

Company registered number  
11476924

Charity registered number  
1190284

MARKAZ IBRAHEEM

Accounts

31 July 2023

**MARKAZ IBRAHEEM**  
**Accounts**  
**Contents**

	<b>Page</b>
Charity information	1
Trustees' report	2
Statement of trustees` responsibilities	4
Statement of financail activities	5
Balance sheet	6
Notes to the accounts	7
Independent examiner`s report	12

## **MARKAZ IBRAHEEM**

### **Reference and Administrative Details**

#### **Trustees**

Hamza Muhidin  
Abdulrahman Hamza  
Marasul Muhidin  
Hussein Munye Noor

#### **Bankers**

Barclays

#### **Operational address**

37-39 Upper Lloyd Street  
Moss Side  
Manchester  
England  
M14 4HY

#### **Registered office**

37-39 Upper Lloyd Street  
Moss Side  
Manchester  
England  
M14 4HY

#### **Company registered number**

11476924

#### **Charity registered number**

1190284

**MARKAZ IBRAHEEM****Company registered number: 11476924****Trustees' Report**

The trustees present their report and accounts for the year ended 31 July 2023.

**Principal activities**

The company's principal activity during the year continued to be that of community organisation and religious programmes.

**Objectives and aims**

- To advance educational and employment opportunities, and to raise awareness in equality and diversity and carry out activities to foster understanding between people from diverse backgrounds.
- To relieve financial hardship among women, especially refugees, asylum seekers, migrant workers and their dependents living in Greater Manchester are by providing interpreting/translation/advocacy/housing advice, education.
- To provide emotional support and advice as well as referrals to relevant authorities on domestic violence matters by promoting ways to eliminate discrimination on the grounds of race, gender, disability, sexual orientation or religion.
- To provide platforms that encourage and enables members of the Muslim women to participate more effectively with the wider community.
- To develop the capacity and the skills of the vulnerable member of the newly arrived who are socially economically disadvantaged and marginalized communities in Greater Manchester in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
- To offer facilities for recreation or other leisure time occupation with the object of improving the conditions of life of those persons who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

**Public benefit**

The Charity, in setting its objectives and planning its activities has given careful consideration to the Charity Commission's general guidance and guidance on public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance by the Charity Commission for England and Wales.

**Achievements and performance**

The Charity has continued to meet its obligations with the provision of donations from general public.

**Financial review**

The Charity received income during the year amounting to £36,530 (2022 - £24,411). Expenditure for the year amounted to £34,622 (2022 - £23,096) resulting in a surplus for the year of £1,908 (2022 - £1,315).

**Structure, governance and management****Nature of governing document**

The company was incorporated on 23 July 2018 and is governed by the Memorandum and Articles of Association of the company.

**Organisational structure**

The member of the council of Management are considered to be both directors for Companies Act purposes and trustees for Charities Act purposes.

**MARKAZ IBRAHEEM****Company registered number: 11476924****Trustees' Report**

The company is governed by its Council of Management, which meets on a bi-monthly basis. The Council, assisted by senior management and outside consultants, is responsible for formulating the strategy and policies for the company as a whole, including the approval of budgets and the exercising of financial controls through regular financial reporting.

The members of the Council of Management who have served throughout the period are shown on the Officials and Advisors

This report was approved by the board on 29 May 2024 and signed on its behalf.

Hamza Muhidin  
Trustee

**MARKAZ IBRAHEEM****Company registered number: 11476924****Statement of Trustees' Responsibilities**

The Trustees (who are also the directors of Markaz Ibraheem for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 29 May 2024 and signed on its behalf.

Hamza Muhidin  
Trustee

**MARKAZ IBRAHEEM**  
**Statement of Financial Activities**  
**for the year ended 31 July 2023**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Donations and legacies</b>	50,586	36,530
Administrative expenses	(41,076)	(34,622)
<b>Movement in funds</b>	<u>9,510</u>	<u>1,908</u>
<b>Net movement in funds</b>	<u>9,510</u>	<u>1,908</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	1,179	(729)
Total funds carried forward	<u><u>10,689</u></u>	<u><u>1,179</u></u>

**MARKAZ IBRAHEEM****Company registered number:** 11476924**Balance Sheet****as at 31 July 2023**

	<b>Notes</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Current assets</b>			
Cash at bank and in hand	51,242	28,985	
<b>Creditors: amounts falling due within one year</b>	6 (35,251)	(22,504)	
<b>Net current assets</b>		15,991	6,481
<b>Net assets</b>		<u>15,991</u>	<u>6,481</u>
<b>Funds and reserves</b>			
Funds of the charity		15,991	6,481
<b>Shareholders' funds</b>		<u>15,991</u>	<u>6,481</u>

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

The financial statement have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The statement of financial activities has not been delivered to the Registrar of Companies.

