



Markaz Mu'adh Bin Jabal

**MARKAZ MUAADH IBN JABAL ISLAMIC CENTRE
REGISTERED CHARITY NUMBER: 1119843 (registered in England and Wales)**

**ANNUAL AND FINANCIAL REPORT
2023**

(PERIOD 1ST APRIL 2022 – 31ST MARCH 2023)

CONTENTS

	Page
Introduction	3
Trustees' annual report for the period	4
Independent examiner's report on the accounts	28
Annual accounts for the period	30

INTRODUCTION

This is the 2023 annual and financial report of the Markaz Muaadh Ibn Jabal Islamic Centre trustees. It is presented together with the trustees' annual report for the period, independent examiner's report on the accounts and the annual accounts for the period ended 31st March 2023.

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Section A	Reference and administration details
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Period start date	<i>From:</i> 01/04/2022
Period end date	<i>To:</i> 31/03/2023
Charity name	Markaz Muaadh Ibn Jabal Islamic Centre
Registered charity number	1119843 (registered in England and Wales)
Charity's principal address	19 Spackmans Way, Slough, Berkshire, England, United Kingdom, SL1 2SA
Charity trustees who manage the charity	Mr Mohsan Shiraz Malik (Secretary & Trustee) Mr Zahoor Yousaf (Trustee) Dr Abu Sufian Jabbar (Trustee)
Bankers	HSBC Bank PLC, 128 High Street, Slough, Berkshire, England, United Kingdom, SL1 1JF Metro Bank, 2-24 Farnham Road, Slough, Berkshire, England, United Kingdom, SL1 3TA
Accountants	Refer to Independent examiner's report on the accounts

Section B Structure, governance and management

Type of governing document

Trust deed (Constitution adopted 10 February 2006 as amended by special resolution dated 30 June 2007)

How the charity is constituted Trust

Trustee selection methods As explained in the governing document.

Additional governance details

Policies and Procedures

Policies and procedures adopted by the Charity for the induction and training of trustees include:

- Policy Statement
- Diversity
- Role of the board of trustees
- Rules governing the appointment of trustees
- Eligibility to become a trustee
- Process for appointment of trustees
- Expectations of trustees
- Induction programme
- Ongoing support and training
- Review of trustee performance

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

In addition to the above, the Charity has designed, documented, implemented and reviewed (quarterly) the following policies in order to ensure the Charity adheres and operates to a stringent governance and compliance framework:

- Risk management Policy, including activities and spending outside England and Wales
- Investment Policy
- Safeguarding vulnerable beneficiaries Policy
- Conflicting interests Policy
- Volunteer management Policy
- Complaints handling Policy
- Health and Safety Policy
- Financial controls and records Policy
- Zakaat Policy
- Website and Social Media Policy
- Speakers Policy
- Volunteer vetting Policy
- Paying staff Policy
- Privacy Policy (including Data Protection and GDPR)
- Equality & Diversity Policy
- Trustee Code of Conduct Policy
- Trustee Expenses Policy
- Pandemic Planning Policy
- Human Resources Policy
- Office Management Policy
- External relations Policy
- Reserves Policy
- Engaging external speakers at charity events policy and procedures
- Large legacies and donations policy
- Monitoring expenditure outside England and Wales policy
- Serious incident reporting policy and procedures
- Campaigns policy and procedures
- Bullying and harassment policy and procedures

Organisational Structure

The Trustees are responsible for the following:

- The day to day running of the Charity
- Organising events for propagation of the goals of the charity
- All administrative affairs connected to the charity

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Principal Risks and Uncertainties (Risk Management Policy)

The trustees have considered the material risks facing the charity and have put in place mitigating controls to address these risks.

During the year 2022-2023, the trustees identified the following key risks and the measures to be taken to address the key identified risks:

Governance risks

Potential risk: The charity lacks direction, strategy and forward planning

Potential impact:

- the charity drifts with no clear objectives, priorities or plans
- issues are addressed piecemeal with no strategic reference
- needs of beneficiaries not fully addressed
- financial management difficulties

Steps to mitigate risk:

- creation of a strategic plan which sets out the key aims, objectives and policies
- creation of financial plans and budgets
- close monitoring of financial and operational performance
- regular feedback obtained from beneficiaries and funders

Operational risks

Potential risk: Service provision – customer satisfaction

Potential impact:

- beneficiary complaints
- loss/reduction of donations

Steps to mitigate risk:

- agreement of quality control procedures
- implementation of complaints procedures
- benchmarking of services and implementation of complaints review procedures

Financial risks

Potential risk: Reserves policies

Potential impact:

- lack of funds or liquidity to respond to new needs or requirements
- inability to meet commitments or planned objectives

Steps to mitigate risk:

- linkage of reserves policy to business plans, activities and identified financial and operating risk
- regularly review reserves policy and reserve levels

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Environmental and external factors

Potential risk: Relationship with funders

Potential impact: - deterioration in relationship may impact on funding and support available

Steps to mitigate risk: - ensuring regular contact and briefings to donors
- reporting fully on projects

Compliance risk (law and regulation)

Potential risk: Compliance with legislation and regulations appropriate to the activities, size and structure of the charity

Potential impact: - fines and penalties from regulators
- reputational risks

Steps to mitigate risk: - identification of key legal and regulatory requirements
- allocation of responsibility for key compliance procedures

Plans for the future

Markaz Muaadh Ibn Jabal has grown rapidly since its inception. Its future strategy is to ensure it continues and strengthens what it has achieved in the past (refer to achievements during the year section) and to ensure it effectively achieves its objectives.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the Islamic religion for the benefit of the public through the holding of prayer meetings, lectures, public celebration of the religious festivals, producing and/or distributing literature on Islaam to enlighten others about the Islamic religion.

The trustees review the aims, objectives and activities of the charity each year. This review looks at what the charity has achieved and the outcomes of its work in the reporting period.

The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Summary of the main activities undertaken for the public benefit in relation to these objects

Advance the Islamic religion for the benefit of the public through:

- Holding prayers
- Lectures
- Holding regular classes for Muslim children
- Producing and/or distributing literature on Islaam to enlighten others about Islam
- Collect the yearly Zakat and distribute to those eligible from amongst the community and those outside the community but known to members of the congregation.

Public Benefit Statement

The trustees have referred, reviewed and adhered to the guidance issued and contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set. The Trustees have concluded that:

- The aims of the Charity continue to be charitable.
- The aims and work done give identifiable benefits to the charitable sector both directly and indirectly to individuals in need.
- The benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and there is no detriment or harm arising from these aims or activities.

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Additional details of objectives and activities

Investment policy

Should the Charity decide to invest as a means of generating additional revenue, all investment decisions will be discussed amongst all Trustees.

All investments undertaken by the Charity will only be undertaken on the following conditions:

- Unanimous agreement amongst all Trustees
- Ethical investments which are in line with the Charities aims and objectives.

