

ILM SCHOOLS

England & Wales · Charity number 1106782

Details

Other names	CARDIFF COMMUNITY ISLAMIC SCHOOL LTD, CARDIFF MUSLIM PRIMARY SCHOOL LTD
Status	Registered
Legal form	Charitable company
Company number	05166750
Registered	2004-11-15
Register	View on the Charity Commission register

Contact

Address
ILM School
Merthyr Street
Cathays
Cardiff
CF24 4JL

Phone 02920342040

Email trustees@ilmschools.org

Website <https://ilmschools.org>

Activities

Objects: a) To advance the education of school-age children in Cardiff and surrounding areas, in the national curriculum subjects, through the establishment and maintenance of a nursery, primary school, secondary school, and provision for post-16 education. b) To advance the education of school-age children in Cardiff and surrounding areas, in the subject of Islamic Studies, through the establishment and maintenance of a nursery, primary school, secondary school, and provision for post-16 education. c) To advance the Islamic religion for the benefit of the public by providing prayer facilities for Muslim pupils and staff, by providing children with an accurate and progressive understanding of Islam, and by liaising with RE teachers in state schools to provide advice on the teaching of the Islamic faith. d) To establish and operate a community centre or hub at the school, providing facilities, extracurricular activities, educational workshops, cultural events, and other community-focused initiatives for parents, families, and members of the wider community in Cardiff and surrounding areas, fostering inclusivity, civic engagement, and community cohesion

Activities: To advance the education of school-age children in Cardiff and surrounding areas, in the national curriculum subjects and in Islamic studies, through the establishment and maintenance of a nursery, primary

school, secondary school, and provision for post-16 education.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** CARDIFF
- Cardiff

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£864,216	£847,211	£375,089	40
2023-08-31	£511,586	£410,857	£358,084	25
2022-08-31	£342,000	£339,000	-	-
2021-08-31	£376,000	£358,000	-	-
2020-08-31	£483,000	£356,000	-	-

Trustees

Name	Role	Appointed
Ahmed Azam	Chair	2025-01-26
Fahmeeda Bibi		2025-03-03
Zahid Mahmood		2025-06-23

ILM SCHOOLS

England & Wales - Charity number 1106782

Accounts

REGISTERED COMPANY NUMBER: 05166750 (England and Wales)

REGISTERED CHARITY NUMBER: 1106782

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2024
for
ILM Schools Ltd

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FOR THE YEAR ENDED 31 AUGUST 2024

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ILM Schools Ltd

Report of the Trustees **FOR THE YEAR ENDED 31 AUGUST 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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 2019).

STRATEGIC REPORT

Charity Information

During the year, the charity underwent a rebranding process and is now officially known as ILM Schools Ltd. A new high school was successfully established at Harlech Court, Bute Terrace, Cardiff, CF10 2FE, catering to students from Year 6 to Year 8 with approximately 76 students enrolled. The primary school continued operations at its established premises on Merthyr Street, Cardiff, CF24 4JL.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The current objectives of the charity are:

- a) To advance the education of school-age children in Cardiff and surrounding areas, in the national curriculum subjects, through the establishment and maintenance of a nursery, primary school, secondary school, and provision for post-16 education.
- b) To advance the education of school-age children in Cardiff and surrounding areas, in the subject of Islamic Studies, through the establishment and maintenance of a nursery, primary school, secondary school, and provision for post-16 education.
- c) To advance the Islamic religion for the benefit of the public by providing prayer facilities for Muslim pupils and staff, by providing children with an accurate and progressive understanding of Islam, and by liaising with RE teachers in state schools to provide advice on the teaching of the Islamic faith.
- d) To establish and operate a community centre or hub at the school, providing facilities, extracurricular activities, educational workshops, cultural events, and other community-focused initiatives for parents, families, and members of the wider community in Cardiff, fostering inclusivity, civic engagement, and community cohesion.

There were no significant changes to the overall governance and management structure during the year, apart from meeting legal requirements associated with the establishment of the new school site at Harlech Court.

Key achievements this year include the successful planning for relocation to a permanent school building. A group of investors facilitated the purchase of Raglan House, Malthouse Avenue, Pontprennau, Cardiff, CF23 8BA. The charity signed a lease for this site and began refurbishments to develop a high-quality educational environment. The new facility boasts a state-of-the-art science laboratory, dedicated biology lab, ICT suite, events hall, and on-site gym.

Academic Year 2023–24 Overview

The academic year 2023–24 marked a period of significant development for CMPS, with the expansion to a new site accommodating pupils in Years 6, 7, and 8. Following a highly positive Estyn report in June 2022, there was increased demand within the community for the school to grow into a high school setting.

In response, the Senior Management Team worked diligently to recruit new staff and develop a Key Stage 3 curriculum

aligned with the school's ethos and vision. CMHS completed its first academic year at Harlech Court with notable success, as both pupils and staff adapted well to the new systems and curriculum.

Although the Headteacher's time was shared across both sites, pupils achieved sound outcomes overall. Some areas were identified as requiring greater focus, particularly in light of the increased number of pupils presenting with additional learning needs (ALN), English as an Additional Language (EAL), or pre-existing learning gaps—especially in Year 6. The expansion to two Year 6 classes brought in many new pupils, many of whom required additional support in literacy and mathematics. These challenges were reflected in a slight dip in end-of-Key Stage results for both Literacy and Maths. Nevertheless, individual pupil progress remained strong, with overall progress measures of 88% in Maths and 90% in English.

End of Key Stage	Level	Subject	2021-22	2022-23	2023-24
Key Stage 1 (End of Year2)	Level 2	English	95%	84%	90%
		Maths	80%	90%	78%
	Level 3	English	30%	32%	14%
		Maths	20%	21%	15%
Key Stage 2 (End of Year6)	Level 4	English	75%	95%	80%
		Maths	88%	100%	78%
	Level 5	English	20%	41%	21%
		Maths	10%	14%	23%

This academic year was a challenging one for the Board of Trustees, with the strategic planning of setting up a new school. We are now planning for the next phase and the gradual phased approach towards a full high school setting.

Plans for the Future

Looking forward, the charity plans to:

- Strengthen community engagement and outreach initiatives.
- Launch and deliver GCSE programmes as the student body progresses.
- Enhance its internal leadership and management structure to support sustainable growth.
- Continue to strive for excellence in both academic and Islamic education across all phases.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05166750 (England and Wales)

Registered Charity number

1106782

Registered office

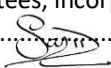
Merthyr Street
Cardiff
CF24 4JL

Trustees (as of August 2024)

- Mr Ibrahim Ahmed Muhammad
- Mr Sajid Hussain
- Mrs Abada Akhtar (Secretary)
- Mrs Momena Khatun Ali
- Ms Mumtaz Aslam

Independent Examiner

Faraz Raza
Chartered Certified Accountants

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on..... and signed on the board's behalf by:.....Sajid Hussain.....

**Independent Examiner's Report to the Trustees of
ILM Schools Ltd**

Independent examiner's report to the trustees of ILM Schools Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Faraz Raza
Chartered Certified Accountant

Date:
30/06/2025

ILM Schools Ltd
Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME			
Income and Donations	2	<u>864,216</u>	<u>511,586</u>
EXPENDITURE ON Charitable activities CHARITABLE			
	3		
		842,992	406,164
Depreciation		<u>4,219</u>	<u>4,693</u>
Total		<u>847,211</u>	<u>410,857</u>
NET INCOME		17,005	100,729
RECONCILIATION OF FUNDS			
Total funds brought forward		358,084	257,355
		_____	_____
TOTAL FUNDS CARRIED FORWARD		<u>375,089</u>	<u>358,084</u>

The notes form part of these financial statements

ILM Schools Ltd
Balance Sheet
31 AUGUST 2024

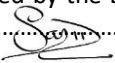
	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	8	168,817	3,510
CURRENT ASSETS			
Debtors	9	55,203	55,203
Cash at bank		<u>174,781</u>	<u>319,233</u>
		229,984	374,436
CREDITORS			
Amounts falling due within one year	10	(23,712)	(19,862)
		—————	—————
NET CURRENT ASSETS		<u>206,272</u>	<u>354,574</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		375,089	358,084
		—————	—————
NET ASSETS		<u>375,089</u>	<u>358,084</u>
FUNDS	11		
Unrestricted funds		<u>375,089</u>	<u>358,084</u>
TOTAL FUNDS		<u>375,089</u>	<u>358,084</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on ...29/06/2025.....
and were signed on its behalf by: 

The notes form part of these financial statements

ILM Schools Ltd
Cash Flow Statement
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>25,074</u>	<u>70,081</u>
Net cash provided by operating activities		<u>25,074</u>	<u>70,081</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(169,526)</u>	-
Net cash (used in)/provided by investing activities		<u>(169,526)</u>	-
		-----	-----
Change in cash and cash equivalents in the reporting period		(144,452)	70,081
Cash and cash equivalents at the beginning of the reporting period		<u>319,233</u>	-
Cash and cash equivalents at the end of the reporting period		<u><u>174,781</u></u>	<u><u>319,233</u></u>

The notes form part of these financial statements

ILM Schools Ltd
Notes to the Cash Flow Statement
FOR THE YEAR ENDED 31 AUGUST 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	17,005	100,729
Adjustments for:		
Depreciation charges	4,219	4,693
Increase in debtors	-	(55,203)
Increase in creditors	<u>3,850</u>	<u>19,862</u>
Net cash provided by operations	<u><u>25,074</u></u>	<u><u>70,081</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/9/23	Cash flow	At 31/8/24
	£	£	£
Net cash			
Cash at bank	<u>319,233</u>	<u>(144,452)</u>	<u>174,781</u>
	<u>319,233</u>	<u>(144,452)</u>	<u>174,781</u>
Total	<u><u>319,233</u></u>	<u><u>(144,452)</u></u>	<u><u>174,781</u></u>

Notes to the Financial Statements
FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Income

	2024	2023
	£	£
Donations	94,617	122,331
School tuition fees	756,546	347,558
Misc income	7,758	11,117
Facilities hire	-	3,600
Fundraising events	<u>5,295</u>	<u>26,980</u>
	<u>864,216</u>	<u>511,586</u>

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2024

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
CHARITABLE	<u>842,992</u>

4. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	<u>4,219</u>	<u>4,693</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year, one trustee (Sajid Hussain) received remuneration in connection with services provided to the charity, which were not as part of their role as a trustee. The total amount paid was £44,000.

