

**Almarkaz Ul Islami Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2023**



**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 2023**

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**Almarkaz UI Islami Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2023**

**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 2023**



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

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

**From:** 1<sup>st</sup> January 2023

**To:** 31<sup>st</sup> December 2023

**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 charity is in the process of building a new masjid. 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>
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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	<p>As we look back on the past year, we are filled with gratitude for the steadfast support and commitment of our community. The community came together to ensure 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 programs, including our popular Islamic law and traditional course, living with the Quran.</p>
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		<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. Furthermore, we are also in the process of building a new masjid and educational facility.</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>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>
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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, <a href="#">trust deed</a> , <a href="#">memorandum and articles of association</a> etc	Para 1.25	Standard registration 24 May 2017
How is the charity constituted? <a href="#">for example limited company</a> , <a href="#">unincorporated association</a> , <a href="#">CIO</a>	Para 1.25	Almarkaz UI Islami Ltd is a company limited by guarantee. It is registered as a standard charity with the Charity Commission.

## Almarkaz UI Islami Ltd

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2023

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.
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### 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.
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### 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.

**Almarkaz UI Islami Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2023**

**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-Muhsin Hassan Raza	Director		Board of Trustees

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

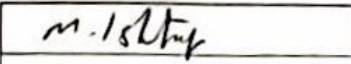
<b>Director name</b>
Qazi Hassan Razza
Mohammed Ishtaq
Qazi-Muhsin Hassan Raza

**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)		
Full name(s)	MOHAMMED ISHTAQ	
Position (for example Secretary, Chair, etc)	Director	
Date	30.09.2024	



**Almarkaz UI Islami Ltd**  
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**CHARITY COMMISSION**  
**FOR ENGLAND AND WALES**

Independent examiner's report on  
the accounts

**Section A**

**Independent Examiner's Report**

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

Almarkaz UI Islami Ltd

**On accounts for the year  
ended**

31<sup>st</sup> December 2023

**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 charitable company for the year ended **31/12/2023**.

**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: 7.10.2024

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**  
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Charity Name		Charity No	1173153		
Almarkaz UI Islami Ltd		Company No	8825895		
Annual accounts for the period					
Period start date	01.01.23	To	Period end date	31.12.23	

**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 (restated) £ F05
<b>Income (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	425,202	-	-	425,202	204,397
Charitable activities	95,043	-	-	95,043	164,927
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	478	-	-	478	532
<b>Total</b>	<b>520,723</b>	<b>-</b>	<b>-</b>	<b>520,723</b>	<b>369,856</b>
<b>Expenditure (Notes 6)</b>					
<b>Expenditure on:</b>					
Raising funds	77,322	-	-	77,322	143,032
Charitable activities	492,879	-	-	492,879	204,588
Separate material expense item	-	-	-	-	-
Other	10,689	-	-	10,689	8,701
<b>Total</b>	<b>580,890</b>	<b>-</b>	<b>-</b>	<b>580,890</b>	<b>356,321</b>
<b>Net income/(expenditure) before tax for the reporting period</b>	<b>- 60,167</b>	<b>-</b>	<b>-</b>	<b>- 60,167</b>	<b>13,535</b>
Tax payable				-	
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	<b>- 60,167</b>	<b>-</b>	<b>-</b>	<b>- 60,167</b>	<b>13,535</b>
Net gains/(losses) on investments				-	
<b>Net income/(expenditure) Extraordinary items</b>	<b>- 60,167</b>	<b>-</b>	<b>-</b>	<b>- 60,167</b>	<b>13,535</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>- 60,167</b>	<b>-</b>	<b>-</b>	<b>- 60,167</b>	<b>13,535</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	211,350			211,350	195,555
<b>Total funds carried forward</b>	<b>151,183</b>	<b>-</b>	<b>-</b>	<b>151,183</b>	<b>209,090</b>