Contribution made by volunteers

The Charity recognises the contribution made by its volunteers and is appreciative of this.

Examples of contributions made by the Charity's volunteers during the year include:

- Opening and closing the premises for the five daily prayers.
- Teaching children as part of the Charity's School.
- Managing the Charity's social media presence, through Twitter and the Charity's website.
- Organising and helping with the Charity's main annual events, Eid and Ramadhan, serving and catering for the community, including a variety of stalls (Islamic literature, goodie bags, bouncy castles, tea & food, ice cream) and stewards.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

An exceptional, productive and beneficial year for the charity, summarised as per below:

- Community outreach programme (food parcels, hardship fund, help in the community (shopping, medication collection)
- Pakistan flood relief appeal
- Continued social media presence and increased following (via Twitter, Instagram, YouTube, SoundCloud, Mixlr and the Charity's website)
- Distribution of Zakaatul Fitr and Fidya in Morocco
- Eid event for the community
- Congregation continuing to increase
- Lectures delivered throughout the year
- Regular weekly lessons
- Children's Islamic classes
- Reprints of prior book publications
- Members of the Muslim community seeking advice on various issues.
- Charitable donations continue to be the main financial source for the Markaz (please refer to Annual accounts for the period for further details).
- Zakaat donations were received and distributed to those eligible (please refer to Receipts and payments accounts for further details).
- Community Iftaar
- Continuing and enhanced compliance and reporting with regulators, including the Charity Commission.

Community outreach programme

The charity continued to provide help in the community, including food parcels, legacy COVID-19 hardship fund, help in the community (shopping, medication collection).

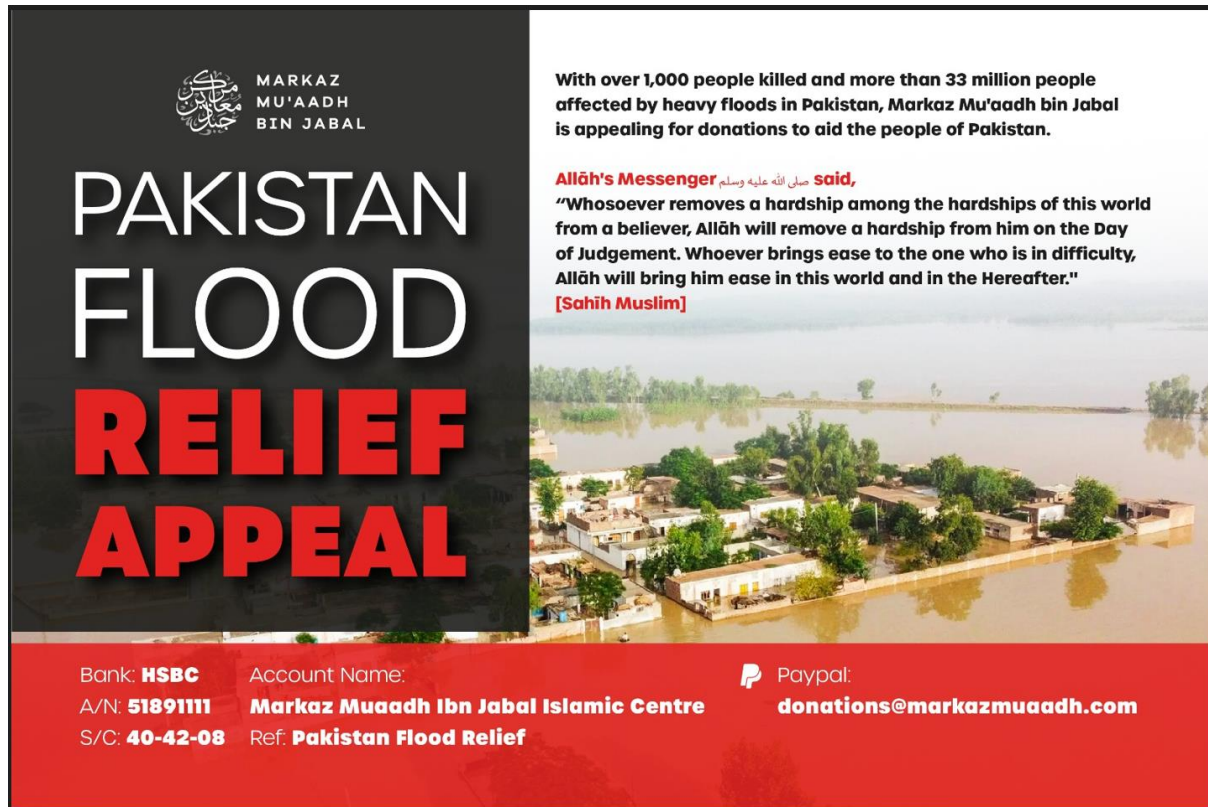
Alhamdulillah, Markaz Mu'aadh has prepared and begun distributing food packs in time for Ramadan to the vulnerable and those who have been adversely affected by the coronavirus outbreak.

May Allaah grant us all tawfeeq to reach Ramadan and perform deeds that are accepted by Him.



Pakistan flood relief appeal

The charity launched an appeal in response to the Pakistan floods, having raised £29,068 from donations and distributed £30,000 in order to aid the people of Pakistan.



The poster features a black background on the left with the Markaz Mu'aadh Bin Jabal logo and the text 'PAKISTAN FLOOD RELIEF APPEAL' in large white and red letters. On the right, there is a photograph of a flooded village. Text on the right side of the poster provides details about the appeal, including a quote from the Quran and contact information for donations.

MARKAZ MU'AADH BIN JABAL

PAKISTAN FLOOD RELIEF APPEAL

With over 1,000 people killed and more than 33 million people affected by heavy floods in Pakistan, Markaz Mu'aadh bin Jabal is appealing for donations to aid the people of Pakistan.