The payment was made in accordance with the charity's governing document and/or was approved in advance by the board of trustees and in line with the charity's conflicts of interest policy. The services provided were necessary to the charity's operations and represented value for money.

No other trustees received any remuneration or reimbursement of expenses during the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

6. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	389,409	237,932
Social security costs	5,543	3,377
Other pension costs	<u>6,125</u>	<u>1,897</u>
	<u>401,077</u>	<u>243,206</u>

The average monthly number of employees during the year was as follows:

<u>2024</u>	<u>2023</u>
-------------	-------------

No employees received emoluments in excess of £60,000.

ILM Schools Ltd

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>511,586</u>
 EXPENDITURE ON	
Charitable activities	
CHARITABLE	406,164
Other	<u>4,693</u>
Total	<u>410,857</u>
 NET INCOME	100,729
 RECONCILIATION OF FUNDS	
Total funds brought forward	257,355
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u><u>358,084</u></u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 September 2023	-	25,494	26,943	-	52,437
Additions	<u>153,367</u>	-	<u>10,459</u>	<u>5,700</u>	<u>169,526</u>
At 31 August 2024	<u>153,367</u>	<u>25,494</u>	<u>37,402</u>	<u>5,700</u>	<u>221,963</u>
 DEPRECIATION					
At 1 September 2023	-	25,494	23,433	-	48,927
Charge for year	-	<u>2,794</u>	-	<u>1,425</u>	<u>4,219</u>
At 31 August 2024	-	<u>28,288</u>	<u>23,433</u>	<u>1,425</u>	<u>53,146</u>
 NET BOOK VALUE					
At 31 August 2024	<u>153,367</u>	<u>(2,794)</u>	<u>13,969</u>	<u>4,275</u>	<u>168,817</u>
At 31 August 2023	-	-	<u>3,510</u>	-	<u>3,510</u>

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2024

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	46,103	46,103
Other debtors	<u>9,100</u>	<u>9,100</u>
	<u>55,203</u>	<u>55,203</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	20,287	20,286
Social security and other taxes	3,425	-
Other creditors	<u>-</u>	<u>(424)</u>
	<u>23,712</u>	<u>19,862</u>

11. MOVEMENT IN FUNDS

	At 1/9/23	Net movement in funds	At 31/8/24
	£	£	£
Unrestricted funds			
General fund	358,084	17,005	375,089
	<u>358,084</u>	<u>17,005</u>	<u>375,089</u>
TOTAL FUNDS	<u>358,084</u>	<u>17,005</u>	<u>375,089</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	864,216	(847,211)	17,005
	<u>864,216</u>	<u>(847,211)</u>	<u>17,005</u>
TOTAL FUNDS	<u>864,216</u>	<u>(847,211)</u>	<u>17,005</u>

Comparatives for movement in funds

	At 1/9/22	Net movement in funds	At 31/8/23
	£	£	£
Unrestricted funds			
General fund	257,355	100,729	358,084
	<u>257,355</u>	<u>100,729</u>	<u>358,084</u>
TOTAL FUNDS	<u>257,355</u>	<u>100,729</u>	<u>358,084</u>

ILM Schools Ltd

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	511,586	(410,857)	100,729
	_____	_____	_____
TOTAL FUNDS	<u>511,586</u>	<u>(410,857)</u>	<u>100,729</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/22 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	257,355	117,734	375,089
	_____	_____	_____
TOTAL FUNDS	<u>257,355</u>	<u>117,734</u>	<u>375,089</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,375,802	(1,258,068)	117,734
	_____	_____	_____
TOTAL FUNDS	<u>1,375,802</u>	<u>(1,258,068)</u>	<u>117,734</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

ILM Schools Ltd

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2024

	2024	2023
	£	£
INCOME		
Donations	94,617	122,331
School tuition fees	756,546	347,558
Misc income	7,758	11,117
Facilities hire	-	3,600
Fundraising events	<u>5,295</u>	<u>26,980</u>
	<u>864,216</u>	<u>511,586</u>
Total incoming resources	864,216	511,586
EXPENDITURE		
Charitable activities		
Wages	389,409	237,932
Social security	5,543	3,377
Pensions	6,125	1,897
Sundries	59,103	27,704
Travel	86	4,924
Rent	2,859	1,650
Rates and water	8,113	9,580
Light and heating	19,200	6,420
Cleaning and refuse	18,328	2,082
Telephone and broadband	2,217	1,035
Printing and stationary	10,887	25,990
Staff welfare	-	855
Donations	5,018	4,120
Bank charges	861	10,035
Insurance	11,340	11,979
Equipment	-	27,718
Computer software	2,550	600
Repairs and maintenance	16,149	1,714
Training and education	1,781	555
Accountancy	8,129	-
Legal and professional fees	12,337	25,997
Sub contractors	185,280	-
Advertising and marketing	68,243	-
Catering	612	-
Service charges	<u>8,822</u>	<u>-</u>
	842,992	406,164
Other		
Plant and machinery	-	3,815
Fixtures and fittings	2,794	878
Motor vehicles	<u>1,425</u>	<u>-</u>
	4,219	4,693

This page does not form part of the statutory financial statements

ILM Schools Ltd

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2024

	2024	2023
	<u>£</u>	<u>£</u>
Total resources expended	<u>847,211</u>	<u>410,857</u>
Net income	<u><u>17,005</u></u>	<u><u>100,729</u></u>

This page does not form part of the statutory financial statements

ILM SCHOOLS

England & Wales - Charity number 1106782

Accounts

Cardiff Muslim Primary School Ltd

Company No: 05166750

(Registered Charity no: 1106782)

Independent Examiner Report and Financial Statements

Year ended: 31 August 2023

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Legal and administrative information during the year ended 31 August 2023

Executive Committee:

Director, Chairperson	Mr. Sajid Hussain
Vice Chairperson	Mr. Ibrahim Ahmed
Director, Secretary & Education	
HR & Finance	Mr. Ibrahim Ahmed
Director- Maintenance	
Director- Education Lead	

Registered Office: Cardiff Muslim Primary School Ltd
Merthyr Street
Cathays
CF24 6JL

Independent Examiners: Sivapalan & Co
Chartered Certified Accountants
168 City Road
Cardiff, CF24 3JE

Bankers: HSBC Bank
56 Queen Street
Cardiff
CF10 2PX

Annual Report of the Management Committee for the Year to 31 August 2023

Cardiff Muslim Primary School Ltd is registered with the Charity Commission and has charitable status for taxation purposes.

Structure, governance and management

The charity is constituted as a Limited Company and is governed according to its memorandum and articles of association. New trustees are appointed at the Annual General Meeting by way of election.

Board of Trustees:

The Charity is administered by a management committee, comprising:

Director, Chairperson	Mr. Sajid Hussain
Vice Chairperson	Mr. Ibrahim Ahmed
Director, Secretary & Education	
Director - Maintenance	
Director - Education Lead	
HR & Finance	Mr. Ibrahim Ahmed

Other relevant persons:

Head teacher	Mr. Sakhawat Ali (Resigned on November
2022) Deputy Head teacher	Mrs. Naeela Minhas

Appointment of Trustees

The charity is constituted as a Limited Company and is governed according to its memorandum and articles of association.

Cardiff Muslim Primary School's Policy for the appointment of new governor trustees is normally by means of elections at the Annual General Meetings.

All custodian trustees are appointed by the Board of Governors. The new governor trustees are normally provided with 'Guidelines for Governors' a manual of good practice and are required to confirm that they accept their responsibility as detailed by the charity commission recommendations in respect of charity trustees and the constitution of Cardiff Muslim Primary School Ltd.

Organisational Structure

The Executive Committee currently consists of six Trustees, who, along with the Board of Governors, meet regularly to discuss and review the financial position, the fund raising strategy and all other charity matters, with all major decisions being made at these meetings. Day to day minor matters is delegated to the staff and volunteers.

Objects and Activities

The Charity's objects are supported by the charity's sole activity. The Objectives of the charity is to

- (i) advance the education of school age children in Cardiff, in the national curriculum subjects, through the establishment and maintenance of a primary school.
- (ii) advance the education of school age children in Cardiff, in the subject of Islamic Studies, through the establishment and maintenance of a primary school.
- (iii) advance the Islamic religion for the benefit of the public by providing prayer facilities for Muslim pupils and staff, by providing children with an accurate and progressive understanding of Islam, and by liaising with RE teachers in state schools to provide advice on the teaching of the Islamic faith.

Achievements and Performance

For the 2022/23 academic year subject co-coordinators were appointed to ensure effective monitoring and evaluation of teaching and learning. The implementation of these systems has resulted in a great improvement in the KS2 children's learning as evident in the table below.

