



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	10	2022		30	09	2023

Section A

Reference and administration details

Charity name

MAKKAH INTERNATIONAL LTD

Other names charity is known by

Registered charity number (if any)

1145232

Charity's principal address

23-25 Parliament Street, Small Heath, Birmingham,

Postcode

B10 0QJ

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	Ahmed shaalan			
2	Fatima JALLOULI			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage

The charity is govern by key policies such as :

1. Cash Handling policy.
2. Risk Assessment Policy.
3. Trustees Role and Responsibilities, produced by CC.
4. Monitoring and Evaluation Policy.

them.

Section C Objectives and activities	
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Summary of the objects of the charity set out in its governing document	
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Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)	
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Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Section E Financial review

Brief statement of the charity's policy on reserves

The Charity has a reserve policy.

Details of any funds materially in deficit

none

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s) shaalan

Full name(s) Ahmed shaalan

Position (eg Secretary, Chair, etc) Chair

14 29/08/2025

Registered number
07016714

MAKKAH INTERNATIONAL LTD

Report and Accounts

30 September 2023

MAKKAH INTERNATIONAL LTD**Registered number: 07016714****Directors' Report**

The directors present their report and accounts for the year ended 30 September 2023.

Principal activities

The company's principal activity during the year continued to be Book wholesale

Directors

The following persons served as directors during the year:

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 30 September 2024 and signed on its behalf.

MR AHMED SHAALAN
Director

MAKKAH INTERNATIONAL LTD
Accountants' Report

Accountants' report to the directors of
MAKKAH INTERNATIONAL LTD

You consider that the company is exempt from an audit for the year ended 30 September 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

GLOBAL LINK ACCOUNTANTS LTD
Accountants

FLOOR B,214-218 HERBERT ROAD
SMALL HEATH
BIRMINGHAM
B10 0PR

30 September 2024

MAKKAH INTERNATIONAL LTD
Profit and Loss Account
for the year ended 30 September 2023

	Notes	2023 £
Turnover		72,300
Cost of sales		(2,349)
Gross profit		69,951
Administrative expenses		(70,225)
Operating (loss)/profit		(274)
(Loss)/profit on ordinary activities before taxation		(274)
Tax on (loss)/profit on ordinary activities		-
(Loss)/profit for the financial year		(274)

MAKKAH INTERNATIONAL LTD**Registered number:** 07016714**Balance Sheet****as at 30 September 2023**

	Notes	2023 £
Current assets		
Cash at bank and in hand	23,000	
Net current assets		<u>23,000</u>
Total assets less current liabilities		<u>23,000</u>
Creditors: amounts falling due after more than one year	3	(13,611)
Net assets		<u>9,389</u>
Capital and reserves		
Profit and loss account		9,389
Shareholders' funds		<u>9,389</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

MR AHMED SHAALAN

Director

Approved by the board on 30 September 2024

MAKKAH INTERNATIONAL LTD
Notes to the Accounts
for the year ended 30 September 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in unquoted equity instruments are measured at fair value. Changes in fair value are recognised in profit or loss. Fair value is estimated by using a valuation technique.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

MAKKAH INTERNATIONAL LTD
Notes to the Accounts
for the year ended 30 September 2023

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

MAKKAH INTERNATIONAL LTD
Notes to the Accounts
for the year ended 30 September 2023

Average number of persons employed by the company	<u>5</u>
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3 Creditors: amounts falling due after one year	2023
	£

Trade creditors	<u>13,611</u>
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4 Other information

MAKKAH INTERNATIONAL LTD is a private company limited by shares and incorporated in England. Its registered office is:
 23-25 PARLIAMENT STREET
 SMALL HEATH
 BIRMINGHAM
 B10 0QJ

MAKKAH INTERNATIONAL LTD
Detailed profit and loss account
for the year ended 30 September 2023

	2023
	£
Sales	72,300
Cost of sales	(2,349)
Gross profit	69,951
Administrative expenses	(70,225)
Operating (loss)/profit	(274)
(Loss)/profit before tax	(274)

MAKKAH INTERNATIONAL LTD
Detailed profit and loss account
for the year ended 30 September 2023

	2023
	£
Sales	
Sales	<u>72,300</u>
Cost of sales	
Purchases	<u>2,349</u>
Administrative expenses	
Employee costs:	
Wages and salaries	<u>54,465</u>
	<u>54,465</u>
Premises costs:	
Rates	10,000
Light and heat	<u>1,230</u>
	<u>11,230</u>
General administrative expenses:	
Courier services	2,345
Bank charges(rate and card payment machine)	<u>985</u>
	<u>3,330</u>
Legal and professional costs:	
Accountancy fees	<u>1,200</u>
	<u>1,200</u>
	<u>70,225</u>



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

MAKKAH INTERNATIONAL LTD

On accounts for the year
ended

30/09/2023

Charity no
(if any)

1145232

Set out on pages

(remember to include the page numbers of additional sheets)

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

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.

**Independent
examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

29/08/2025

Name:

Kamal Yessen(MAAT)

**Relevant professional
qualification(s) or body**

Account and finance
(MAAT)

(if any):

Address:

Floor B, 214-218 Herbert Road
SMALL HEATH, BIRMINGHAM
B10 0PR

Section B	Disclosure
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Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.