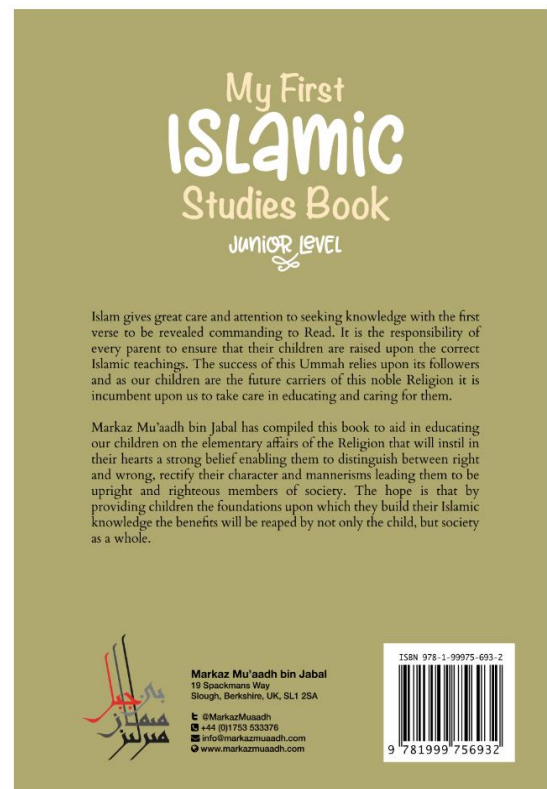
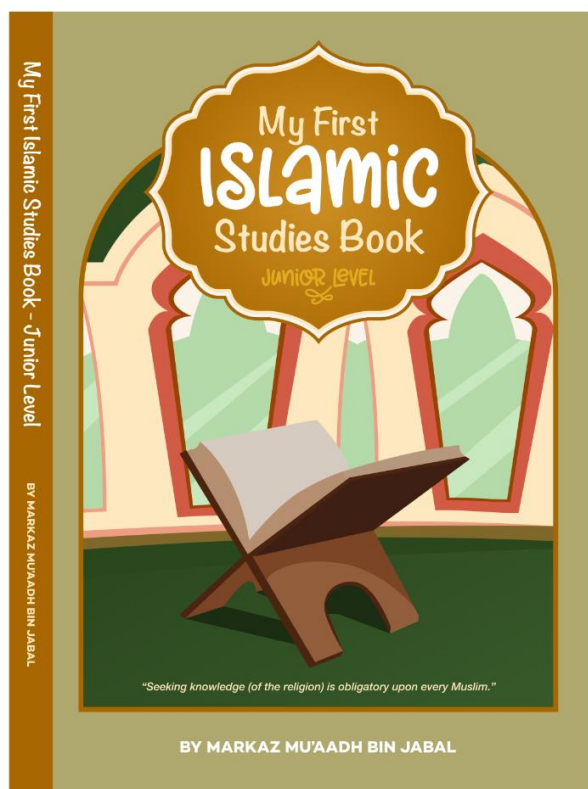
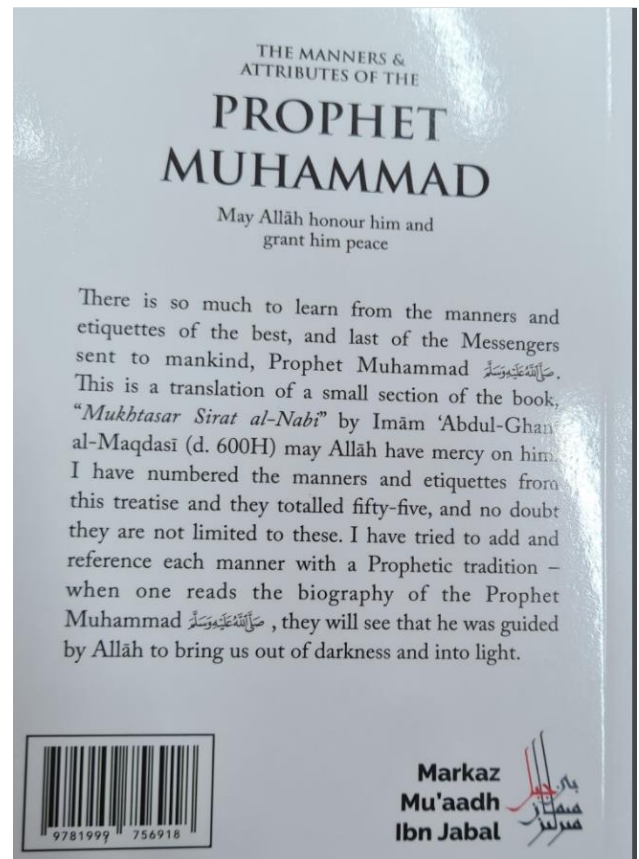
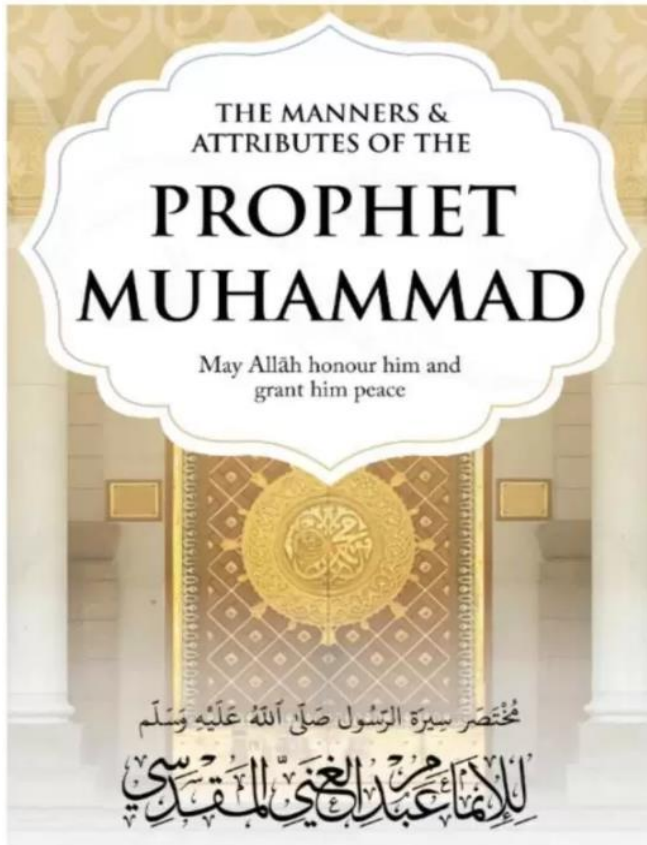
Allāh's Messenger صلى الله عليه وسلم **said,**
"Whosoever removes a hardship among the hardships of this world from a believer, Allāh will remove a hardship from him on the Day of Judgement. Whoever brings ease to the one who is in difficulty, Allāh will bring him ease in this world and in the Hereafter."
[Sahih Muslim]

Bank: **HSBC** Account Name: **Markaz Muaadh Ibn Jabal Islamic Centre** Paypal: **donations@markazmuaadh.com**
A/N: **51891111** Ref: **Pakistan Flood Relief**
S/C: **40-42-08**

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Reprint of prior book publications

The charity published a number of publications over recent years and a few of these were reprinted in this financial year due to the extreme popularity of these publications. These were extensively distributed throughout the world and were very well received. Below are pictures of some of these publications:



Increased social media activity and followers

The charity has increased its social media presence to promote the charity and its objectives. This has been positively received through the increase number of followers with 31,000 followers on Twitter, an increase of 3,000 followers from the previous year (2022).

Twitter page



The charity also promotes itself and its objectives via Instagram (>10,000 followers), YouTube, SoundCloud, Mixlr and its website, providing free audio recordings and materials to benefit and educate.

This has been very well received, with the charity's YouTube channel now having over 6,000 subscribers and over 176,000 views since its launch.