KS1 results were lower this year due to children with little or no English language. They were given additional support during lessons which has helped in bridging the gap in class.

	Level	Subject	2020-21	2021-22	2022-23
Key Stage 1	Level 2	English	65%	95%	84%
		Math'	80%	80%	90%
	Level 3	English	30%	30%	32%
		Math'	22%	20%	21%
Key Stage 2	Level 4	English	47%	75%	95%
		Math'	74%	88%	100%
	Level 5	English	60%	20%	41%
		Math'	48%	10%	14%

At the end of Key Stage 1 (Infants) the national expectations is for a Year 2 child to gain National Curriculum Level 2 in English and Math's. This means that a child that gains NC Level 3 is working above the national expectation and is of above average ability and performance.

Similarly at the end of Key Stage 2 (Juniors) the national expectations is for a Year 6 child to gain NC Level 4 in English and Math's. This means that a child that gains NC Level 5 is working above the national expectation and is of above average ability and performance.

The trustees congratulate all pupils and staff for working so hard to achieve these results.

Internal Control and Risk Management

The trustees have the responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that the charity is operating efficiently and effectively, its assets are safeguarded against unauthorized use or disposition, that proper records are maintained and financial information used within the charity or for publication is reliable and the charity complies with relevant laws and regulations.

The Trustees actively review on a regular basis the principal risks which the charity faces, notably the threat arising from any prolonged decline in voluntary income, and believe that the systems which have been established to enable the production of regular reports in all financial and operational areas will effectively mitigate these risks.

Public Benefit Statement

In furtherance of the objectives of the Centre, the Trustees of Cardiff Muslim Primary School Ltd have complied with the duty in S17 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act.

Financial review

At the end of the financial year 2022/2023, the balance sheet reserve is in surplus. It has been an extremely positive year for the school, as we have finally reached a healthy financial position. The increase in the number of pupils, higher fee income, and corporate hire all contributed to this success, alongside successful fundraising campaigns, generous donations, and careful management of overheads. The continued focus on improving the standard of the school and increasing pupil numbers should see the charity succeed further in the short to medium term.

I report on the accounts of the company for the year ended 31 August 2023, which are set out on pages 6 to 8.

Statement of Management committee's Responsibilities

The accounts have been prepared in accordance 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 (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 01 January 2015.

The accounts have been prepared to give a true and fair view of the state of affairs of the charity and of its financial activities for that period and have departed from the Charities (Accounts & Reports) Regulation 2008 only to the extent required to provide a 'true and fair view'. This departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather the accounting and Reporting by Charities: Statement of Recommended Practice effective from 01 April 2005 which has since been withdrawn.

Charity Law requires the management committee to prepare a Profit and Loss account and statement of assets and liabilities for each year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period which properly present the charity's income and expenditure for the year together with its assets and liabilities at the end of the year and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the management committee is required to:-

- a) Select Suitable policies and then apply them consistently;
- b) Make judgments and estimates that are reasonable and prudent;
- c) State whether the policies adopted are in accordance with the appropriate SORP on Accounting by charities and the Accounting Regulations and with applicable accounting Standards, Subject to any material departures disclosed and explained in the financial statements

The management committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with regulations stipulated in the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Statement as to Disclosure of information to Independent Examiners

So far as the management committee is aware, there is no relevant information of which the charity's Independent reviewers are unaware and each Trustee has taken steps that he ought to have taken as a Trustee in order to make himself aware of any relevant information and to establish that the charity's Independent examiners are aware of that information.

A resolution proposing that Sivapalan & Co be re-appointed as Independent examiner of the charity will be put to the Annual General Meeting.

Mr. Sajid Hussain
(Chairperson)

Dated:

For an on behalf of the Management Committee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARDIFF MUSLIM PRIMARY SCHOOL LTD FOR THE YEAR ENDED 31 AUGUST 2023

I report on the accounts of the Trust for the year ended 31 August 2023, which are set out on pages 6 to 11

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts (financial Statement) in accordance 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdraw.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and, that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- Which gives me reasonable cause to believe that, in any material respect, the requirements
 - (a) To keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. R Sivapalan
Date: Sivapalan & Co
Chartered Certified Accountants
168 City Road
Cardiff
CF24 3JE

Statement of Financial Activities for the year ended 31 August 2023.

	Unrestricted Funds £	2023		2022
		Restricted Funds £	Total Funds £	Total Funds £
Notes				
<u>Incoming Resources</u>				
Tuition Fees	347,558	-	347,558	308,499
Grants				
Donation	122,331	-	122,331	14,529
Gift Aid				
Other (School bags/Uncat/Room Hire/Fundraising)	32,026	-	32,026	12,824
Reimbursement	9,671	-	9,671	6,520
Total Income	511,586	-	511,586	342,372
<u>Resources Expensed</u>				
<u>Education</u>				
Material	19,257	-	19,257	12,632
Training	555	-	555	187
Pension	1,897	-	1,897	1,353
Net wages & Salaries	237,932	-	237,932	225,034
PAYE & NI	3,377	-	3,377	3,050
Temporary Staff and CRB	24,797	-	24,797	20,555
<u>Building Costs</u>				
Insurance	4,120	-	4,120	3,554
Waste				
Rent & Rates	11,230	-	11,230	3,462
Repairs & Maintenance	37,753	-	37,753	8,487
Light & Heat	6,420	-	6,420	7,585
Depreciation	4,693	-	4,693	7,924
Cleaning	2,082	-	2,082	1,302
Water				
<u>Administrative Expenses</u>				
Telephone	1,035	-	1,035	856
Photocopier	6,473	-	6,473	5,841
Marketing				-
Stationary	260	-	260	
Sundries (Misc. & Rec Dis & Uncat Ext)	27,704	-	27,704	11,119
Computer Software & Hardware	11,979	-	11,979	9,316
Accountancy & Other Legal Services	1,800	-	1,800	11,880
Advertising & Promotion	1,714	-	1,714	-
<u>Finance Costs</u>				
Interest Charges				
Bank Charges	855	-	855	2,127
<u>Other</u>				
Travel & Trips (Travel & Subs & Trips)	4,924	-	4,924	2,896
Total Expenditure	(410,857)	-	(410,857)	(339,160)
Net income / (expenditure)	100,729	-	100,729	3,212
Total Funds at 1 September 22	257,355	-	257,355	254,143
Total Funds at 31 August 23	358,084	-	358,084	257,355

All of the above results are derived from continuing activities.

Income and Expenditure account for the year ended 31 August 2023

		2023		2022	
Notes	£	£	£	£	
Income					
Charitable activities		347,558		308,499	
Fundraising		26,980		22,442	
Other		127,377		11,431	
Reimbursement		9,671		-	
Grants		-		-	
		<u>511,586</u>		<u>342,372</u>	
Expenditure					
Education	(287,815)		(262,811)		
Building Costs	(66,298)		(32,314)		
Administration Expenses	(50,965)		(39,012)		
Finance Costs	(855)		(2,127)		
Other	(4,924)		(2,896)		
		<u>(410,857)</u>		<u>(339,160)</u>	
Net Surplus / (Deficit) For the Year		<u>100,729</u>		<u>3,212</u>	

Statement of Assets and Liabilities as at 31 August 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangibles assets	2	3,510	8,203
Current assets			
Debtors	3	55,204	33,462
Cash at Bank and in hand		321,348	230,778
		<u>376,552</u>	<u>264,240</u>
Creditors: amounts falling due within one year	4	(21,978)	(15,088)
Net Current Assets		<u>354,574</u>	<u>249,152</u>
Total assets less Current liabilities		<u>358,084</u>	<u>257,355</u>
Creditors: amounts falling due after one year		-	-
Net Assets		<u>358,084</u>	<u>257,355</u>
Funds:			
Unrestricted Funds		358,084	257,355
Restricted Funds		-	-
Total Funds		<u>358,084</u>	<u>257,355</u>

Trustees' Declaration

These accounts have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and 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 (FRS102) published on 16 July 2014 and notes form part of these financial statements.

We approved these accounts and confirm that we made available all relevant records and information for their preparation.

For the financial year in question the charity was entitled to exemption under section 477 of the Companies Act 2006 relating to smaller entities (effective January 2015). No members have required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Management acknowledges their responsibility for complying with the requirements of the act with respect to accounting records and for the preparation of accounts.

Directors' Responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 19 July 2024 and signed on its behalf by

Mr. Sajid Hussain
(Chairperson)

msuh

Mr. Ibrahim Ahmed
(Vice Chairperson)

Date:

Date: 26/07/2024

Notes to the Financial Statements for the year ended 31 August 2023

1) Accounting policies

(a) Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the charities statement of Recommended Practice (SORP) FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) , reporting requirement of the companies Act 2006 and the charities Act 2011 as it apply from 1 January 2015.

(b) Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, the trustees are virtually certain they will receive the resources and the amount can be quantified with sufficient reliability.

(c) Resources expended

All expenditure is accounted for on an accrual basis, and has been classified under headings that aggregate all costs related to the category.

(d) Fund accounting

Unrestricted General funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Unrestricted Designated Funds are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.

Restricted Funds are funds that can only be used for particular restricted purposes with in the objects of the charity. Restrictions arise when specified by the donor, or when funds are raised for particular restricted purposes.

(e) Tangible fixed assets and depreciation

Depreciation is calculated to write off cost or valuation, less estimated residual value, of the tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods are as follows

	2023	2022
Computer Equipment	33% Straight Line	33% Straight Line
Fixtures and Fittings	20% Reducing Balance	20% Reducing Balance

(f) Taxation

The charity is exempt from tax on income and gains falling within S478 of the Taxes Act 2010 or S256 of the Taxation of chargeable Gains Act 1992 to the extent that these are applied to its charitable objects, No tax Charges have arisen in the charity.

