

Al-Aqsa Schools Trust
Unaudited Financial Statements
31 August 2021

VERSANT ASSOCIATES LLP

Chartered accountants
The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

Al-Aqsa Schools Trust

Financial Statements

Year ended 31 August 2021

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Al-Aqsa Schools Trust

Trustees' Annual Report

Year ended 31 August 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

Reference and administrative details

Registered charity name Al-Aqsa Schools Trust

Charity registration number 1072676

Principal office The Wayne Way
Leicester
LE5 4PP

The trustees

Shaikh I Nurgat (Treasurer)
Mrs A Hewitt
Mr I B Hewitt (Chair)
Mrs A Patel (Head)
Ameera Hassen Al-Naemi (Appointed 10 January 2021)
Coorban Ally Dulloo (Appointed 10 January 2021)
Mr I Alsulaiti (Appointed 10 January 2021)

Independent examiner Mark Illingsworth
The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

Structure, governance and management

Constitution

The Al-Aqsa Schools Trust is constituted under a trust deed dated 11th March 1998.

Al-Aqsa Schools Trust was registered as a charity on 1st December 1998.

The Trustees that have served the charity during the period are set out above. The board of Trustees have legal responsibility for the operation of the Trust, and the Head Teacher reporting to the Trustees, is responsible for the day to day affairs of the charity and school.

The Trustees have an unrestricted term of office, subject to their qualifications. New Trustees are usually approached and appointed by personal recommendation and agreement of the Board.

Al-Aqsa Schools Trust

Trustees' Annual Report *(continued)*

Year ended 31 August 2021

Objectives and activities

The principal object of the charity is the provision of full-time education by the establishment of a school or schools in and around the city of Leicester, and the promotion of the faith of Islam by any and all means deemed to be lawful in the United Kingdom.

The aims and objectives of the charity are fulfilled by the operation of Al-Aqsa School at the above address providing full-time education for local children.

The Waynes Way sites and the contents therein are the only assets owned by Al Aqsa Schools Trust.

Trustees

Joint meetings were held with the governors so as to reduce the need for so many meetings, as the trustees form the core of the governing body. Where necessary, the trustees met alone before or after joint meetings to deal with confidential, strictly trustee business. Meetings can and do take place online.

The charity's trustees, as at 31st August 2021, were as follows:

Mr Ibrahim Brian Hewitt (Chair)
Shaikh Ismail Nurgat (Treasurer)
Mrs Abeda Hewitt
Mrs Amina Patel
Ameera Hassen Al-Naemi (appointed 10 January 2021)
Ibrahim Ahmad Alsulaiti (appointed 10 January 2021)
Coorban Ally Dulloo (appointed 10 January 2021)

Hon. Patron: Shaikh Tijani Gahbiche

School structure

The school/Trust structure remains that the Board of Trustees has legal responsibility for the operation of the Trust and strategic planning. The Board entrusts the day-to-day affairs of the charity and school to the Head Teacher, who reports to the Trustees. The bursar (also a trustee) is part of the Senior Leadership Team (SLT) of the school and participates in SLT meetings whenever possible. Three trustees are empowered to have access to the school's online banking facilities.

The Board of Governors is based around the trustees as ex officio members with the balance of the board being made up of staff and parents as well as a representative of the local community. Joint meetings are held, with the proviso that confidential trustee issues are dealt with either immediately before or after the joint meeting. The governors oversee day-to-day affairs of the school and liaise with the Head Teacher and Senior Leadership Team, aiding both to ensure the effectiveness and efficiency of the school's functions.

As a registered charity, the Trustees have in place safeguards to ensure that no financial irregularities should be able to take place, insha'Allah. The general procedure for all financial transactions is that no payments are made unless and until a bone fide invoice is received or, in the case of expenditure agreed in advance, a receipt for payment is produced by the person who has made the purchase. When structural or other work has to be done to the school building, quotations are sought and the best value (not necessarily the cheapest) quote is generally used. Efforts to obtain such quotations were sometimes hampered by Covid-19.

A senior member of staff was designated as GDPR and examinations officer to ensure compliance with legal requirements regarding security of data.

Al-Aqsa Schools Trust
Trustees' Annual Report *(continued)*
Year ended 31 August 2021

COVID-19

The coronavirus pandemic continues to have a major impact on the school. The school community suffered several bereavements affecting staff and pupils.

