AFIFAH ACADEMY

England & Wales · Charity number 1120284

Details

Other names	AFIFAH HIGH SCHOOL FOR GIRLS
Status	Registered
Legal form	Charitable company
Company number	05512936
Registered	2007-07-26
Register	View on the Charity Commission register

Contact

Address	Afifah School 86 Clifton Street Manchester M16 9GN
Phone	01618721516
Email	admin@afifah.co.uk
Website	www.afifahschool.co.uk

Activities

Objects: THE ADVANCEMENT OF EDUCATION AND TRAINING OF GIRLS, AGED 11-18 YEARS, RESIDING IN GREATER MANCHESTER, IN ACCORDANCE WITH THE PRINCIPLES, TENETS AND DOCTRINES OF THE ISLAMIC FAITH, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF A SCHOOL.

Activities: Providing a faith-based education for girls and boys in the Manchester area.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities, Amateur Sport
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** GREATER MANCHESTER
- Manchester City
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	-	-	-	-
2024-08-31	£1,129,500	£1,302,773	£399,597	72
2023-09-01	£998,362	£962,815	£553,057	73
2022-09-01	£905,132	£802,156	£518,370	34
2021-09-01	£861,598	£769,341	£415,394	34
2020-09-01	£777,594	£641,388	£375,839	60

Trustees

Name	Role	Appointed
ASIF KHAMISA	Chair	2018-04-09
Ayesha Kholwadia		2023-02-24
HAMID MAHOMED CHUNARA		2026-05-11
Homayra Timol		2023-02-24
MAHMED HANIF SIDYOT		
Siddiq Diwan		2021-09-23

Accounts

REGISTERED COMPANY NUMBER: 05512936 (England and Wales)
REGISTERED CHARITY NUMBER: 1120284

Report of the Trustees and

Audited Financial Statements for the Period 2 September 2023 to 31 August 2024

for

Afifah Academy

Prestons & Jacksons Partnership LLP
Statutory Auditors
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

Afifah Academy

Contents of the Financial Statements
for the Period 2 September 2023 to 31 August 2024

Afifah Academy

Report of the Trustees
for the Period 2 September 2023 to 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 period 2 September 2023 to 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).

Objective and Aims
The advancement of educational and training of girls, Aged 2-16 years, residing in greater Manchester, in accordance with principles, tenets and doctrines of the islamic faith, in particular but not exclusively by the provision of a school.

Achievements and Performance
Students
According to the January 2024 Department for Education (DfE) School Census, there were:

1- 106 High School students
2- 142 Primary School students
3- 35 Pre School students (Full time equivalent)

Exam Results

KS4	National Average	Afifah
Attainment 8	45.9	57.7
Progress 8	-	1.24
5+English & Maths	45.9%	73%
KS2	National Average	Afifah
Reading	**74%**	95%
Maths	**73%**	95%
Writing	**72%**	77%
KS1	National Average	Afifah
Phonics	**80%**	95%
EYFS	National Average	Afifah
GLD	66%	65%

Building and Maintenance
1- Moved main School office, Deputies offices & reception area to the front of the building- this improved the security and safeguarding of the school staff and pupils.
2- Upgraded students and staff toilets, to make for a cleaner and more comfortable environment for staff and students.

3- Renewed floor of ground floor corridor and two classrooms, again improving the outlook of the school and its environment.
4- Rendered front parapet wall - Considered health safety for the whole school community including parents, as rendering was coming away and could have become a hazard for any members of public or school community standing outside the school It also provided a more positive aesthetic as well resistance to weather.

Staff
1- Staff turnover was low throughout the year. Greater training and support were provided to staff, and the salaries were improved to bring them closer to the market rates for qualified teachers.
2- The Deputy Head Teacher of the high school resigned and was replaced to commence duties in September 2024.

Ofsted
March 2024 - Afifah retained a "Good" rating following a robust Ofsted inspection. Our SEN provision was commended, as well as cross curricula links within the Primary School.

Fees
1- High school fees were increased from £3700 to £4100 (from September 2024)
2- Primary school fees were increased from £3900 to £4300 (from September 2024)
3- On 29th July 2024, the government announced the introduction of 20% vat on private school fees, from 1st January 2025. The school engaged in an effective strategy to communicate changes to the parents concerning the government announcement.
4- The school anticipated the need for more effective accounting processes therefore Xero was introduced to assist in the production of Fees Invoices and to assist in book-keeping processes. The first Xero invoices were sent to parents in July 2024. This assisted the school in communicating statements to parents.

Fundraising Activities
Charity
1- Bake Sale £492.34
2- Place2be £520.00
3- Islamic Relief £1952.93 - raised by staff and students during Charity week, where students creatively introduced initiatives to raise funds. E.g. sponsorships, making products to sell etc.
4- Islamic Relief £1294.87
5- Year 6 pupils raised £367.00 as part of their business enterprise project, funding school resources.

Our annual Charity Fundraising Dinner in July 2024 raised £50,000 in donations and another £25,000 was pledged by individuals (over 12 months). Funds were ring-fenced for the improvements made to the building (see Building and Maintenance above).

Trips included this year:
1- Jodrell Bank
2- Pankhurst Museum
3- Edge Hill University
4- Synagogue
5- China Town
6- New Cheadle Mosque

Events
Gaza Fundraising (Nov 2023) -Supported the charity, Action for humanity - to help raise funds for Gaza - they raised just under £20,000 that day for this project. Staff and children supported them throughout the event.