Notes to the Financial Statements for the year ended 31 August 2023(Continued)

2) Tangible fixed assets

	Computer Equipment	Fixture and Fittings	Total
	£	£	£
COST			
At 1 September 2022	25,494	26,943	52,437
Additions		-	
	<u>25,494</u>	<u>26,943</u>	<u>52,437</u>
DEPRECIATION			
At 1 September 2022	21,679	22,555	44,234
Charge for Year	3,815	878	4,693
	<u>25,484</u>	<u>23,433</u>	<u>48,927</u>
NET BOOK VALUE			
At 31 August 2023	<u>0</u>	<u>3,510</u>	<u>3,510</u>
At 31 August 2022	<u>3,815</u>	<u>4,388</u>	<u>8,203</u>

3) Debtors

	2023	2022
	£	£
Amounts due within one year:		
Tuition Fees	46,104	24,162
Other Debtors	9,100	9,300
	<u>55,204</u>	<u>33,462</u>

4) Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	20,286	5,761
Taxation and social security	1,117	1,117
Accruals and Deferred income	575	8,210
	<u>21,978</u>	<u>15,088</u>

5) Creditors: amounts falling due after one year

	2023 £	2022 £
Bank Loan	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

6) Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022

Trustees' Expenses

No Trustee were re-imbrued amount for any expenses defrayed during the year ended 31 August 2023

7) Analysis of Funds

	As at 01 September 2022 £	Incoming Resources £	Resources Expended £	As at 31 August 2023 £
Total unrestricted funds	257,355	511,586	(410,857)	358,084
Total restricted funds	-	-	-	-
	<u>257,355</u>	<u>511,586</u>	<u>(410,857)</u>	<u>358,084</u>
Total Funds	<u><u>257,355</u></u>	<u><u>511,586</u></u>	<u><u>(410,857)</u></u>	<u><u>358,084</u></u>

8) Net assets between funds

	As at 01 September 2022 £	Increase/ (Decrease) Total Assets £	(Increase)/ Decrease Net Liabilities £	As at 31 August 2023 £
General reserve	257,355	107,619	(6,890)	358,084
Total Unrestricted funds	<u>257,355</u>	<u>107,619</u>	<u>(6,890)</u>	<u>358,084</u>
Restricted funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u><u>257,355</u></u>	<u><u>107,619</u></u>	<u><u>(6,890)</u></u>	<u><u>358,084</u></u>

ILM SCHOOLS

England & Wales - Charity number 1106782

Accounts

Cardiff Muslim Primary School Ltd

Company No: 05166750

(Registered Charity no: 1106782)

Independent Examiner Report and Financial Statements

Year ended: 31 August 2022

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Charity balance sheet	9
Notes forming part of the financial statements	10-12

Legal and administrative information during the year ended 31 August 2022

Executive Committee:

Director,Chairperson	Mr Sajid Hussain
Vice Chairperson	Mr Ibrahim Ahmed
Director,Secretary & Education	
HR & Finance	Mr Ibrahim Ahmed
Director- Maintenance	
Director- Education Lead	

Registered Office: **Cardiff Muslim Primary School Ltd**
Merthyr Street
Cathays
CF24 6JL

Independent Examiners: **Sivapalan & Co**
Chartered Certified Accountants
168 City Road
Cardiff, CF24 3JE

Bankers: **HSBC Bank**
56 Queen Street
Cardiff
CF10 2PX

Annual Report of the Management Committee for the Year to 31 August 2022

Cardiff Muslim Primary School Ltd is registered with the Charity Commission and has charitable status for taxation purposes.

Structure, governance and management

The charity is constituted as a Limited Company and is governed according to its memorandum and articles of association. New trustees are appointed at the Annual General Meeting by way of election.

Board of Trustees:**The Charity is administered by a management committee, comprising:**

Director, Chairperson	Mr Sajid Hussain
Vice Chairperson	Mr. Ibrahim Ahmed
Director, Secretary & Education	
Director - Maintenance	
Director - Education Lead	
HR & Finance	Mr. Ibrahim Ahmed

Other relevant persons:

Headteacher	Mr Sakhawat Ali (Resigned on November 2022)
Deputy Headteacher	Mrs Naeela Minhas

Appointment of Trustees

The charity is constituted as a Limited Company and is governed according to its memorandum and articles of association.

Cardiff Muslim Primary School's Policy for the appointment of new governor trustees is normally by means of elections at the Annual General Meetings.

All custodian trustees are appointed by the Board of Governors. The new governor trustees are normally provided with 'Guidelines for Governors' a manual of good practice and are required to confirm that they accept their responsibility as detailed by the charity commission recommendations in respect of charity trustees and the constitution of Cardiff Muslim Primary School Ltd.

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The Executive Committee currently consists of six Trustees, who, along with the Board of Governors, meet regularly to discuss and review the financial position, the fund raising strategy and all other charity matters, with all major decisions being made at these meetings. Day to day minor matters are delegated to the staff and volunteers.

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The Charity's objects are supported by the charity's sole activity. The Objectives of the charity is to

- (i) to advance the education of school age children in Cardiff, in the national curriculum subjects, through the establishment and maintenance of a primary school.
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- (iii) to advance the Islamic religion for the benefit of the public by providing prayer facilities for Muslim pupils and staff, by providing children with an accurate and progressive understanding of Islam, and by liaising with RE teachers in state schools to provide advice on the teaching of the Islamic faith.

For the 2021/22 academic year subject co-ordinators were appointed to ensure effective monitoring and evaluation of teaching and learning. The implementation of these systems has resulted in a great improvement in the KS2 children's learning as evident in the table below.

KS1 results were lower this year due to children with little or no English language. They were given additional support during lessons which has helped in bridging the gap in class.

	Level	Subject	2019-20	2020-21	2021-22
Key Stage 1	Level 2	English	74%	65%	95%
		Maths	78%	80%	80%
	Level 3	English	32%	30%	30%
		Maths	28%	22%	20%
Key Stage 2	Level 4	English	78%	47%	75%
		Maths	72%	74%	88%
	Level 5	English	64%	60%	20%
		Maths	54%	48%	10%

At the end of Key Stage 1 (Infants) the national expectations is for a Year 2 child to gain National Curriculum Level 2 in English and Maths. This means that a child that gains NC Level 3 is working above the national expectation and is of above average ability and performance.

Similarly at the end of Key Stage 2 (Juniors) the national expectations is for a Year 6 child to gain NC Level 4 in English and Maths. This means that a child that gains NC Level 5 is working above the national expectation and is of above average ability and performance.

The trustees congratulate all pupils and staff for working so hard to achieve these results.

Internal Control and Risk Management.

The trustees have the responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that the charity is operating efficiently and effectively, its assets are safeguarded against unauthorized use or disposition, that proper records are maintained and financial information used within the charity or for publication is reliable and the charity complies with relevant laws and regulations.

The Trustees actively review on a regular basis the principal risks which the charity faces, notably the threat arising from any prolonged decline in voluntary income, and believe that the systems which have been established to enable the production of regular reports in all financial and operational areas will effectively mitigate these risks.

Public Benefit Statement

In furtherance of the objectives of the Centre, the Trustees of Cardiff Muslim Primary School Ltd have complied with the duty in S17 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act.

Financial review

At the end of the financial year 2021/2022, the balance sheet reserve is in surplus. An extremely positive year for the school as we have finally reached a healthy position for the school. Increase in the number of pupils, increased fee income, and corporate hire played a part, alongside successful fundraising campaigns, generous donations and careful management of overheads. The continued focus on improving the standard of the school and increasing pupil numbers should see the charity succeed further in the short to medium term.

I report on the accounts of the company for the year ended 31 August 2022, which are set out on pages 7 to 9.

Statement of Management committee's Responsibilities

The accounts have been prepared in accordance 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 (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 01 January 2015.

The accounts have been prepared to give a true and fair view of the state of affairs of the charity and of its financial activities for that period and have departed from the Charities (Accounts & Reports) Regulation 2008 only to the extent required to provide a 'true and fair view'. This departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the accounting and Reporting by Charities: Statement of Recommended Practice effective from 01 April 2005 which has since been withdrawn.

Charity Law requires the management committee to prepare a Profit and Loss account and statement of assets and liabilities for each year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period which properly present the charity's income and expenditure for the year together with its assets and liabilities at the end of the year and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the management committee is required to:-

- a) Select Suitable policies and then apply them consistently;
- b) Make judgments and estimates that are reasonable and prudent;
- c) State whether the policies adopted are in accordance with the appropriate SORP on Accounting by charities and the Accounting Regulations and with applicable accounting Standards, Subject to any material departures disclosed and explained in the financial statements

The management committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with regulations stipulated in the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Statement as to Disclosure of information to Independent Examiners

So far as the management committee is aware, there is no relevant information of which the charity's Independent reviewers are unaware and each Trustee has taken steps that he ought to have taken as a Trustee in order to make himself aware of any relevant information and to establish that the charity's Independent examiners are aware of that information.

A resolution proposing that Sivapalan & Co be re-appointed as Independent examiner of the charity will be put to the Annual General Meeting.