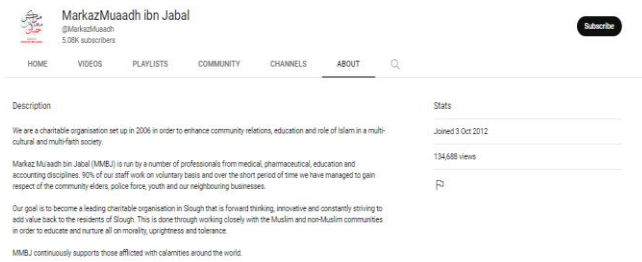
Furthermore, the charity's SoundCloud page continues to reach a wider audience with audio recordings played over 97,000 times with over 9,000 followers.

Mixlr is a very popular channel whereby the charity broadcasts its lectures live on air, with over 3,000 followers and approximately 196,000 total listens.

Additionally, the charity's website (www.markazmuaadh.com) is regularly updated with new material and continually monitored, with approximately 1.1 million visits to the website since its launch, increasing year on year.

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

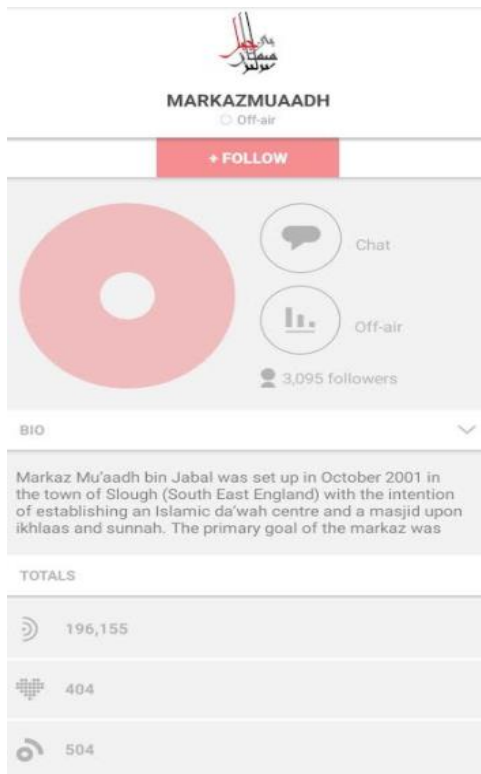
YouTube channel



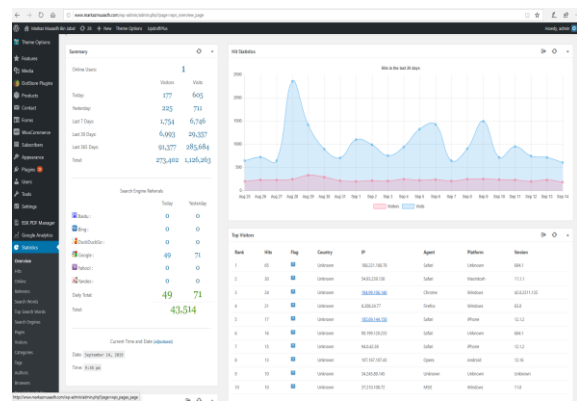
SoundCloud channel



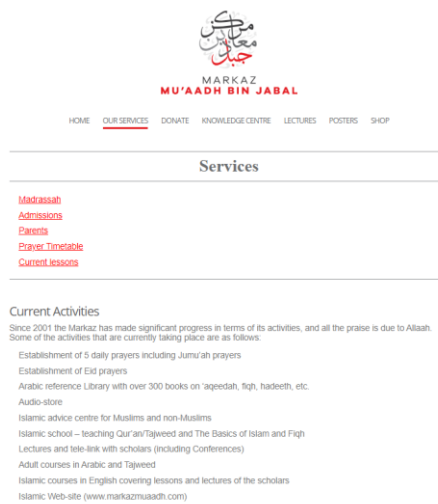
Mixlr channel



Website traffic



Website



TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Distribution of Zakaatul Fitr and Fidyah in Morocco

Zakaatul Fitr charity (obligatory charity during Ramadan) was distributed (£11,500 in total) in Morocco, where food was purchased and distributed to the poor according to the Islamic principles.

Markaz Mu'aadh Ibn Jabal

**Ramadhān
1442 AH**



£3

Zakātul -Fitr
Ref: Zakatul Fitr

Pay Zakatul-Fitr for yourself and your family - this Ramadan it is being sent to buy staple foods (rice, flour etc.) in Morocco and it will be distributed prior to the Eid date. (Deadline Friday 7 May 2021)

£3

Fidyah
Ref: Fidyah

For those brothers and sisters who are unable to fast due to long-term illness or pregnancy, then we can distribute your fidyah (which is feeding a poor person one meal a day). The cost of which is £3 per fasting day.

£££

Zakāt
Ref: Zakat

We are collecting the obligatory Zakat (2.5% of your surplus wealth) and will distribute it to those who are most in need and eligible based on the Shari'ah.

Payment methods

Cash	OnlineBanking	Phone Payment	PayPal
Please put your donations in a sealed envelope, clearly referenced and hand it to a member of staff.	Bank: HSBC A/C: 5189 1111 SC: 40-42-08 INTERNATIONAL IDAN: GB05HBUK40420851891111 BIC/SWIFT CODE: HBUKGB4109E	To make a donation over the phone using your debit card, please call us on 01753 533376	Using the "family & friends" option ensures 100% of your donations reaches those in need, send your donations to donations@markazmuaadh.com

19 Spackmans Way, Slough
Berkshire, UK | SL1 2SA
+44 (0) 1753 533 376

info@markazmuaadh.com
www.markazmuaadh.com
[Twitter.com/markazmuaadh](https://twitter.com/markazmuaadh)

Markaz Mu'aadh bin Jabal is a UK registered charity (No.1109643)

Fidyah (compensation for those unable to fast, must pay to feed a poor person one meal for every fast missed) was distributed (£8,000 in total) in Morocco, where food was purchased and distributed to the poor according to the Islamic principles.

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Eid events for the community

The Charity hosts the Eid events for the community twice a year, with in excess of 5,000 people from the local community and beyond attending. The Charity provides complimentary breakfast for the community after the Eid prayer, including a fun day for children – with children enjoying bouncy castles, ball sports and goodie bags. The community looks forward to the events and feedback has been consistently extremely positive. The below pictures are a sample of what the Charity hosts and provides for the community over the past few years.



TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Congregation continuing to increase

The charity has seen a significant increase in the number of people attending its congregation, in particular during lectures held throughout the year, the five daily prayers, weekly Friday prayers, Ramadan prayers (Taraweeh) and Eid prayers during the year (with approximately over 5,000 people attending the Eid prayers).



Lectures delivered throughout the year

Lectures were held throughout the year on various topics which had a good attendance with people attending in person and online via the charity's online live broadcasting media (Mixlr). A sample of the topics delivered at these lectures is detailed below.

A Week With The Youth
By Shaykh 'Abdulilah Lahmami حفظه الله

Friday 21st October, 8:30pm
The characteristics of a righteous child, its fruits in this life and in the Hereafter.

