

AlMarkaz Ul Islami Ltd
Income and Expenditure Accounts for the year ended 31st December 2020



Almarkaz ul Islami
COMMUNITY HUB



Charity Assist Accountants Ltd

Certified Public Accountants and Charity Independent Examiners

Unit 27 Batley Enterprise Centre

513 Bradford Road Batley West Yorkshire

WF17 8LL

AlMarkaz UI Islami Ltd
Income and Expenditure Accounts for the year ended 31st December 2020

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Basic information

Address

AlMarkaz UI Islami Ltd

SM Complex

Beckside Lane

Bradford

BD7 2JX

Bank

Barclays Bank

10 Market Street

Bradford

BD1 1EG

Accountants

Charity Assist Accountants Ltd

Unit 27 Batley Enterprise Centre

Batley

WF17 8LL

Charity Registration No.

1173153

Company No.

08825895

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CHARITY COMMISSION
FOR ENGLAND AND WALES

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

From: 1st January 2020

To: 31st December 2020

Charity name: AlMarkaz UI Islami Ltd

Charity registration number: 1173153

Company number: 08825895

Objectives and activities

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

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

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity has achieved its objects set in their governing documents such as providing facilities for prayers and holding classes. The charity managed to put a P4 virus control technology in the mosque as a protective measure against Covid-19.
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Financial review

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

Structure, governance and management

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

Additional information (optional)

You may choose to include further statements where relevant about:

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

A glance at AlMarkaz UI Islami

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



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

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

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

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

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

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Reference and administrative details

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

Names of the charity trustees who manage the charity

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

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

Director name
Qazi Hassan Razza
Mohammed Ishtaq
Qazi Muazzam Raza

Declarations

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

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

Signed on behalf of the charity's trustees/directors

Signature(s)	<i>M. Ishtaq</i>	
Full name(s)	Mohammed ISHTAQ	
Position (for example Secretary, Chair, etc)	Director.	
Date	01/10/21	

AlMarkaz UI Islami Ltd
Income and Expenditure Accounts for the year ended 31st December 2020



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's
report on the accounts

Section A

Independent Examiner's Report

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

Al Markaz UI Islami Ltd

**On accounts for the year
ended**

31st December 2020

Charity no.:

1173153

Company no.:

08825895

Set out on pages

11 – 19

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31 / 12 / 2020**.

**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:

01/10/21

Name:

Abdul Qudeir Khan

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

FMAAT
CPAA

Address:

Unit 27, Batley Enterprise Centre

513 Bradford Road

Batley

WF17 8LL

AlMarkaz UI Islami Ltd
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Charity Name		Charity No	1173153
AlMarkaz UI Islami Ltd		Company No	8825895
Annual accounts for the period			
Period start date	01.01.20	To	Period end date 31.12.20

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

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)					
Income and endowments from:					
Donations and legacies	67,713	7,939	-	75,652	42,358
Charitable activities	-	-	-	-	-
Other trading activities	183,674	1,070	-	184,744	238,183
Investments	-	-	-	-	-
Separate material item of income	442	-	-	442	759
Other	-	-	-	-	-
Total	251,829	9,009	-	260,838	281,300
Expenditure (Notes 6)					
Expenditure on:					
Raising funds	105,624	-	-	105,624	158,601
Charitable activities	92,670	9,009	-	101,679	136,719
Separate material expense item	7,511	-	-	7,511	8,003
Other	-	-	-	-	-
Total	205,805	9,009	-	214,814	303,323
Net income/(expenditure) before tax for the reporting period	46,024	-	-	46,024	- 22,023
Tax payable				-	
Net income/(expenditure) after tax before investment gains/(losses)	46,024	-	-	46,024	- 22,023
Net gains/(losses) on investments				-	
Net income/(expenditure) Extraordinary items	46,024	-	-	46,024	- 22,023
Transfers between funds				-	
Other recognised gains/(losses):				-	
Gains and losses on revaluation of fixed assets for the charity's own use				-	
Other gains/(losses)				-	
Net movement in funds	46,024	-	-	46,024	- 22,023
Reconciliation of funds:					
Total funds brought forward	53,985			53,985	76,008
Total funds carried forward	100,009	-	-	100,009	53,985

AlMarkaz UI Islami Ltd

Income and Expenditure Accounts for the year ended 31st December 2020

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

Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets					
Intangible assets (Note 15)				-	-
Tangible assets (Note 14)	32,266			32,266	35,605
Heritage assets (Note 16)				-	-
Investments (Note 17)				-	-
Total fixed assets	32,266	-	-	32,266	35,605
Current assets					
Stocks (Note 18)	-			-	5,000
Debtors (Note 19)	10,406			10,406	5,150
Investments (Note 17.4)				-	
Cash at bank and in hand (Note 24)	88,332			88,332	32,988
Total current assets	98,738	-	-	98,738	43,138
Creditors: amounts falling due within one year (Note 20)	13,995			13,995	7,758
Net current assets/(liabilities)	84,743	-	-	84,743	35,380
Total assets less current liabilities	117,009	-	-	117,009	70,985
Creditors: amounts falling due after one year (Note 20)	17,000			17,000	17,000
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	100,009	-	-	100,009	53,985
Funds of the Charity					
Endowment funds (Note 27)				-	-
Restricted income funds (Note 27)				-	-
Unrestricted funds	100,009		-	100,009	53,985
Revaluation reserve				-	
Fair value reserve					
Total funds	100,009	-	-	100,009	53,985

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.