Mr Sajid Hussain
(Chairperson)

Dated:

For an on behalf of the Management Committee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARDIFF MUSLIM PRIMARY SCHOOL LTD FOR THE YEAR ENDED 31 AUGUST 2022

I report on the accounts of the Trust for the year ended 31 August 2022, which are set out on pages 7 to 11

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts (financial Statement) in accordance 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdraw.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- Which gives me reasonable cause to believe that, in any material respect, the requirements
 - (a) To keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr R Sivapalan
Sivapalan & Co
Chartered Certified Accountants
168 City Road
Cardiff
CF24 3JE

Date:

Statement of Financial Activities for the year ended 31 August 2022.

			2022	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Notes	£	£	£	£
<u>Incoming Resources</u>				
Tuition Fees	308,499	-		301,351
Grants		-		52,745
Donation	14,529	-		14,150
Gift Aid		-		
Other (School bags/Uncat/Room Hire/Fundraising)	12,824	-		7,782
Reimbursement	6,520	-		
Total Income	342,372	-		376,028
<u>Resources Expensed</u>				
<u>Education</u>				
Material	7,609	-		8,136
Training	187	-		1,504
Pension	1,353	-		1,456
Net wages & Salaries	244,179	-		262,311
PAYE & NI	3,050	-		4,527
Temporary Staff and CRB	1,410	-		292
<u>Building Costs</u>				
Insurance	3,554	-		2,567
Waste		-		
Rent & Rates	3,462	-		3,230
Repairs & Maintenance	8,487	-		8,097
Light & Heat	7,585	-		6,531
Depreciation	7,924	-		8,054
Cleaning	1,302	-		2,678
Water		-		
<u>Administrative Expenses</u>				
Telephone	856	-		954
Photocopier	5,841	-		3,676
Marketing		-		-
Stationary	5,023	-		2,696
Sundries (Misc & Rec Dis & Uncat Exp)	11,119	-		8,946
Computer Software & Hardware	9,316	-		28,081
Accountancy & Other Legal Services	11,880	-		600
Advertising & Promotion		-		-
<u>Finance Costs</u>				
Interest Charges		-		
Bank Charges	2,127	-		2,801
<u>Other</u>				
Travel & Trips (Travel & Subs & Trips)	2,896	-		861
Total Expenditure	(339,160)	-		(357,998)
Net income / (expenditure)		-		
Total Funds at 1 September 21	254,143	-		236,113
Total Funds at 31 August 22	251,619	-		254,143

All of the above results are derived from continuing activities.

Income and Expenditure account for the year ended 31 August 2022

		2022		2021	
Notes	£	£	£	£	
Income					
Charitable activities		308,499		301,351	
Fundraising		22,442		19,497	
Other		11,431		2,435	
Reminburstment		-		-	
Grants		-		52,745	
		<u>342,372</u>		<u>376,028</u>	
Expenditure					
Education		(257,788)		(278,226)	
Building Costs		(32,314)		(31,157)	
Administration Expenses		(44,035)		(44,953)	
Finance Costs		(2,127)		(2,801)	
Other		(2,896)		(861)	
		<u>(339,160)</u>		<u>(357,998)</u>	
Net Surplus / (Deficit) For the Year					
		<u>3,212</u>		<u>18,030</u>	

Statement of Assets and Liabilities as at 31 August 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangibles assets	2	8,203	10,405
Current assets			
Debtors	3	30,938	47,562
Cash at Bank and in hand		230,778	214,047
		<u>261,716</u>	<u>261,609</u>
Creditors: amounts falling due within one year	4	(15,038)	(17,871)
Net Current Assets		<u>246,628</u>	<u>243,738</u>
Total assets less Current liabilities		<u>254,831</u>	<u>254,143</u>
Creditors: amounts falling due after one year		-	-
Net Assets		<u>254,831</u>	<u>254,143</u>
Funds:			
Unrestricted Funds		254,831	254,143
Restricted Funds		-	-
Total Funds		<u>254,831</u>	<u>254,143</u>

Trustees' Declaration

These accounts have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and 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 (FRS102) published on 16 July 2014 and notes form part of these financial statements.

We approved these accounts and confirm that we made available all relevant records and information for their preparation.

For the financial year in question the charity was entitled to exemption under section 477 of the Companies Act 2006 relating to smaller entities (effective January 2015). No members have required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Management acknowledge their responsibility for complying with the requirements of the act with respect to accounting records and for the preparation of accounts.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 26 May 2023 and signed on its behalf by

Mr Sajid Hussain
(Chairperson)

Date:

Mr Ibrahim Ahmed
(Vice Chairperson)

Date:

Notes to the Financial Statements for the year ended 31 August 2022**1) Accounting policies****(a) Basis of preparation**

The accounts have been prepared under the historical cost convention and in accordance with the charities statement of Recommended Practice (SORP) FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) , reporting requirement of the companies Act 2006 and the charities Act 2011 as it apply from 1 January 2015.

(b) Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, the trustess are virtually certain they will receive the resources and the amount can be quantified with sufficient reliability.

(c) Resources expended

All expenditure is accounted for on an accrual basis, and has been classified under headings that aggregate all costs related to the category.

(d) Fund accounting

Unrestricted General funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Unrestricted Designated Funds are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.

Restricted Funds are funds that can only be used for particular restricted purposes with in the objects of the charity. Restrictions arise when specified by the donor, or when funds are raised for particular restricted purposes.

(e) Tangible fixed assets and depreciation

Depreciation is calculated to write off cost or valuation, less estimated residual value, of the tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods are as follows

	2022	2021
Computer Equipment	33% Straight Line	33% Straight Line
Fixtures and Fittings	20% Reducing Balance	20% Reducing Balance

(f) Taxation

The charity is exempt from tax on income and gains falling within S478 of the Taxes Act 2010 or S256 of the Taxation of chargeable Gains Act 1992 to the extent that these are applied to its charitable objects, No tax Charges have arisen in the charity.

2) Tangible fixed assets

	Computer Equipment	Fixture and Fittings	Total
	£	£	£
COST			
At 1 September 2021	19,772	26,943	46,715
Additions	5,772	-	5,772
	<u>25,494</u>	<u>26,943</u>	<u>52,437</u>
DEPRECIATION			
At 1 September 2021	15,218	20,092	36,310
Charge for Year	6,461	1,463	7,924
	<u>21,679</u>	<u>22,555</u>	<u>44,234</u>
NET BOOK VALUE			
At 31 August 2022	<u>3,815</u>	<u>4,338</u>	<u>8,203</u>
At 31 August 2021	<u>4,554</u>	<u>5,851</u>	<u>10,405</u>

3) Debtors

	2022	2021
	£	£
Amounts due within one year:		
Tuition Fees	21,638	37,562
Other Debtors	9,300	10,000
	<u>30,938</u>	<u>47,562</u>

4) Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	5,761	9,881
Taxation and social security	1,117	930
Accruals and Deferred income	8,210	7,060
	<u>15,088</u>	<u>17,871</u>

5) Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank Loan	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

6) Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021

Trustees' Expenses

No Trustee were Re-imbursed amount for any expenses defrayed during the year ended 31 August 2022

7) Analysis of Funds

	As at 01 September 2021	Incoming Resources	Resources Expended	As at 31 August 2022
	£	£	£	£
Total unrestricted funds	254,143	342,372	(339,160)	251,619
Total restricted funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Funds	254,143	342,372	(339,160)	251,619
	<u><u>254,143</u></u>	<u><u>342,372</u></u>	<u><u>(339,160)</u></u>	<u><u>251,619</u></u>

8) Net assets between funds

	As at 01 September 2021	Increase/ (Decrease) Total Assets	(Increase)/ Decrease Net Liabilities	As at 31 August 2022
	£	£	£	£
General reserve	254,143	(2,095)	2,783	254,831
Total Unrestricted funds	<u>254,143</u>	<u>(2,095)</u>	<u>2,783</u>	<u>254,831</u>
Restricted funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	254,143	(2,095)	2,783	254,831
	<u><u>254,143</u></u>	<u><u>(2,095)</u></u>	<u><u>2,783</u></u>	<u><u>254,831</u></u>

ILM SCHOOLS

England & Wales - Charity number 1106782

Accounts

Cardiff Muslim Primary School Ltd

Company No: 05166750

(Registered Charity no: 1106782)

Independent Examiner Report and Financial Statements

Year ended: 31 August 2021

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Legal and administrative information during the year ended 31 August 2021

Executive Committee:

Director,Chairperson	Mr Sajid Hussain
Vice Chairperson	Mr Ibrahim Ahmed
Director,Secretary & Education	
HR & Finance	Sophia Khan
Director- Maintenance	
Director- Education Lead	

Registered Office: **Cardiff Muslim Primary School Ltd**
Merthyr Street
Cathays
CF24 6JL

Independent Examiners: **Sivapalan & Co**
Chartered Certified Accountants
168 City Road
Cardiff, CF24 3JE

Bankers: **HSBC Bank**
56 Queen Street
Cardiff
CF10 2PX

Annual Report of the Management Committee for the Year to 31 August 2021

Cardiff Muslim Primary School Ltd is registered with the Charity Commission and has charitable status for taxation purposes.

Structure, governance and management

The charity is constituted as a Limited Company and is governed according to its memorandum and articles of association. New trustees are appointed at the Annual General Meeting by way of election.

Board of Trustees:**The Charity is administered by a management committee, comprising:**

Director, Chairperson	Mr Sajid Hussain
Vice Chairperson	Mr. Ibrahim Ahmed
Director, Secretary & Education	
Director - Maintenance	
Director - Education Lead	
HR & Finance	Ms Sophia Khan

Other relevant persons:

Headteacher	Mr Sakhawat Ali
Deputy Headteacher	Mrs Naeela Minhas

Appointment of Trustees

The charity is constituted as a Limited Company and is governed according to its memorandum and articles of association.