The school liaised and cooperated fully with the local authority with regard to safeguarding matters (including online) and complied with government regulations to ensure that additional cleaning of the premises took place, and that staff and pupils, when they were allowed to return to school, had a safe place to work. Provision was made for children of key workers during the lockdown, although the take up was small.

Restrictions on visitors, excursions and other aspects of school life were imposed by the pandemic. Zoom and other online facilities were used for education purposes, parent meetings, staff meetings and governors' meetings.

Ofsted

Following the "inadequate" decision by Ofsted in January 2020, the head and SLT developed an action plan and submitted it to the Department for Education. As of the end of the 2019/20 academic year, no response had been received from either Ofsted or the DfE. However, the head and SLT ensured that steps were taken in line with the action plan in order for the school to comply with regulations as per the shortcomings highlighted in the Ofsted report.

Risk management

The charity continued to have relevant operations policies and procedures in place. All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact. The trustees review the risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance.

Pupil numbers

Pupil numbers at the end of the academic year 2020/21 stood at 290 (Primary 195 plus Secondary 95), including the EYFS sessions.

Parents' evenings were held online.

The student school council remains an active part of school life.

Al-Aqsa Schools Trust

Trustees' Annual Report *(continued)*

Year ended 31 August 2021

Achievements and performance

KS2 SATs Results

Formal tests were abandoned by the government. Pupils were assessed by their teachers as per guidance provided by the DfE.

GCSE Results Summer 2021

Due to the pandemic, Year 11 pupils were assessed by their teachers based on coursework and mock examinations prior to the lockdown. As per government guidance, the "results" were submitted to the DfE for validation.

GCSEs were thus awarded in Arabic, Art, Computing, English Language, English Literature, History, Mathematics, Religious Education, Combined Science and Spanish

Continuing Professional Development (CPD)

Staff continued to take part in CPD programmes, which were held by the local authority and the Association of Muslim Schools UK online from the beginning of 2020. In-house training was also arranged for primary and secondary staff.

A central log is maintained of all staff training to ensure that regulations concerning fire marshals, first aid, safeguarding, etc., are met.

School Policies

Statutory, recommended and general policies are all available upon request from the school office. Some are available on the school website, alhamdulillah, so that parents and others have access to them. Policies are reviewed on a regular basis to make sure that they still fulfill regulatory requirements and the needs of the school.

Community Links

Links with local state and independent schools have been maintained. The head teacher played a lead role in meetings with colleagues from local Muslim schools. At a trustees' level, the chair met regularly with the chair of Leicester Islamic Academy and other schools, as well as the head of the state secondary school located closest to the school.

Various special assemblies were held over the year as part of the school's "British Values" programme, including Remembrance Day in November; Christmas and Easter; and St George's Day. Post-pandemic these were held online.

Representatives of the school management (trustees and head teacher) attended community-based events and programmes at other schools in the area, and represented the school at important local functions to build bridges with the community.

Links with the local Prevent team were maintained.

Visits/School Trips

Pupils across the school continued to benefit from visitors who shared their experience, faith or skills in special assemblies, which were held online from the onset of the pandemic. Some visits were unable to take place due to Covid-19. Nevertheless, links were maintained with the Leicestershire Fire & Rescue Service and local police officers.

Pupils continued to have access to the council-owned ball court on the property next door to the school, which was also used by pupils - particularly the secondary girls - during PE lessons.

Al-Aqsa Schools Trust
Trustees' Annual Report *(continued)*
Year ended 31 August 2021

Careers Week

Due to Covid-19, the normal programme of work experience and careers week had to be shelved. Despite this setback, careers advice was given to secondary pupils throughout the year.

North Wales Outdoor Education Visit

The bi-annual visit to The Towers Outdoor Education Centre by Year 5 and Year 6 pupils was scheduled to take place in 2021. Sadly, the centre closed down and the pandemic meant that an alternative venue wasn't possible.

Financial review

The principal income sources were school admission fees, £463,061 (2020: £436,324) and the funding provided by NEG for 3-5 year olds attending the school, £119,284 (2020: £162,392).

The net expenditure for the year amounted to £53,330 (2020: £80,033 - net income). Gross income has decreased to £753,346 (2020: £762,099).