Monday 24th October, 8:30pm
The effects of bad friends in this life and in the Hereafter.

Saturday 22nd October, 8:30pm
The care and concern of the Prophet صلى الله عليه وسلم for the young of this Ummah

Tuesday 25th October, 8:30pm
The evil consequences of the "street life" in this life and in the Hereafter.

Listen via: <http://mixlr.com/markazmuadh>

19 Spackmans Way, Slough, SL1 2SA, UK — +44 (0) 1753 533376
donations@markazmuadh.com — info@markazmuadh.com — www.markazmuadh.com
@markazmuadh

DEALING WITH THE TRIALS OF LIFE
By Shaykh Abū Idrees Muhammad حفظه الله تعالى

Date and Time
Saturday 24th Sept 2022, at 7:30pm

Listen via: <http://mixlr.com/markazmuadh>

19 Spackmans Way, Slough, SL1 2SA, UK — +44 (0) 1753 533376
donations@markazmuadh.com — info@markazmuadh.com — www.markazmuadh.com
@markazmuadh

Regular weekly lessons

Regular lessons are given during the week covering topics related to the Islamic faith, these are usually brief lessons which continue to be positively received and well attended.

Section E **Financial review**

Funds materially in deficit

During 2018-2019 the Charity identified a potential building for purchase and had paid a deposit (£120,000) which was secured by a guarantor who was going to help raise the remaining funds. However, due to the ongoing COVID-19 pandemic this process was significantly delayed. As a result the Trustees agreed to withdraw from the process due to the uncertainty of when the restrictions would be lifted and the difficulty in raising sufficient funds to complete the purchase of the said building.

The process for returning the deposit through the guarantor was agreed to be completed over a period of 12 months, however due to the ongoing cost of living crisis and personal circumstances, the guarantor requested additional time to complete the repayment. In light of these challenges and due to the guarantor making regular repayments, the Trustees agreed to an extension and requested the guarantor to repay the full deposit. The full deposit has now been repaid and received as of January 2024.

Principal sources of funding

The principal source of funding is from individual donors from within the UK who generously donate to the charity and also respond to appeals.

Further financial review

Please refer to the Annual accounts for the period with regards to the charity's principal sources of funds/income and expenditure, in addition to how expenditure has supported the key objectives of the charity.

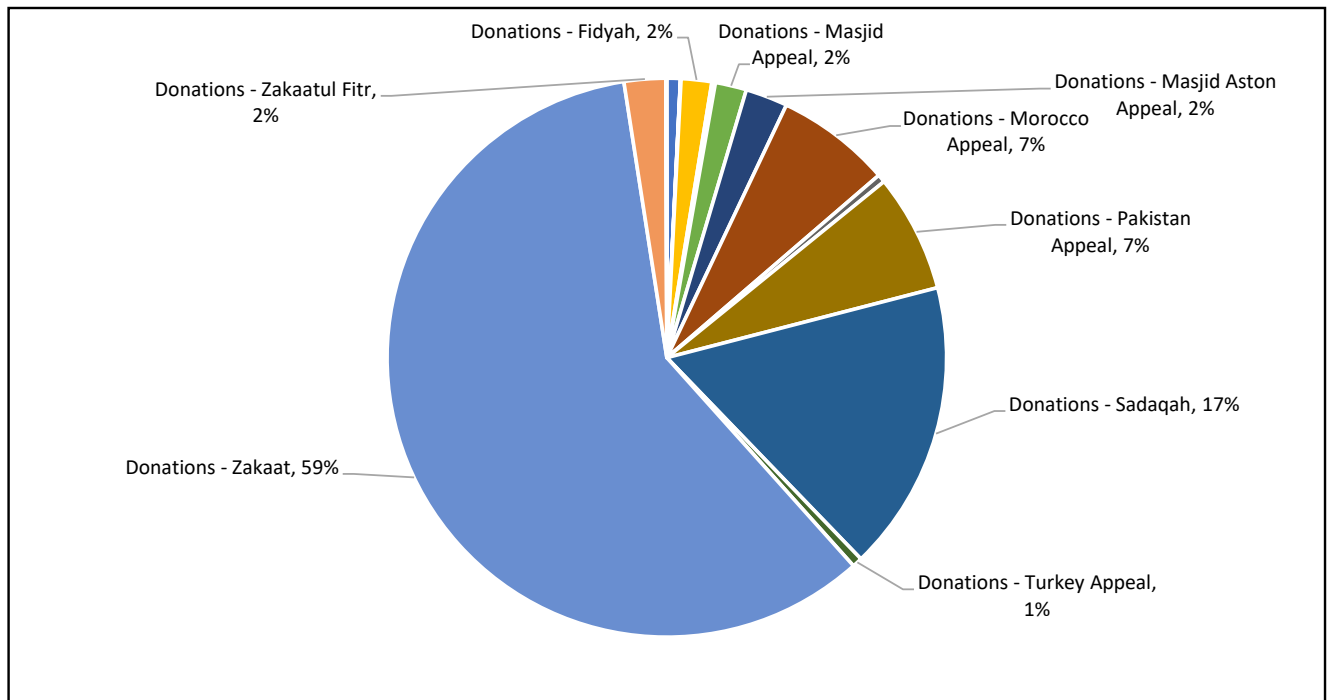
TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Income and Expenditure

Income

This year Markaz Muaadh Ibn Jabal generated income of £426,138; with 99% (£422,635) received from our donors and the balance of £3,503 coming primarily from income from other resources. The total income received in 2022-2023 was up 51% from the previous year, 2021-2022 (£282,872).

Income Summary (2022-2023)