Cardiff Muslim Primary School's Policy for the appointment of new governor trustees is normally by means of elections at the Annual General Meetings.

All custodian trustees are appointed by the Board of Governors. The new governor trustees are normally provided with 'Guidelines for Governors' a manual of good practice and are required to confirm that they accept their responsibility as detailed by the charity commission recommendations in respect of charity trustees and the constitution of Cardiff Muslim Primary School Ltd.

Organisational Structure

The Executive Committee currently consists of six Trustees, who, along with the Board of Governors, meet regularly to discuss and review the financial position, the fund raising strategy and all other charity matters, with all major decisions being made at these meetings. Day to day minor matters are delegated to the staff and volunteers.

Objects and Activities

The Charity's objects are supported by the charity's sole activity. The Objectives of the charity is to

- (i) to advance the education of school age children in Cardiff, in the national curriculum subjects, through the establishment and maintenance of a primary school.
- (ii) to advance the education of school age children in Cardiff, in the subject of Islamic Studies, through the establishment and maintenance of a primary school.
- (iii) to advance the Islamic religion for the benefit of the public by providing prayer facilities for Muslim pupils and staff, by providing children with an accurate and progressive understanding of Islam, and by liaising with RE teachers in state schools to provide advice on the teaching of the Islamic faith.

For the 2020/21 academic year subject co-ordinators were appointed to ensure effective monitoring and evaluation of teaching and learning. The implementation of these systems has resulted in a great improvement in the KS2 children's learning as evident in the table below. KS1 results were lower this year due to children with little or no English language. They were given additional support during lessons which has helped in bridging the gap in class.

	Level	Subject	2018-19	2019-20	2020-21
Key Stage 1	Level 2	English	74%	65%	65%
		Maths	78%	80%	65%
	Level 3	English	32%	30%	15%
		Maths	28%	22%	10%
Key Stage 2	Level 4	English	78%	47%	100%
		Maths	72%	74%	100%
	Level 5	English	64%	60%	17.6%
		Maths	54%	48%	23.5%

At the end of Key Stage 1 (Infants) the national expectations is for a Year 2 child to gain National Curriculum Level 2 in English and Maths. This means that a child that gains NC Level 3 is working above the national expectation and is of above average ability and performance.

Similarly at the end of Key Stage 2 (Juniors) the national expectations is for a Year 6 child to gain NC Level 4 in English and Maths. This means that a child that gains NC Level 5 is working above the national expectation and is of above average ability and performance.

The trustees congratulate all pupils and staff for working so hard to achieve these results.

Internal Control and Risk Management.

The trustees have the responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that the charity is operating efficiently and effectively, its assets are safeguarded against unauthorized use or disposition, that proper records are maintained and financial information used within the charity or for publication is reliable and the charity complies with relevant laws and regulations.

The Trustees actively review on a regular basis the principal risks which the charity faces, notably the threat arising from any prolonged decline in voluntary income, and believe that the systems which have been established to enable the production of regular reports in all financial and operational areas will effectively mitigate these risks.

Public Benefit Statement

In furtherance of the objectives of the Centre, the Trustees of Cardiff Muslim Primary School Ltd have complied with the duty in S17 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act.

Financial review

At the end of the financial year 2020/2021, the balance sheet reserve is in surplus. An extremely positive year for the school as we have finally reached a healthy position for the school. Increase in the number of pupils, increased fee income, and corporate hire played a part, alongside successful fundraising campaigns, generous donations and careful management of overheads. The continued focus on improving the standard of the school and increasing pupil numbers should see the charity succeed further in the short to medium term.

I report on the accounts of the company for the year ended 31 August 2021, which are set out on pages 7 to 9.

Statement of Management committee's Responsibilities

The accounts have been prepared in accordance 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 (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 01 January 2015.

The accounts have been prepared to give a true and fair view of the state of affairs of the charity and of its financial activities for that period and have departed from the Charities (Accounts & Reports) Regulation 2008 only to the extent required to provide a 'true and fair view'. This departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the accounting and Reporting by Charities: Statement of Recommended Practice effective from 01 April 2005 which has since been withdrawn.

Charity Law requires the management committee to prepare a Profit and Loss account and statement of assets and liabilities for each year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period which properly present the charity's income and expenditure for the year together with its assets and liabilities at the end of the year and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the management committee is required to:-

- a) Select Suitable policies and then apply them consistently;
- b) Make judgments and estimates that are reasonable and prudent;
- c) State whether the policies adopted are in accordance with the appropriate SORP on Accounting by charities and the Accounting Regulations and with applicable accounting Standards, Subject to any material departures disclosed and explained in the financial statements

The management committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with regulations stipulated in the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Statement as to Disclosure of information to Independent Examiners

So far as the management committee is aware, there is no relevant information of which the charity's Independent reviewers are unaware and each Trustee has taken steps that he ought to have taken as a Trustee in order to make himself aware of any relevant information and to establish that the charity's Independent examiners are aware of that information.

A resolution proposing that Sivapalan & Co be re-appointed as Independent examiner of the charity will be put to the Annual General Meeting.

Mr Sajid Hussain
(Chairperson)

Dated:

For an on behalf of the Management Committee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARDIFF MUSLIM PRIMARY SCHOOL LTD FOR THE YEAR ENDED 31 AUGUST 2021

I report on the accounts of the Trust for the year ended 31 August 2021, which are set out on pages 7 to 11

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts (financial Statement) in accordance 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdraw.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- Which gives me reasonable cause to believe that, in any material respect, the requirements
 - (a) To keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr R Sivapalan
Sivapalan & Co
Chartered Certified Accountants
168 City Road
Cardiff
CF24 3JE

Date:

Statement of Financial Activities for the year ended 31 August 2021.

			2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Notes	£	£	£	£
<u>Incoming Resources</u>				
Tuition Fees	301,351	-	301,351	300,272
Grants	52,745	-	52,745	-
Donation	14,150	-	14,150	26,039
Gift Aid		-		-
Other (School bags/Uncat/Room Hire/Fundraising)	7,782	-	7,782	154,090
Reimbursement		-		2,767
Total Income	376,028	-	376,028	483,168
<u>Resources Expensed</u>				
<u>Education</u>				
Material	8,136	-	8,136	22,702
Training	1,504	-	1,504	2,069
Pension	1,456	-	1,456	2,454
Net wages & Salaries	262,311	-	262,311	266,744
PAYE & NI	4,527	-	4,527	6,874
Temporary Staff and CRB	292	-	292	517
<u>Building Costs</u>				
Insurance	2,567	-	2,567	2,417
Waste		-		-
Rent & Rates	3,230	-	3,230	1,275
Repairs & Maintenance	8,097	-	8,097	7,373
Light & Heat	6,531	-	6,531	4,479
Depreciation	8,054	-	8,054	8,430
Cleaning	2,678	-	2,678	2,674
Water		-		1,543
<u>Administrative Expenses</u>				
Telephone	954	-	954	1,161
Photocopier	3,676	-	3,676	7,784
Marketing	-	-	-	-
Stationary	2,696	-	2,696	-
Sundries (Misc & Rec Dis & Uncat Exp)	8,946	-	8,946	2,812
Computer Software & Hardware	28,081	-	28,081	4,353
Accountancy & Other Legal Services	600	-	600	7,198
Advertising & Promotion	-	-	-	-
<u>Finance Costs</u>				
Interest Charges		-		-
Bank Charges	2,801	-	2,801	1,459
<u>Other</u>				
Travel & Trips (Travel & Subs & Trips)	861	-	861	1,569
Total Expenditure	(357,998)	-	(357,998)	(355,887)
Net income / (expenditure)		-		127,281
Total Funds at 1 September 20	236,113	-	236,113	108,832
Total Funds at 31 August 21	254,143	-	254,143	236,113

All of the above results are derived from continuing activities.

Income and Expenditure account for the year ended 31 August 2021

		2021		2020	
Notes	£	£	£	£	£
Income					
Charitable activities		301,351		300,272	
Fundraising		19,497		31,580	
Other		2,435		148,549	
Reminburstment		-		2,767	
Grants		52,745		-	
		<u>376,028</u>		<u>483,168</u>	
Expenditure					
Education	(278,226)		(301,360)		
Building Costs	(31,157)		(28,191)		
Administration Expenses	(44,953)		(23,308)		
Finance Costs	(2,801)		(1,459)		
Other	(861)		(1,569)		
		<u>(357,998)</u>		<u>(355,887)</u>	
Net Surplus / (Deficit) For the Year					
		<u>18,030</u>		<u>127,281</u>	

Statement of Assets and Liabilities as at 31 August 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangibles assets	2	10,405	18,459
Current assets			
Debtors	3	47,562	47,885
Cash at Bank and in hand		214,047	192,336
		<u>261,609</u>	<u>240,221</u>
Creditors: amounts falling due within one year	4	(17,871)	(22,567)
Net Current Assets		<u>243,738</u>	<u>217,654</u>
Total assets less Current liabilities		<u>254,143</u>	<u>236,113</u>
Creditors: amounts falling due after one year		-	-
Net Assets		<u>254,143</u>	<u>236,113</u>
Funds:			
Unrestricted Funds		254,143	236,113
Restricted Funds		-	-
Total Funds		<u>254,143</u>	<u>236,113</u>

Trustees' Declaration

These accounts have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and 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 (FRS102) published on 16 July 2014 and notes form part of these financial statements.