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

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

Print Name	Date of approval dd/mm/yyyy
MOHAMMED ISHTAQ	01/10/2021

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
M. Ishtaq	01/10/2021
Print name	

AlMarkaz UI Islami Ltd

Income and Expenditure Accounts for the year ended 31st December 2020

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

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

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

✓

1.2 Going concern

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

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

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

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

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

Not applicable

Not applicable

1.3 Change of accounting policy

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

Yes*

✓

No*

1.4 Changes to accounting estimates

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

Yes*

✓

No*

1.5 Material prior year errors

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

Yes*

✓

No*

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Income and Expenditure Accounts for the year ended 31st December 2020

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

Note 3 **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	62,713			62,713	42,358
	Gift Aid				-	
	Legacies				-	
	General grants provided by government/other charities	5,000	7,939		12,939	
	Membership subscriptions and sponsorships which are in substance donations				-	
	Donated goods, facilities and services				-	
	Other				-	
Total		67,713	7,939	-	75,652	42,358
Other trading activities:	Fees	164,190			164,190	221,855
	Food				-	-
	Kitchen	-			-	2,506
	Minibus	1,858			1,858	1,235
	Wudu project		1,070		1,070	
	Goat project	6,330			6,330	
	Other	11,296			11,296	12,587
Total		183,674	1,070	-	184,744	238,183
Separate material item of income	Interest receivable				-	-
	Loyalty rewards	442			442	759
					-	
Total		442	-	-	442	759
TOTAL INCOME		251,829	9,009	-	260,838	281,300

AlMarkaz UI Islami Ltd

Income and Expenditure Accounts for the year ended 31st December 2020

Section C Notes to the accounts (cont)

Note 6

Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-			-	508
	Incurred seeking legacies				-	
	Advertising, marketing, direct mail and publicity	3,100			3,100	1,400
	Other trading activities	66,284			66,284	104,476
	Rent collection, property repairs and maintenance charges	36,240			36,240	52,217
	Total expenditure on raising funds	105,624	-	-	105,624	158,601
Expenditure on charitable activities	Accountancy fees	1,200			1,200	1,200
	Cleaning	250			250	128
	Charity	300			300	
	Database project	2,500			2,500	
	Entertaining	-			-	50
	Equipment expensed	-			-	332
	Equipment hire	389			389	1,269
	Event - graduation	2,601			2,601	1,908
	Event - Milaad	-			-	2,270
	Food & refreshments	493			493	6,737
	Governance and administration	100			100	1,940
	Grants to Pakistani organisations	-			-	250
	Homeopathy	-			-	560
	Independent examination	450			450	450
	Information and publications	-			-	25,225
	Insurance	4,554			4,554	5,494
	Light and heat	21,513			21,513	26,685
	Motor expenses	521			521	1,430
	PAYE and NI	-			-	140
	Software	-			-	30
	Stationery, printing and postage	2,588			2,588	6,046
	Study material	4,337			4,337	5,602
	Subscriptions	-			-	80
	Telephone and fax	1,756			1,756	2,463
	Travel and subsistence	12,741			12,741	2,440
	Wages and salaries	23,812	7,939		31,751	42,689
	Waste collections	877			877	415
	Water rates	5,328			5,328	885
	Wudu project	2,360	1,070		3,430	-
	Website	4,000			4,000	
	Total expenditure on charitable activities	92,670	9,009	-	101,679	136,718
Separate material item of expense	Bank charges	2,428			2,428	3,727
	Depreciation	3,585			3,585	3,956
	Late filling penalty	-			-	150
	DBS charge	180			180	-
	Sundry	1,250			1,250	170
	Ticket reimbursement	68			68	
Total		7,511	-	-	7,511	8,003
TOTAL EXPENDITURE		205,805	9,009	-	214,814	303,322

AlMarkaz UI Islami Ltd
Income and Expenditure Accounts for the year ended 31st December 2020

Section C

Notes to the accounts

(cont)

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				50,700	50,700
Additions				247	247
Revaluations					-
Disposals					-
Transfers *					-
At end of the year	-	-	-	50,947	50,947

14.2 Depreciation and impairments

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

At beginning of the year				15,096	15,096
Disposals					-
Depreciation				3,585	3,585
Impairment					-
Transfers*					-
At end of the year	-	-	-	18,681	18,681

14.3 Net book value

Net book value at the beginning of the year	-	-	-	35,604	35,604
Net book value at the end of the year	-	-	-	32,266	32,266

AlMarkaz UI Islami Ltd
Income and Expenditure Accounts for the year ended 31st December 2020

Section C

Notes to the accounts

(cont)

Note 19 Debtors and prepayments

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	1,256.0	-
Other debtors	9,150.0	5,150.0
Total	10,406.0	5,150.0

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

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

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	9,150.0	5,150.0
Total	9,150.0	5,150.0

Section C

Notes to the accounts

(cont)

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors				
Payments received on account for contracts or performance-related grants				
Accruals and deferred income	4,002	3,763	17,000	17,000
Taxation and social security	2,344	1,737		
Other creditors	7,649	2,258		
Total	13,995	7,758	17,000	17,000

AlMarkaz UI Islami Ltd
Income and Expenditure Accounts for the year ended 31st December 2020

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
88,332	32,988
-	-
88,332	32,988