TRUSTEES' ANNUAL REPORT FOR THE PERIOD

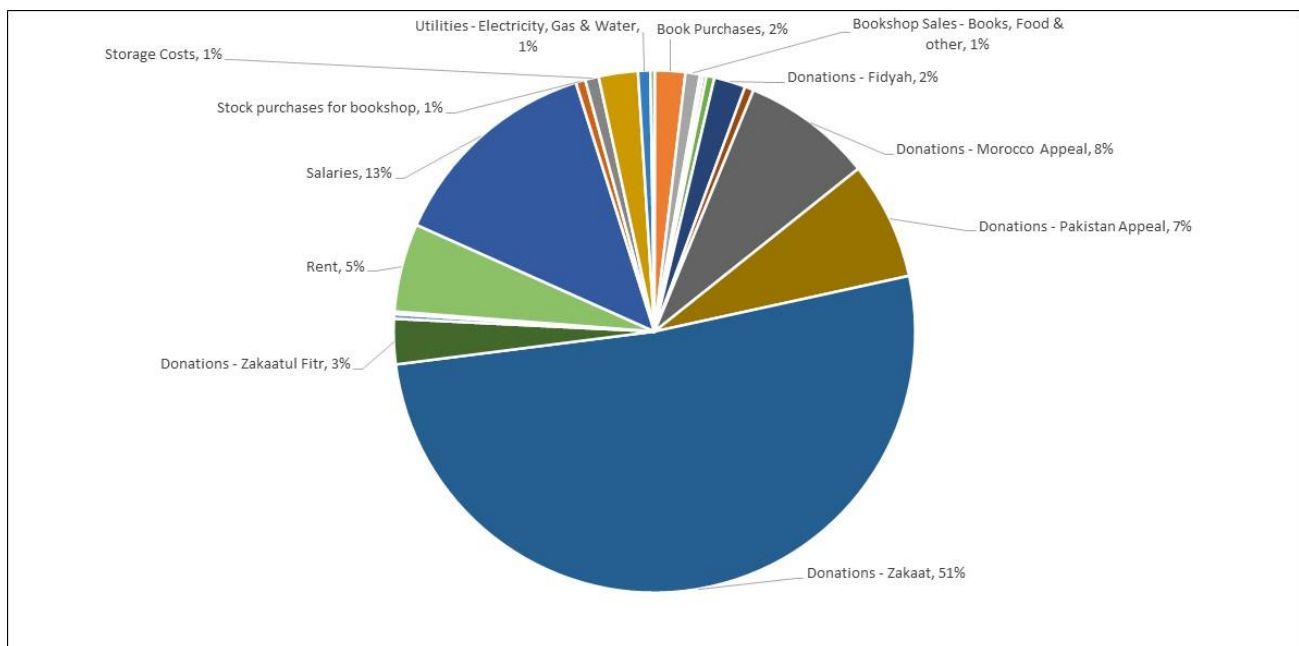
Income Description	Income Received	Percentage of total income received
Donations – Zakaat	£252,133.36	59%
Donations – Sadaqah	£71,719.32	17%
Donations - Pakistan Appeal	£29,068.27	7%
Donations - Morocco Appeal	£28,341.98	7%
Donations - Masjid Aston Appeal	£10,397.00	2%
Donations - Zakaatul Fitr	£10,284.22	2%
Donations - Masjid Appeal	£7,696.90	2%
Donations – Fidyah	£7,523.42	2%
Bookshop Sales - Books, Food & other	£3,316.51	1%
Donations - Turkey Appeal	£2,463.88	1%
Donations - Orphans & Widow Account	£1,982.62	0.5%
Donations – Jummuah	£866.47	0.2%
Transfer to Markaz Orphans & Widows account	£150.00	0.04%
Donations - Community Food Packs	£120.00	0.03%
Donations - Bangladesh Appeal	£38.00	0.01%
School Fees	£36.00	0.01%
Total income received	£426,137.95	100%

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Expenditure

During the year Markaz Muaadh Ibn Jabal spent £411,198. This helped us to achieve our objectives and aims as a charity, with the primary expenditure during the year having been spent on Donations – Zakaat (£211,379). Expenditure this year was up against the previous year by 20%, having spent £342,354 during 2021-2022.

Expenditure Summary (2022-2023)



TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Expenditure Description	Expenditure spent	Percentage of total expenditure spent
Donations – Zakaat	£211,379.39	51%
Salaries	£55,237.65	13%
Donations - Morocco Appeal	£33,202.38	8%
Donations - Pakistan Appeal	£30,000.00	7%
Rent	£22,466.08	5%
Donations - Zakaatul Fitr	£11,500.00	3%
Transfer to Masjid Appeal account	£10,000.00	2%
Donations – Fidyah	£8,000.00	2%
Book Purchases	£7,692.60	2%
Bookshop Sales - Books, Food & other	£3,704.69	1%
Storage Costs	£3,450.12	1%
Utilities - Electricity, Gas & Water	£3,157.12	1%
Stock purchases for bookshop	£2,442.00	1%
Donations - Masjid Aston Appeal	£2,295.00	1%
Donations - Bangladesh Appeal	£2,052.20	0.5%
HMRC PAYE/NIC	£1,200.30	0.3%
Utilities - Telephone & Internet	£987.67	0.2%
Council Tax	£857.60	0.2%
Card reader transaction fees	£786.30	0.2%
Payroll processing fee	£240.00	0.1%
JustGiving platform processing fee	£216.00	0.1%
Purchases for Eid Event	£151.65	0.04%
Bank Charges	£143.00	0.03%
Miscellaneous	£36.00	0.01%
Total expenditure spent	£411,197.75	100%

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Donations – Zakaat distribution 2022-2023

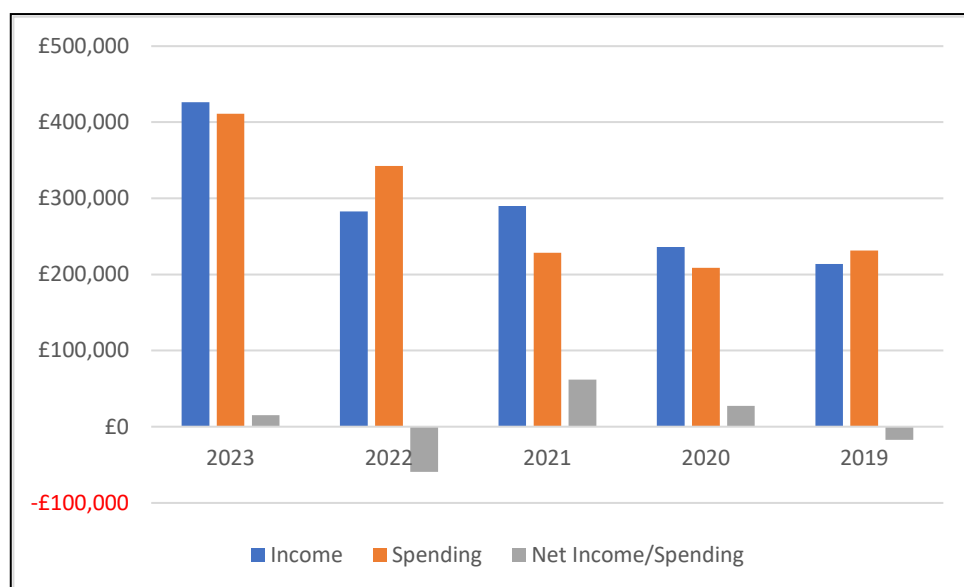
Markaz Muaadh Ibn Jabal Islamic Centre distributed Zakaat totalling £252,133 in 2022-2023.

The distribution of Zakaat was in accordance with the charity's Zakaat policy.

Zakaat distribution Summary (2022-2023)

All Zakaat donations during 2022-2023 were distributed within the United Kingdom.

Net Income/Spending



Financial year end (31-March)	Income	Spending	Net Income/Spending
2023	£426,138	£411,198	£14,940
2022	£282,872	£342,354	-£59,482
2021	£290,011	£228,278	£61,733
2020	£235,945	£208,738	£27,207
2019	£213,784	£231,253	-£17,469

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Section F Other information

Overall an exceptional year for the Charity during 2022-2023, as detailed per the Achievements and Performance section of the Trustees' Annual Report. The Charity expects this to continue further in 2023/2024 and beyond.