We approved these accounts and confirm that we made available all relevant records and information for their preparation.

For the financial year in question the charity was entitled to exemption under section 477 of the Companies Act 2006 relating to smaller entities (effective January 2015). No members have required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Management acknowledge their responsibility for complying with the requirements of the act with respect to accounting records and for the preparation of accounts.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 24 May 2022 and signed on its behalf by

Mr Sajid Hussain
(Chairperson)

Date:

Mr Ibrahim Ahmed
(Vice Chairperson)

Date:

Notes to the Financial Statements for the year ended 31 August 2021**1) Accounting policies****(a) Basis of preparation**

The accounts have been prepared under the historical cost convention and in accordance with the charities statement of Recommended Practice (SORP) FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) , reporting requirement of the companies Act 2006 and the charities Act 2011 as it apply from 1 January 2015.

(b) Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, the trustess are virtually certain they will receive the resources and the amount can be quantified with sufficient reliability.

(c) Resources expended

All expenditure is accounted for on an accrual basis, and has been classified under headings that aggregate all costs related to the category.

(d) Fund accounting

Unrestricted General funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Unrestricted Designated Funds are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.

Restricted Funds are funds that can only be used for particular restricted purposes with in the objects of the charity. Restrictions arise when specified by the donor, or when funds are raised for particular restricted purposes.

(e) Tangible fixed assets and depreciation

Depreciation is calculated to write off cost or valuation, less estimated residual value, of the tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods are as follows

	2021	2020
Computer Equipment	33% Straight Line	33% Straight Line
Fixtures and Fittings	20% Reducing Balance	20% Reducing Balance

(f) Taxation

The charity is exempt from tax on income and gains falling within S478 of the Taxes Act 2010 or S256 of the Taxation of chargeable Gains Act 1992 to the extent that these are applied to its charitable objects, No tax Charges have arisen in the charity.

2) Tangible fixed assets

	Computer Equipment	Fixture and Fittings	Total
	£	£	£
COST			
At 1 September 2020	19,772	26,943	46,715
Additions	-	-	-
	<u>19,772</u>	<u>26,943</u>	<u>46,715</u>
DEPRECIATION			
At 1 September 2020	8,627	19,629	28,256
Charge for Year	6,591	1,463	8,054
	<u>15,218</u>	<u>21,092</u>	<u>36,310</u>
NET BOOK VALUE			
At 31 August 2021	<u>4,554</u>	<u>5,851</u>	<u>10,405</u>
At 31 August 2020	<u>11,145</u>	<u>7,314</u>	<u>18,459</u>

3) Debtors

	2021	2020
	£	£
Amounts due within one year:		
Tuition Fees	37,562	46,720
Other Debtors	10,000	1,165
	<u>47,562</u>	<u>47,885</u>

4) Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade Creditors	9,881	4,858
Taxation and social security	930	930
Accruals and Deferred income	7,060	16,779
	<u>17,871</u>	<u>22,567</u>

5) Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank Loan	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

6) Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020

Trustees' Expenses

No Trustee were Re-imbursed amount for any expenses defrayed during the year ended 31 August 2021

7) Analysis of Funds

	As at 01 September 2020	Incoming Resources	Resources Expended	As at 31 August 2021
	£	£	£	£
Total unrestricted funds	236,113	376,028	(357,998)	254,143
Total restricted funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Funds	236,113	376,028	(357,998)	254,143
	<u><u>236,113</u></u>	<u><u>376,028</u></u>	<u><u>(357,998)</u></u>	<u><u>254,143</u></u>

8) Net assets between funds

	As at 01 September 2020	Increase/ (Decrease) Total Assets	(Increase)/ Decrease Net Liabilities	As at 31 August 2021
	£	£	£	£
General reserve	236,113	13,334	4,696	254,143
Total Unrestricted funds	<u>236,113</u>	<u>13,334</u>	<u>4,696</u>	<u>254,143</u>
Restricted funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	236,113	13,334	4,696	254,143
	<u><u>236,113</u></u>	<u><u>13,334</u></u>	<u><u>4,696</u></u>	<u><u>254,143</u></u>

ILM SCHOOLS

England & Wales - Charity number 1106782

Accounts

Cardiff Muslim Primary School Ltd

Company No: 05166750

(Registered Charity no: 1106782)

Independent Examiner Report and Financial Statements

Year ended: 31 August 2020

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Legal and administrative information during the year ended 31 August 2020

Executive Committee:

Director,Chairperson	Mr Sajid Hussain
Vice Chairperson	Mr Ibrahim Habib
Director,Secretary & Education	Momena Ali
HR & Finance	Sophia Khan
Director- Maintenance	Tariq Mehmood
Director- Education Lead	Haddijatou Sallah

Registered Office: Cardiff Muslim Primary School Ltd
Merthyr Street
Cathays
CF24 6JL

Independent Examiners: Sivapalan & Co
Chartered Certified Accountants
168 City Road
Cardiff, CF24 3JE

Bankers: HSBC Bank
56 Queen Street
Cardiff
CF10 2PX

Annual Report of the Management Committee for the Year to 31 August 2020

Cardiff Muslim Primary School Ltd is registered with the Charity Commission and has charitable status for taxation purposes.

Structure, governance and management

The charity is constituted as a Limited Company and is governed according to its memorandum and articles of association. New trustees are appointed at the Annual General Meeting by way of election.

Board of Trustees:

The Charity is administered by a management committee, comprising:

Director, Chairperson	Mr Sajid Hussain
Vice Chairperson	Mr. Ibrahim Habib
Director, Secretary & Education	Ms Momena Ali
Director - Maintenance	Mr Tariq Mehmood
Director - Education Lead	Mr Haddijatou Sallah
HR & Finance	Ms Sophia Khan

Other relevant persons:

Headteacher	Mr Sakhawat Ali
Deputy Headteacher	Mrs Naeela Minhas

Appointment of Trustees

The charity is constituted as a Limited Company and is governed according to its memorandum and articles of association.

Cardiff Muslim Primary School's Policy for the appointment of new governor trustees is normally by means of elections at the Annual General Meetings.

All custodian trustees are appointed by the Board of Governors. The new governor trustees are normally provided with 'Guidelines for Governors' a manual of good practice and are required to confirm that they accept their responsibility as detailed by the charity commission recommendations in respect of charity trustees and the constitution of Cardiff Muslim Primary School Ltd.

Organisational Structure

The Executive Committee currently consists of six Trustees, who, along with the Board of Governors, meet regularly to discuss and review the financial position, the fund raising strategy and all other charity matters, with all major decisions being made at these meetings. Day to day minor matters are delegated to the staff and volunteers.

Objects and Activities

The Charity's objects are supported by the charity's sole activity. The Objectives of the charity is to

- (i) to advance the education of school age children in Cardiff, in the national curriculum subjects, through the establishment and maintenance of a primary school.
- (ii) to advance the education of school age children in Cardiff, in the subject of Islamic Studies, through the establishment and maintenance of a primary school.
- (iii) to advance the Islamic religion for the benefit of the public by providing prayer facilities for Muslim pupils and staff, by providing children with an accurate and progressive understanding of Islam, and by liaising with RE teachers in state schools to provide advice on the teaching of the Islamic faith.

For the 2019/20 academic year subject co-ordinators were appointed to ensure effective monitoring and evaluation of teaching and learning. The implementation of these systems has resulted in a great improvement in the KS2 children's learning as evident in the table below. KS1 results were lower this year due to children with little or no English language. They were given additional support during lessons which has helped in bridging the gap in class.

	Level	Subject	2017-18	2018-19	2019-20
Key Stage 1	Level 2	English	74%	65%	72%
		Maths	78%	80%	84%
	Level 3	English	32%	30%	44%
		Maths	28%	22%	38%
Key Stage 2	Level 4	English	78%	47%	66%
		Maths	72%	74%	74%
	Level 5	English	64%	60%	56%
		Maths	54%	48%	46%

At the end of Key Stage 1 (Infants) the national expectations is for a Year 2 child to gain National Curriculum Level 2 in English and Maths. This means that a child that gains NC Level 3 is working above the national expectation and is of above average ability and performance.

Similarly at the end of Key Stage 2 (Juniors) the national expectations is for a Year 6 child to gain NC Level 4 in English and Maths. This means that a child that gains NC Level 5 is working above the national expectation and is of above average ability and performance.

The trustees congratulate all pupils and staff for working so hard to achieve these results.

Internal Control and Risk Management.

The trustees have the responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that the charity is operating efficiently and effectively, its assets are safeguarded against unauthorized use or disposition, that proper records are maintained and financial information used within the charity or for publication is reliable and the charity complies with relevant laws and regulations.

The Trustees actively review on a regular basis the principal risks which the charity faces, notably the threat arising from any prolonged decline in voluntary income, and believe that the systems which have been established to enable the production of regular reports in all financial and operational areas will effectively mitigate these risks.

Public Benefit Statement

In furtherance of the objectives of the Centre, the Trustees of Cardiff Muslim Primary School Ltd have complied with the duty in S17 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act.

Financial review

At the end of the financial year 2019/2020, the balance sheet reserve is in surplus. An extremely positive year for the school as we have finally reached a healthy position for the school. Increase in the number of pupils, increased fee income, and corporate hire played a part, alongside successful fundraising campaigns, generous donations and careful management of overheads. The continued focus on improving the standard of the school and increasing pupil numbers should see the charity succeed further in the short to medium term.

I report on the accounts of the company for the year ended 31 August 2020, which are set out on pages 7 to 9.

Statement of Management committee's Responsibilities

The accounts have been prepared in accordance 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 (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 01 January 2015.