Total Funds has decreased by £53,330 in the year, giving a total funds carried forward of £706,835. All these funds are unrestricted.

The financial aims of the Trustees are to ensure the school continues to meet its stated objectives and to achieve this and minimise risks, at the regular meetings the financial information is reviewed and actions where necessary.

The Trustees consider that the financial performance during the year and the level of funds held at 31 August 2021 means that the charity is financially secure to meet its objectives.

Plans for future periods

The development of the school as an establishment for children from the age of 3 to 16 following a curriculum which prepares them for life in British society as young Muslims aware of the tenets of their faith and conscientious citizens is the ongoing long-term aim. Raising and maintaining educational standards remains a key part of this development, as is the maintenance and improvement of the physical environment.

The school is housed in buildings which date back more than 100 years, so fund-raising for improvements and repairs was ongoing during the year despite the pandemic. Major building projects were postponed unless they had a negative impact on the health, safety and well-being of staff and pupils across the school. A full-time premises officer ensures that health and safety issues linked to the premises are dealt with as a priority.

Upgrades continue to be made on both sites.

The trustees' annual report was approved on 22 August 2022 and signed on behalf of the board of trustees by:



Mr I B Hewitt (Chair)
Trustee

Al-Aqsa Schools Trust

Independent Examiner's Report to the Trustees of Al-Aqsa Schools Trust

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of Al-Aqsa Schools Trust ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.



Mark Illingsworth
Independent Examiner

The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

22/08/2022

Al-Aqsa Schools Trust
Statement of Financial Activities
Year ended 31 August 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	117,761	117,761	99,760
Charitable activities	5	635,585	635,585	662,339
Total income		<u>753,346</u>	<u>753,346</u>	<u>762,099</u>
Expenditure				
Expenditure on charitable activities	6,7	806,676	806,676	682,066
Total expenditure		<u>806,676</u>	<u>806,676</u>	<u>682,066</u>
Net (expenditure)/income and net movement in funds		<u>(53,330)</u>	<u>(53,330)</u>	<u>80,033</u>
Reconciliation of funds				
Total funds brought forward		760,165	760,165	680,132
Total funds carried forward		<u>706,835</u>	<u>706,835</u>	<u>760,165</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

Al-Aqsa Schools Trust
Statement of Financial Position
31 August 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	12		565,989	583,465
Current assets				
Debtors	13	24,071		21,636
Cash at bank and in hand		324,109		376,397
		348,180		398,033
Creditors: amounts falling due within one year	14	207,334		221,333
Net current assets			140,846	176,700
Total assets less current liabilities			706,835	760,165
Net assets			706,835	760,165
Funds of the charity				
Unrestricted funds			706,835	760,165
Total charity funds	17		706,835	760,165

These financial statements were approved by the board of trustees and authorised for issue on 22 August 2022, and are signed on behalf of the board by:



Mr I B Hewitt (Chair)
Trustee

The notes on pages 10 to 16 form part of these financial statements.

Al-Aqsa Schools Trust

Statement of Cash Flows

Year ended 31 August 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income	(53,330)	80,033
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	20,603	20,199
Government grant income	(87,396)	(99,760)
Accrued expenses/(income)	24,834	(19,958)
<i>Changes in:</i>		
Trade and other debtors	(2,435)	5,157
Trade and other creditors	(38,833)	78,966
Cash generated from operations	(136,557)	64,637
Net cash (used in)/from operating activities	<u>(136,557)</u>	<u>64,637</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,127)	(6,969)
Net cash used in investing activities	<u>(3,127)</u>	<u>(6,969)</u>
Cash flows from financing activities		
Government grant income	87,396	99,760
Net cash from financing activities	<u>87,396</u>	<u>99,760</u>
Net (decrease)/increase in cash and cash equivalents	(52,288)	157,428
Cash and cash equivalents at beginning of year	376,397	218,969
Cash and cash equivalents at end of year	<u>324,109</u>	<u>376,397</u>

The notes on pages 10 to 16 form part of these financial statements.

Al-Aqsa Schools Trust
Notes to the Financial Statements
Year ended 31 August 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Wayne Way, Leicester, LE5 4PP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

All funds held are unrestricted.