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

Section G Declaration & Statement of Trustees' Responsibilities

The trustees declare that they have approved the trustees' annual report for the period above.

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and Accounting Standards.

This requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity, the incoming resources and the application of resources, including the income and expenditure of the charity for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities accounting policies
- Make judgements and accounting estimates that are responsible and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going-concern basis unless it is inappropriate to presume that the charity will continue in operation.


The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any given time the financial position of the charity and which enable them to ensure that the financial statements are compliant. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees, individually, are aware:

- There is no relevant information of which the charity's independent examiner is unaware; and
- The trustees have taken all steps required to make themselves aware of any relevant information and to establish that the independent examiner is aware of such information.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website.

The trustees' annual report for the period has been approved by the trustees on date and signed on their behalf by:

Signature 
Full name Mohsan Shiraz Malik
Position Secretary and Trustee
Date 28/01/2024

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of	MARKAZ MUAADH IBN JABAL ISLAMIC CENTRE		
On accounts for the year ended	01/04/2022 – 31/03/2023	Charity no	1119843
Set out on pages	30 – 40		
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").</p> <p>The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants ACCA.</p> <p>It is my responsibility to:</p> <ul style="list-style-type: none"> • examine the accounts under section 145 of the Charities Act, • to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and • to state whether particular matters have come to my attention. 		
Basis of independent examiner's statement	<p>My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.</p>		

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Independent examiner's statement	<p>In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:</p> <ul style="list-style-type: none"> the accounting records were not kept in accordance with section 130 of the Act; or the accounts did not accord with the accounting records; or the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination. <p>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.</p>
Signed:	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; padding: 2px 10px;"> </div> <div style="text-align: right;">Date: 28.01.2024</div> </div>
Name:	<div style="border: 1px solid black; padding: 2px;"> MOHAMED HISHAM NIZAM </div>
Relevant professional qualification(s) or body:	<div style="border: 1px solid black; padding: 2px;"> ACCA (1042958) </div>
Address:	<div style="border: 1px solid black; padding: 2px;"> 3 Kimberley Road, Solihull, </div>
	<div style="border: 1px solid black; padding: 2px;"> England, United Kingdom, </div>
	<div style="border: 1px solid black; padding: 2px;"> B92 8PU </div>

ANNUAL ACCOUNTS FOR THE PERIOD

MARKAZ MUAADH IBN JABAL ISLAMIC CENTRE
REGISTERED CHARITY NUMBER: 1119843 (registered in England and Wales)
ANNUAL ACCOUNTS FOR THE PERIOD: 01/04/2022 – 31/03/2023
STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds	Restricted Income Funds	Total Funds (2023)	Prior Year Funds (2022)
		£	£	£	£
<u>Incoming Resources</u>					
Income from:					
Donations, legacies and similar	1	72,585	350,199	422,784	257,734
Incoming Resources from Charitable activities	2	3,353	0	3,353	10,148
Income from other Resources	3	0	0	0	14,991
TOTAL INCOMING RESOURCES		75,938	350,199	426,137	282,873
<u>Resources Expended</u>					
Expenditure on:					
Charitable activities	4	55,238	308,428	363,666	294,843
Other expenditure	5	47,531	0	47,531	47,511
TOTAL RESOURCES EXPENDED		102,769	308,428	411,197	342,354
NET MOVEMENT IN FUNDS		-26,831	41,771	14,940	-59,481

ANNUAL ACCOUNTS FOR THE PERIOD

MARKAZ MUAADH IBN JABAL ISLAMIC CENTRE
REGISTERED CHARITY NUMBER: 1119843 (registered in England and Wales)
ANNUAL ACCOUNTS FOR THE PERIOD: 01/04/2022 – 31/03/2023
STATEMENT OF ASSETS AND LIABILITIES AT THE END OF THE PERIOD 31/03/2023

<u>FIXED ASSETS</u>			
	Equipment	Fixtures & Fittings	Total
	£	£	£
<u>COST</u>			
As At 1 April 2022	5,250	5,565	10,815
Additions	0	0	0
As At 31 March 2023	5,250	5,565	10,815
<u>DEPRECIATION</u>			
As At 1 April 2022	4,728	5,322	10,050
Charge For The Year	263	278	541
As At 31 March 2023	4,991	5,600	10,591
<u>NET BOOK VALUES</u>			
AS AT 31 March 2023	259	0	224
AS AT 31 MARCH 2022	522	243	765

ANNUAL ACCOUNTS FOR THE PERIOD

<u>CURRENT ASSETS</u>		
	2023	2022
	£	£
Cash & Bank Account Balances	190,350	106,471
Debtors	0	82,590
Stock	12,250	11,120
TOTAL CURRENT ASSETS	202,600	200,181

<u>CASH FUNDS</u>						
	Unrestricted Funds (2023)	Restricted Income Funds (2023)	Total Funds (2023)	Unrestricted Funds (2022)	Restricted Income Funds (2022)	Total Funds (2022)
	£	£	£	£	£	£
Markaz Current Account	59,274	0	59,274	44,911	0	44,911
Masjid Appeal Account	0	119,802	119,802	0	50,326	50,326
Markaz Orphans & Widows Account	0	11,274	11,274	0	11,234	11,234
TOTAL CASH FUNDS	59,274	131,076	190,350	44,911	61,560	106,471

<u>CREDITORS</u>		
	2023	2022
	£	£
Amounts Falling Due Within One Year	0	0
Amounts Falling Due after more than One Year	0	0
TOTAL CREDITORS	0	0

The annual accounts for the period has been approved by the trustees on date and signed on their behalf by:

Signature

Full name

Position

Date

Mohsan Shiraz Malik

Secretary and Trustee

28/01/2024

ANNUAL ACCOUNTS FOR THE PERIOD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Donations, legacies and similar

	Unrestricted Funds (2023)	Restricted Income Funds (2023)	Total Funds (2023)	Unrestricted Funds (2022)	Restricted Income Funds (2022)	Total Funds (2022)
	£	£	£	£	£	£
Donations – Zakaat	0	252,133	252,133	0	144,759	144,759
Donations – Sadaqah	71,719	0	71,719	38,989	0	38,989
Donations - Zakaatul Fitr	0	10,284	10,284	0	4,339	4,339
Donations – Fidya	0	7,523	7,523	0	3,631	3,631
Donations – Jummuah	866	0	866	19,083	0	19,083
Donations - Masjid Appeal	0	7,697	7,697	0	613	613
Donations - Community Food Packs	0	120	120	0	0	0
Donations – Pakistan Appeal	0	29,068	29,068	0	0	0
Donations – Turkey Appeal	0	2,464	2,464	0	0	0
Donations - Bangladesh Appeal	0	38	38	0	0	0
GiftAid – HMRC	0	0	0	17,676	0	17,676
Donations - Masjid Aston Appeal	0	10,397	10,397	0	14,644	14,644
Donations - Morocco Appeal	0	28,342	28,342	0	14,000	14,000
Donations - Orphans & Widows	0	2,133	2,133	0	0	0
TOTAL DONATIONS, LEGACIES AND SIMILAR	72,585	350,199	422,784	75,748	181,986	257,734