# Almarkaz UI Islami Ltd

## Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2023

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

### Section B Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year (restated)
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Fixed assets</b>					
Intangible assets (Note 15)				-	-
Tangible assets (Note 14)	55,999			55,999	44,744
Heritage assets (Note 16)				-	-
Investments (Note 17)				-	-
<b>Total fixed assets</b>	55,999	-	-	55,999	44,744
<b>Current assets</b>					
Stocks (Note 18)	-			-	-
Debtors (Note 19)	12,254			12,254	12,434
Investments (Note 17.4)				-	-
Cash at bank and in hand (Note 24)	113,002			113,002	161,291
<b>Total current assets</b>	125,256	-	-	125,256	173,725
<b>Creditors: amounts falling due within one year (Note 20)</b>	30,072			30,072	9,379
<b>Net current assets/(liabilities)</b>	95,184	-	-	95,184	164,346
<b>Total assets less current liabilities</b>	151,183	-	-	151,183	209,090
<b>Creditors: amounts falling due after one year (Note 20)</b>	-			-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	151,183	-	-	151,183	209,090
<b>Funds of the Charity</b>					
Endowment funds (Note 27)				-	-
Restricted income funds (Note 27)				-	-
Unrestricted funds	151,183		-	151,183	209,090
Revaluation reserve				-	-
Fair value reserve				-	-
<b>Total funds</b>	151,183	-	-	151,183	209,090

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

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

Print Name	Date of approval dd/mm/yyyy
MOHAMMED ISHTAQ	30.9.24

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
M. Ishtaq	30.9.24
MOHAMMED ISHTAQ	Print name

# Almarkaz UI Islami Ltd

## Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2023

### 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\* 

✓
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 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\* 

✓
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 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 2023**

**Note 3**

**Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	408,866			408,866	191,151
	Gift Aid	4,412			4,412	12,927
	Legacies				-	
	General grants provided by government/other charities	-	-		-	319
	Membership subscriptions and sponsorships which are in substance donations	11,924			11,924	
	Donated goods, facilities and services				-	
	Other				-	
<b>Total</b>		425,202	-	-	425,202	204,397
<b>Charitable activities:</b>	Fees	92,985			92,985	162,047
	Room hire	1,920			1,920	2,880
	Sale of books	138			138	-
	Other	-			-	-
<b>Total</b>		95,043	-	-	95,043	164,927
<b>Other:</b>	Conversion of endowment funds into income				-	
	Gain on disposal of a tangible fixed asset held for charity's own use				-	
	Gain on disposal of a programme related investment				-	
	Royalties from the exploitation of intellectual property rights				-	
	Other	478			478	532
<b>Total</b>		478	-	-	478	532
<b>TOTAL INCOME</b>		520,723	-	-	520,723	369,856

