year       | - | - | 2,241 | 24,853 | 27,094 |

#### 14.3 Net book value

|                                             |   |   |        |        |        |
|---------------------------------------------|---|---|--------|--------|--------|
| Net book value at the beginning of the year | - | - | 8,010  | 29,040 | 37,050 |
| Net book value at the end of the year       | - | - | 17,159 | 27,585 | 44,744 |

**Almarkaz UI Islami Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2022**

**Note 19 Debtors and prepayments**

**19.1 Analysis of debtors**

|                                | <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|--------------------------------|------------------------|------------------------|
| Trade debtors                  | 5,718.0                | 4,718.0                |
| Prepayments and accrued income | -                      | -                      |
| Other debtors                  | 6,716.0                | -                      |
| <b>Total</b>                   | <b>12,434.0</b>        | <b>4,718.0</b>         |

**Note 20 Creditors and accruals**

**20.1 Analysis of creditors**

|                                                                          | <b>Amounts falling due within one year</b> |                        | <b>Amounts falling due after more than one year</b> |                        |
|--------------------------------------------------------------------------|--------------------------------------------|------------------------|-----------------------------------------------------|------------------------|
|                                                                          | <b>This year<br/>£</b>                     | <b>Last year<br/>£</b> | <b>This year<br/>£</b>                              | <b>Last year<br/>£</b> |
| Accruals for grants payable                                              |                                            |                        |                                                     |                        |
| Bank loans and overdrafts                                                |                                            |                        |                                                     |                        |
| Trade creditors                                                          |                                            |                        |                                                     |                        |
| Payments received on account for contracts or performance-related grants |                                            |                        |                                                     |                        |
| Accruals and deferred income                                             | 9,088                                      | 7,935                  | -                                                   | -                      |
| Taxation and social security                                             | 291                                        | 291                    |                                                     |                        |
| Other creditors                                                          | -                                          | 7,149                  |                                                     |                        |
| <b>Total</b>                                                             | <b>9,379</b>                               | <b>15,375</b>          | <b>-</b>                                            | <b>-</b>               |

**Note 24 Cash at bank and in hand**

|                                                                | <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|----------------------------------------------------------------|------------------------|------------------------|
| Short term cash investments (less than 3 months maturity date) | -                      | -                      |
| Short term deposits                                            | -                      | -                      |
| Cash at bank and on hand                                       | 161,291                | 169,162                |
| Other                                                          | -                      | -                      |
| <b>Total</b>                                                   | <b>161,291</b>         | <b>169,162</b>         |