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

Al-Aqsa Schools Trust

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold Property	- 2% straight line
Fixtures & Fittings	- 25% straight line
Equipment	- 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Al-Aqsa Schools Trust

Notes to the Financial Statements (continued)

Year ended 31 August 2021

3. Accounting policies (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	30,365	30,365	—	—
Grants				
Government grant income	87,396	87,396	99,760	99,760
	<u>117,761</u>	<u>117,761</u>	<u>99,760</u>	<u>99,760</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from charitable activities	583,028	583,028	599,336	599,336
Income from other ancillary charitable activities	47,672	47,672	51,708	51,708
Other income from charitable activities-registration fees	4,800	4,800	11,200	11,200
Other income from charitable activities-miscellaneous	85	85	95	95
	<u>635,585</u>	<u>635,585</u>	<u>662,339</u>	<u>662,339</u>

Al-Aqsa Schools Trust

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Charitable activity expenses	805,356	805,356	680,867	680,867
Support costs	1,320	1,320	1,199	1,199
	<u>806,676</u>	<u>806,676</u>	<u>682,066</u>	<u>682,066</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Charitable activity expenses	805,356	—	805,356	680,867
Governance costs	—	1,320	1,320	1,199
	<u>805,356</u>	<u>1,320</u>	<u>806,676</u>	<u>682,066</u>

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>20,603</u>	<u>20,199</u>

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,320</u>	<u>1,200</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	621,540	534,377
Social security costs	25,083	20,986
Employer contributions to pension plans	7,176	6,302
	<u>653,799</u>	<u>561,665</u>

The average head count of employees during the year was 59 (2020: 55).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Al-Aqsa Schools Trust

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

11. Trustee remuneration and expenses

During the year one of the Trustees, Mrs A Patel received remuneration amounting to £14,857 (2020: £28,776) on a part time basis, her salary being pro rata £30,000 if on a full time basis. Another Trustee, Mrs A Hewitt received £24,000 (£2020: £17,050) for administrative duties on a full time basis.

During the year the charity reimbursed expenses to one of the Trustees amounting to £10,762 (2020: £9,460). The expenses related to the direct costs and general administration of the school.

12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 September 2020	732,956	44,245	66,651	843,852
Additions	—	—	3,127	3,127
At 31 August 2021	732,956	44,245	69,778	846,979
Depreciation				
At 1 September 2020	166,464	37,399	56,524	260,387
Charge for the year	14,659	1,789	4,155	20,603
At 31 August 2021	181,123	39,188	60,679	280,990
Carrying amount				
At 31 August 2021	551,833	5,057	9,099	565,989
At 31 August 2020	566,492	6,846	10,127	583,465

13. Debtors

	2021 £	2020 £
Trade debtors	14,061	17,621
Prepayments and accrued income	10,010	4,015
	24,071	21,636

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	34,623	25,061
Accruals and deferred income	109,475	84,641
Social security and other taxes	4,879	2,408
Other creditors	58,357	109,223
	207,334	221,333

Al-Aqsa Schools Trust

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,176 (2020: £6,302).

16. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>87,396</u>	<u>99,760</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020	Income	Expenditure	At 31 August 2021
	£	£	£	£
General funds	<u>760,165</u>	<u>753,346</u>	<u>(806,676)</u>	<u>706,835</u>

	At 1 September 2019	Income	Expenditure	At 31 August 2020
	£	£	£	£
General funds	<u>680,132</u>	<u>762,099</u>	<u>(682,066)</u>	<u>760,165</u>

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	565,989	565,989
Current assets	348,180	348,180
Creditors less than 1 year	(207,334)	(207,334)
Net assets	<u>706,835</u>	<u>706,835</u>

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	583,465	583,465
Current assets	398,033	398,033
Creditors less than 1 year	(221,333)	(221,333)
Net assets	<u>760,165</u>	<u>760,165</u>

Al-Aqsa Schools Trust

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

19. Analysis of changes in net debt

	At 1 Sep 2020	Cash flows	At 31 Aug 2021
	£	£	£
Cash at bank and in hand	<u>376,397</u>	<u>(52,288)</u>	<u>324,109</u>

20. Related parties

During the previous year, Long Ditton Trust, of which Mr I B Hewitt is a trustee provided a loan to the charity of £30,000 and was included on other creditors. During this year Long Ditton Trust converted this in to a donation which was included in donations and legacies and so not longer payable.