Hamza Muhidin  
Trustee

Approved by the board on 29 May 2024



**MARKAZ IBRAHEEM**  
**Notes to the Financial Statements**  
**for the year ended 31 July 2023**

**1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

37-39 Upper Lloyd Street  
Moss Side  
Manchester  
M14 4HY

The principal place of business is:

37-39 Upper Lloyd Street  
Moss Side  
Manchester  
M14 4HY

These financial statements were authorised for issue by the trustees on 19 May 2022.

**2 Accounting policies**

***Summary of significant accounting policies and key accounting estimates***

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

***Statement of compliance***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

***Basis of preparation***

Markaz Ibraheem meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

***Going concern***

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

***Donations and legacies***

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

**MARKAZ IBRAHEEM**  
**Notes to the Financial Statements**  
**for the year ended 31 July 2023**

***Charitable activities***

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

***Fund structure***

All funds are unrestricted income funds, which are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

<b>3 Employees</b>	<b>2023 Number</b>	<b>2022 Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>
<b>4 Debtors</b>	<b>2023 £</b>	<b>2022 £</b>
	<u></u>	<u></u>
<b>5 Cash and cash equivalents</b>	<b>2023 £</b>	<b>2022 £</b>
Cash at bank	51,242	28,985
	<u>51,242</u>	<u>28,985</u>

**MARKAZ IBRAHEEM**  
**Notes to the Financial Statements**  
**for the year ended 31 July 2023**

<b>6 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	851	350
Other creditors	34,400	22,154
	<u>35,251</u>	<u>22,504</u>

**7 Funds**

	<b>Balance at 1 Aug 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 Jul 2022</b>
<b>Unrestricted funds</b>				
General	<u>£4,573</u>	<u>£36,530</u>	<u>-£41,076</u>	<u>£27</u>

**MARKAZ IBRAHEEM****Detailed financial activities****for the year ended 31 July 2023***This schedule does not form part of the statutory accounts*

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Donations and legacies</b>	50,586	36,530
Administrative expenses	(41,076)	(34,622)
<b>Movement in funds</b>	<u>9,510</u>	<u>1,908</u>
<b>Net movement in funds</b>	<u><u>9,510</u></u>	<u><u>1,908</u></u>

**MARKAZ IBRAHEEM****Detailed financial activities  
for the year ended 31 July 2023***This schedule does not form part of the statutory accounts*

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income and Endowments from:</b>		
Donations and legacies	<u>50,586</u>	<u>36,530</u>
<b>Administrative expenses</b>		
Employee costs:		
Subcontractor costs	<u>11,665</u>	<u>7,068</u>
	<u>11,665</u>	<u>7,068</u>
Premises costs:		
Rent	19,200	19,200
Light and heat	-	3,839
Water charges	2,500	-
Waste charges	645	-
	<u>22,345</u>	<u>23,039</u>
General administrative expenses:		
Telephone and internet	171	250
Repairs and maintenance	2,263	2,659
Refreshment	3,803	1,256
Sundry expenses	329	-
	<u>6,566</u>	<u>4,165</u>
Legal and professional costs:		
Accountancy fees	500	350
	<u>500</u>	<u>350</u>
	<u>41,076</u>	<u>34,622</u>



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

**Report to the trustees/  
members of**

Markaz Ibraheem

**On accounts for the year  
ended**

31 July 2023

**Charity no  
(if any)**

1190284

**Responsibilities and  
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2023.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

The charity's gross income exceeded £25,000 and I am qualified to undertake the examination.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities 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.

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:**

**Date:**

29/05/2024

**Name:**

Mr. Twahir Abdulkadir Sakawa

**Address:**

117 Claremont Road

Manchester

M14 4RS

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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