# Almarkaz UI Islami Ltd

## Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2023

Note 6

### Expenditure

Analysis of expenditure	Unrestricted funds	Restricted		Total funds £	Prior year £
		income funds	Endowment funds		
<b>Expenditure on raising funds:</b>					
Incurred seeking donations	970			970	1,073
Incurred seeking legacies				-	
Advertising, marketing, direct mail and Start up costs incurred in generating	34,565			34,565	6,795
Database development costs				-	
Other trading activities	-			-	100,181
Investment management costs:				-	
Rent collection, property repairs and maintenance charges	41,787			41,787	34,983
				-	
<b>Total expenditure on raising funds</b>	<b>77,322</b>	<b>-</b>	<b>-</b>	<b>77,322</b>	<b>143,032</b>
<b>Expenditure on charitable activities</b>					
Accountancy fees	1,350			1,350	1,350
Annual return	100			100	125
Bags for refugees	-			-	750
Books	1,396			1,396	2,346
Buidling work	154,300			154,300	48,058
Cleaning	635			635	1,223
Charitable donations	-			-	198
Collection box	2,115			2,115	
Commissions paid	776			776	
Delivery costs	80			80	
Entertainment	358			358	-
Equipment expensed	490			490	500
Equipment hire	1,069			1,069	496
Events	4,857			4,857	-
Food and refreshments	3,727			3,727	2,200
Gift aid work charges	380			380	525
Gifts	5			5	78
Governance and administration	1,918			1,918	576
Independent examination	525			525	525
Insurance	6,415			6,415	8,089
Internet	105			105	-
Kajoor project	-			-	310
Light and heat	37,467			37,467	33,176
Media expenses	32			32	32
Motor expenses	7,413			7,413	3,382
PAYE & NI	2,802			2,802	
Photos	-			-	917
Qurbani	770			770	-
Quran class	960			960	100
Ramadan dates	-			-	4,662
Rates	9,960			9,960	10,706
Software	811			811	
Stationery, printing and postage	7,406			7,406	5,670
Structural engineer fees	-			-	250
Student sponsorship	8,400			8,400	4,900
Study material	4,511			4,511	3,767
Subscriptions	320			320	208
Summer activities	257			257	-
Telephone and fax	2,326			2,326	1,293
Training	8,490			8,490	2,392
Travel and subsistence	26,420			26,420	21,330
Volunteer expenses	146,529			146,529	
Wages and salaries	45,854	-		45,854	40,122
Waste collections	-			-	959
Water	1,014			1,014	2,214
Website	36	-		36	359
West africa charity project	500			500	
Zakat charity project	-			-	800
<b>Total expenditure on charitable activities</b>	<b>492,879</b>	<b>-</b>	<b>-</b>	<b>492,879</b>	<b>204,588</b>

**Almarkaz UI Islami Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2023**

Other	Bank charges	2,587			2,587	2,981
	Depreciation	6,222			6,222	4,296
	DBS services	19			19	1,398
	Sundry	1,861			1,861	26
	<b>Total other expenditure</b>	<b>10,689</b>	<b>-</b>	<b>-</b>	<b>10,689</b>	<b>8,701</b>
<b>TOTAL EXPENDITURE</b>		<b>580,890</b>	<b>-</b>	<b>-</b>	<b>580,890</b>	<b>356,321</b>

Note 10 Details of certain types of expenditure				
Note 10.1 Fees for examination of the accounts				
<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>
Independent examiner's fees			525	525
Assurance services other than independent examination				
Tax advisory fees				
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner				



# Almarkaz UI Islami Ltd

## Income and Expenditure Accounts for the year ended 31<sup>st</sup> December 2023

### 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			19,400	52,438	71,838
Additions			-	17,478	17,478
Revaluations					-
Disposals					-
Transfers *					-
At end of the year	-	-	19,400	69,916	89,316

#### 14.2 Depreciation and impairments

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

At beginning of the year			2,241	24,854	27,095
Disposals					-
Depreciation			1,716	4,506	6,222
Impairment					-
Transfers*					-
At end of the year	-	-	3,957	29,360	33,317

#### 14.3 Net book value

Net book value at the beginning of the year	-	-	17,159	27,584	44,743
Net book value at the end of the year	-	-	15,443	40,556	55,999

**Almarkaz UI Islami Ltd**  
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**Note 19 Debtors and prepayments**

**19.1 Analysis of debtors**

	<b>This year £</b>	<b>Last year £</b>
Trade debtors	5,000.0	5,718.0
Prepayments and accrued income	-	-
Other debtors	7,254.0	6,716.0
<b>Total</b>	<b>12,254.0</b>	<b>12,434.0</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 £</b>	<b>Last year £</b>	<b>This year £</b>	<b>Last year £</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	7,781	9,088	-	-
Taxation and social security	291	291		
Other creditors(loans)	22,000	-		
<b>Total</b>	<b>30,072</b>	<b>9,379</b>	<b>-</b>	<b>-</b>

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

	<b>This year £</b>	<b>Last year £</b>
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	113,002	161,291
Other	-	-
<b>Total</b>	<b>113,002</b>	<b>161,291</b>