ANNUAL ACCOUNTS FOR THE PERIOD

2. Incoming Resources from Charitable activities

	Unrestricted Funds (2023)	Total Funds (2023)	Unrestricted Funds (2022)	Total Funds (2022)
	£	£	£	£
School Fees	36	36	4,992	4,992
Bookshop Sales - Books, Food & Other	3,317	3,317	5,155	5,155
TOTAL INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	3,353	3,353	10,148	10,148

3. Income from other Resources

	Unrestricted Funds (2023)	Total Funds (2023)	Unrestricted Funds (2022)	Total Funds (2022)
	£	£	£	£
HMRC Job Retention Scheme Grant	0	0	14,991	14,991
TOTAL INCOME FROM OTHER RESOURCES	0	0	14,991	14,991

ANNUAL ACCOUNTS FOR THE PERIOD

4. Charitable activities

	Unrestricted Funds (2023)	Restricted Income Funds (2023)	Total Funds (2023)	Unrestricted Funds (2022)	Restricted Income Funds (2022)	Total Funds (2022)
	£	£	£	£	£	£
Donations – Zakaat	0	211,379	211,379	0	190,900	190,900
Salaries	55,238	0	55,238	53,778	0	53,778
Donations – Zakaatul Fitr	0	11,500	11,500	0	7,300	7,300
Donations – Fidyah	0	8,000	8,000	0	0	0
Donations - Bangladesh Appeal	0	2,052	2,052	0	0	0
Donations - Ramadan food packs	0	0	0	0	465	465
Transfer to Masjid Appeal account	0	10,000	10,000	0	0	0
Donations – Orphans	0	0	0	0	400	400
Donations – Pakistan Appeal	0	30,000	30,000	0	0	0
Donations - Morocco Appeal	0	33,202	33,202	0	12,000	12,000
Donations - Masjid Aston Appeal	0	2,295	2,295	0	30,000	30,000
TOTAL CHARITABLE ACTIVITIES	55,238	308,428	363,666	53,778	241,065	294,843

ANNUAL ACCOUNTS FOR THE PERIOD

5. Other expenditure

	Unrestricted Funds (2023)	Total Funds (2023)	Unrestricted Funds (2022)	Total Funds (2022)
	£	£	£	£
Rent	22,466	22,466	22,800	22,800
Book printing	0	0	9,334	9,334
Refurbishment – including Painting and Decorating	0	0	1,567	1,567
COVID-19 deep clean	0	0	1,500	1,500
Storage costs	3,450	3,450	3,117	3,117
Stock purchases for bookshop	13,839	13,839	3,601	3,601
Utilities – Electricity, Gas & Water	3,157	3,157	1,553	1,553
HMRC PAYE/NIC	1,200	1,200	1,310	1,310
Utilities – Telephone & Internet	988	988	1,005	1,005
Card machine fees	786	786	803	803
Payroll processing fees	240	240	240	240
JustGiving platform processing fees	216	216	216	216
Bank charges	143	143	87	87
Miscellaneous	36	36	0	0
Purchases for Eid Event	152	152	0	0
Business Rates	858	858	378	378
TOTAL OTHER EXPENDITURE	47,531	47,531	47,511	47,511

6. Staff Costs

	2023	2022
	£	£
Salaries	55,238	53,778
Average number of employees for the period	4	4
No employees were paid more than £60,000.		

ANNUAL ACCOUNTS FOR THE PERIOD

7. Corporation tax

The charity is exempt from corporation tax on its charitable activities.

8. Contingent Liabilities

There were no Contingent Liabilities at 31 March 2023 (2022: £NIL).

9. Trustee remuneration and expenses

All trustees are volunteers with no expenses paid out. No trustee received any remuneration or other benefits from the charity. There were no related party transactions.

10. Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared in accordance 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) and the Charities Act 2011.

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

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal at Friday prayers or under the terms for public collection of Zakat in accordance with the teachings of Islam.

(d) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services donated by volunteers has not been included in these accounts, except where the services provided are in the nature of professional services where a fee would otherwise be charged, in which case the donated service is valued at their chargeable rate.

ANNUAL ACCOUNTS FOR THE PERIOD

- Income from charitable trading activity is accounted for when earned.

Donations and legacies

Income from donations and legacies comprises income generated from the following sources:

- Gifts and donations received/receivable including legacies;
- Any tax reclaimed on amounts received under gift aid;
- Grants that provide core funding or are of a general nature;
- Membership subscriptions and sponsorships where these are, in substance, donations; and
- Gifts in kind and donated services and facilities.

Income from donations and legacies is defined in the Charities Statement of Recommended Practice (FRS 102 SORP) at paragraph 4.31 and 4.32.

Charitable activities

This includes:

- Sale of goods or services as a charitable activity;
- Sale of goods made or services provided by the charity's beneficiaries;
- Letting of non-investment property in furtherance of the charity's objects;
- Grants specifically for the provision of goods or services as part of charitable activities or services to beneficiaries (including performance-related grants); and
- Ancillary trades connected with the above.

Income from charitable activities is defined in the Charities Statement of Recommended Practice (FRS 102 SORP) at paragraphs 4.33 to 4.34.

Other

This amount includes gains on the disposal of tangible fixed assets and receipt of any other income that cannot be accounted for in the categories above (S01 to S05). It may also include the conversion of endowment funds into income.

Other income is defined in the Charities Statement of Recommended Practice (FRS 102 SORP) at paragraphs 4.39 to 4.41.

(e) Tax reclaims on donations and gifts

Incoming resources from tax claims are included in the Statement Of Financial Activities at the same time as the gift to which they relate, to the extent that tax recoverability is certain.

ANNUAL ACCOUNTS FOR THE PERIOD

(f) Resources expended

Liabilities are recognised as resources are expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

These comprise all the expenditure incurred in meeting the charitable objectives including amounts spent on:

- Grants,
- The direct provision of charitable service; and
- A proportion of the charity's support costs which, if allocated, will be explained in the notes to the accounts.

They exclude:

- The cost of raising funds to finance these activities

These costs are defined in the Charities Statement of Recommended Practice (FRS 102 SORP) at paragraphs 4.52 to 4.55.

Other

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities. Other expenditure is defined in the Charities Statement of Recommended Practice (FRS 102 SORP) at paragraph 4.56.

(g) Depreciation (Tangible fixed assets for use by the charity)

These are only capitalised when they can be used for more than a year and cost more than £250. They are valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation. Depreciation is charged as follows:

- | | |
|-----------------------|------------------------------|
| - Equipment | 5% at reducing balance basis |
| - Fixtures & Fittings | 5% at reducing balance basis |