The accounts have been prepared to give a true and fair view of the state of affairs of the charity and of its financial activities for that period and have departed from the Charities (Accounts & Reports) Regulation 2008 only to the extent required to provide a 'true and fair view'. This departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather the accounting and Reporting by Charities: Statement of Recommended Practice effective from 01 April 2005 which has since been withdrawn.

Charity Law requires the management committee to prepare a Profit and Loss account and statement of assets and liabilities for each year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period which properly present the charity's income and expenditure for the year together with its assets and liabilities at the end of the year and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the management committee is required to:-

- a) Select Suitable policies and then apply them consistently;
- b) Make judgments and estimates that are reasonable and prudent;
- c) State whether the policies adopted are in accordance with the appropriate SORP on Accounting by charities and the Accounting Regulations and with applicable accounting Standards, Subject to any material departures disclosed and explained in the financial statements

The management committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with regulations stipulated in the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Statement as to Disclosure of information to Independent Examiners

So far as the management committee is aware, there is no relevant information of which the charity's Independent reviewers are unaware and each Trustee has taken steps that he ought to have taken as a Trustee in order to make himself aware of any relevant information and to establish that the charity's Independent examiners are aware of that information.

A resolution proposing that Sivapalan & Co be re-appointed as Independent examiner of the charity will be put to the Annual General Meeting.

Mr Sajid Hussain
(Chairperson)

Dated:

For an on behalf of the Management Committee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARDIFF MUSLIM PRIMARY SCHOOL LTD FOR THE YEAR ENDED 31 AUGUST 2020

I report on the accounts of the Trust for the year ended 31 August 2020, which are set out on pages 7 to 11

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts (financial Statement) in accordance 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdraw.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- Which gives me reasonable cause to believe that, in any material respect, the requirements
 - (a) To keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr R Sivapalan
Sivapalan & Co
Chartered Certified Accountants
168 City Road
Cardiff
CF24 3JE

Date: 28/5/21

Statement of Financial Activities for the year ended 31 August 2020.

			2020	2019
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Notes	£	£	£	£
<u>Incoming Resources</u>				
Tuition Fees		-	300,272	270,803
Registration Fees	-	-	-	-
Donation		-	26,039	58,675
Gift Aid	-	-	-	-
Other (School bags/Uncat/Room Hire/Fundraising)		-	154,090	21,282
Reimbursement		-	2,767	4,256
Total Income		-	483,168	355,016
<u>Resources Expensed</u>				
<u>Education</u>				
Material		-	22,702	18,751
Training		-	2,069	1,038
Pension		-	2,454	1,831
Net wages & Salaries		-	266,744	259,771
PAYE & NI		-	6,874	7,362
Temporary Staff and CRB		-	517	949
<u>Building Costs</u>				
Insurance		-	2,417	2,325
Waste		-	-	-
Rent & Rates		-	1,275	1,200
Repairs & Maintenance		-	7,373	10,677
Light & Heat		-	4,479	4,742
Depreciation		-	8,430	4,312
Cleaning		-	2,674	2,230
Water		-	1,543	4,369
<u>Administrative Expenses</u>				
Telephone		-	1,161	1,150
Photocopier		-	7,784	17,494
Marketing		-	-	-
Stationary		-	-	-
Sundries (Misc & Rec Dis & Uncat Exp)		-	2,812	4,321
Computer Software & Hardware		-	4,353	5,457
Accountancy & Other Legal Services		-	7,198	900
Advertising & Promotion		-	-	6,509
<u>Finance Costs</u>				
Interest Charges		-	-	-
Bank Charges		-	1,459	128
<u>Other</u>				
Travel & Trips (Travel & Subs & Trips)		-	1,569	3,842
Total Expenditure		-	(359,887)	(359,358)
Net income / (expenditure)		-	127,281	(4,342)
Total Funds at 1 September 19		-	108,832	113,174
Total Funds at 31 August 20		-	236,113	108,832

All of the above results are derived from continuing activities.

Income and Expenditure account for the year ended 31 August 2020

Notes	2020		2019	
	£	£	£	£
Income				
Charitable activities		300,272		270,803
Fundraising		31,580		71,353
Other		148,549		8,604
Reminburstment		2,767		4,256
		<u>483,168</u>		<u>355,016</u>
Expenditure				
Education		(301,360)		(289,702)
Building Costs		(28,191)		(29,855)
Administration Expenses		(23,308)		(35,831)
Finance Costs		(1,459)		(128)
Other		(1,569)		(3,842)
		<u>(355,887)</u>		<u>(359,358)</u>
Net Surplus / (Deficit) For the Year				
		<u>127,281</u>		<u>(4,342)</u>

Statement of Assets and Liabilities as at 31 August 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangibles assets	2	18,459	13,258
Current assets			
Debtors	3	47,885	17,239
Cash at Bank and in hand		192,336	100,126
		<u>240,221</u>	<u>117,365</u>
Creditors: amounts falling due within one year	4	(22,567)	(21,791)
Net Current Assets		<u>217,654</u>	<u>95,574</u>
Total assets less Current liabilities		<u>236,113</u>	<u>108,832</u>
Creditors: amounts falling due after one year		-	-
Net Assets		<u>236,113</u>	<u>108,832</u>
Funds:			
Unrestricted Funds		236,113	108,832
Restricted Funds		-	-
Total Funds		<u>236,113</u>	<u>108,832</u>

Trustees' Declaration

These accounts have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and 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 (FRS102) published on 16 July 2014 and notes form part of these financial statements.

We approved these accounts and confirm that we made available all relevant records and information for their preparation.

For the financial year in question the charity was entitled to exemption under section 477 of the Companies Act 2006 relating to smaller entities (effective January 2015). No members have required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Management acknowledge their responsibility for complying with the requirements of the act with respect to accounting records and for the preparation of accounts.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 24 May 2021 and signed on its behalf by

Mr Sajid Hussain
(Chairperson)

Date:

Momena Ali
(Director)

Date:

Notes to the Financial Statements for the year ended 31 August 2020**1) Accounting policies****(a) Basis of preparation**

The accounts have been prepared under the historical cost convention and in accordance with the charities statement of Recommended Practice (SORP) FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) , reporting requirement of the companies Act 2006 and the charities Act 2011 as it apply from 1 January 2015.

(b) Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, the trustees are virtually certain they will receive the resources and the amount can be quantified with sufficient reliability.

(c) Resources expended

All expenditure is accounted for on an accrual basis, and has been classified under headings that aggregate all costs related to the category.

(d) Fund accounting

Unrestricted General funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Unrestricted Designated Funds are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.

Restricted Funds are funds that can only be used for particular restricted purposes with in the objects of the charity. Restrictions arise when specified by the donor, or when funds are raised for particular restricted purposes.

(e) Tangible fixed assets and depreciation

Depreciation is calculated to write off cost or valuation, less estimated residual value, of the tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods are as follows

	2020	2019
Computer Equipment	33% Straight Line	33% Straight Line
Fixtures and Fittings	20% Reducing Balance	20% Reducing Balance

(f) Taxation

The charity is exempt from tax on income and gains falling within S478 of the Taxes Act 2010 or S256 of the Taxation of chargeable Gains Act 1992 to the extent that these are applied to its charitable objects, No tax Charges have arisen in the charity.

2) Tangible fixed assets

	Computer Equipment	Fixture and Fittings	Total
	£	£	£
COST			
At 1 September 2019	6,141	26,943	33,084
Additions	13,631	-	13,631
	<u>19,772</u>	<u>26,943</u>	<u>46,715</u>
DEPRECIATION			
At 1 September 2019	2,026	17,800	19,826
Charge for Year	6,601	1,829	8,430
	<u>8,627</u>	<u>19,629</u>	<u>28,256</u>
NET BOOK VALUE			
At 31 August 2020	<u>11,145</u>	<u>7,314</u>	<u>18,459</u>
At 31 August 2019	<u>4,115</u>	<u>9,143</u>	<u>13,258</u>

3) Debtors

	2020	2019
	£	£
Amounts due within one year:		
Tuition Fees	46,720	16,379
Other Debtors	1,165	860
	<u>47,885</u>	<u>17,239</u>

4) Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade Creditors	4,858	5,027
Taxation and social security	930	3,433
Accruals and Deferred income	16,779	13,331
	<u>22,567</u>	<u>21,791</u>

5) Creditors: amounts falling due after one year

	2020 £	2019 £
Bank Loan	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

6) Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019

Trustees' Expenses

No Trustee were Re-imbursed amount for any expenses defrayed during the year ended 31 August 2020

7) Analysis of Funds

	As at 01 September 2019 £	Incoming Resources £	Resources Expended £	As at 31 August 2020 £
Total unrestricted funds	108,832	483,168	(355,887)	236,113
Total restricted funds	-	-	-	-
	<u>108,832</u>	<u>483,168</u>	<u>(355,887)</u>	<u>236,113</u>
Total Funds	<u>108,832</u>	<u>483,168</u>	<u>(355,887)</u>	<u>236,113</u>

8) Net assets between funds

	As at 01 September 2019 £	Increase/ (Decrease) Total Assets £	(Increase)/ Decrease Net Liabilities £	As at 31 August 2020 £
General reserve	108,832	128,057	(776)	236,113
Total Unrestricted funds	<u>108,832</u>	<u>128,057</u>	<u>(776)</u>	<u>236,113</u>
Restricted funds	-	-	-	-
Total funds	<u>108,832</u>	<u>128,057</u>	<u>(776)</u>	<u>236,113</u>