FINANCIAL REVIEW

Financial position

The Charity had income from School fees and donations of £1,129,500 (2023 : £1,018,174) and the total expenses of £1,302,773 (2023 : £963,675). The net result was a deficit of £173,273 for the Period ended 31st August 2024 (2023 : £54,499) surplus for the Year ended 1st September 2023.

For the Period Ended 31st August 2024, Unrestricted funds carried forward were £399,597 which is made up of Fixed Assets- £347,542 and free reserves £52,055, (2023 : £572,870 which is made up of Fixed Assets- £349,562 and free reserves of £223,308).

The trustees are aware that the charity is running at a deficit for the year 2023/24. This was mainly due to significant capital investment in the building of £113,205, which was funded via reserves. In addition, there was a review of staff salaries with the aim to ensure consistency, which resulted in an increase in the total wage bill by £137,339. The trustees have put in place stricter cost controls and implemented a number of cost cutting measures to strengthen the charity's financial position. The trustees have reviewed the latest financial forecast for the current year (25/26), which is projecting a healthy surplus. In addition, the trustees have faith in the continuous support from the community. It is for these reasons the accounts are prepared on going concern basis.

Principal risks and uncertainties:

The trustees have considered the key risks that face the charity, including mitigative actions to deal with them, and these include:

Risks & Mitigations:
1- **Loss of students leading to reduction in income-** Smaller increase in annual fees and better marketing strategies to attract more students.
2- **Late payment of fees leading to cashflow problems-** Improved follow up on fees, healthy cashflow that can withstand some delayed fees payment.
3- **Ability to payback interest free loans-** Flexible repayment terms with lenders to ensure repayments are affordable.
4- **Insufficient reserves to deal with emergencies-** Ensure annual forecast projects a surplus to deal with emergencies.

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.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
05512936 (England and Wales)

Registered Charity number
1120284

Registered office
86 Clifton Street
Manchester
M16 9GN

Trustees/Directors
S Diwan Chaplain
A M Khamisa Chartered Management Consultant
Ms A Kholwadia Teacher
M H Sidyot Imam Muslim Priest
Ms H Timol Teacher

Auditors
Prestons & Jacksons Partnership LLP
Statutory Auditors
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

EVENTS SINCE THE END OF THE PERIOD
Information relating to events since the end of the period is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Afifah Academy for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued
Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 1 January 2026 and signed on its behalf by:

A M Khamisa - Trustee /Director

Report of the Independent Auditors to the Trustees of
Affah Academy

Opinion
We have audited the financial statements of Afifah Academy (the 'charitable company') for the period ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities including fraud is detailed below :

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities,whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory framework within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered were General Data Protection Regulation (GDPR), employment legislation, taxation legislation and anti-fraud, bribery and corruption legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Trustees about their own identification and assessment of the risks and irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with Charity Commission, review of donor audit reports, health and safety regulations, and reading of minutes of meetings of those charged with governance.

Report of the Independent Auditors to the Trustees of
Afifah Academy

Owing to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A. PATEL

Prestons & Jacksons Partnership LLP
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

Date: 2/1/26

Afifah Academy

Statement of Financial Activities
for the Period 2 September 2023 to 31 August 2024

	Notes	Period 2/9/23 to 31/8/24 Unrestricted fund £	Year Ended 1/9/23 Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Income	2	**1,129,500**	1,018,174
EXPENDITURE ON			
Charitable activities	3		
Support		**1,252,356**	945,084
Governance cost		**50,417**	18,591
Total		**1,302,773**	963,675
NET INCOME/(EXPENDITURE)		**(173,273)**	54,499
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported		**553,057**	518,371
Prior year adjustment	10	**19,813**	-
As restated		**572,870**	518,371
TOTAL FUNDS CARRIED FORWARD		**399,597**	572,870

The notes form part of these financial statements

Afifah Academy

Balance Sheet
31 August 2024

	Notes	31.8.24 Unrestricted fund £	1.9.23 Total funds as restated £
FIXED ASSETS			
Tangible assets	12	**347,542**	349,562
CURRENT ASSETS			
Debtors	13	**64,430**	48,000
Cash at bank		**109,755**	236,541
		174,185	284,541
CREDITORS			
Amounts falling due within one year	14	**(122,130)**	(39,733)
NET CURRENT ASSETS		**52,055**	244,808
TOTAL ASSETS LESS CURRENT LIABILITIES		**399,597**	594,370
CREDITORS			
Amounts falling due after more than one year	15	**-**	(21,500)
NET ASSETS		**399,597**	572,870
FUNDS	17		
Unrestricted funds		**399,597**	572,870
TOTAL FUNDS		**399,597**	572,870

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

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The notes form part of these financial statements

continued...

Afifah Academy

Balance Sheet - continued
31 August 2024

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.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on

....1 January 2026...... and were signed on its behalf by:

Khamisa

A M Khamisa - Trustee/ Director

The notes form part of these financial statements

Cash Flow Statement
for the Period 2 September 2023 to 31 August 2024

	Notes	Period 2/9/23 to 31/8/24 £	Year Ended 1/9/23 as restated £
Cash flows from operating activities			
Cash generated from operations	1	**(108,769)**	91,035
Net cash (used in)/provided by operating activities		**(108,769)**	91,035
Cash flows from investing activities			
Purchase of tangible fixed assets		**(18,017)**	(8,963)
Net cash used in investing activities		**(18,017)**	(8,963)
Change in cash and cash equivalents in the reporting period		**(126,786)**	82,072
Cash and cash equivalents at the beginning of the reporting period		**236,541**	154,469
Cash and cash equivalents at the end of the reporting period		**109,755**	236,541

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Period 2 September 2023 to 31 August 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Period 2/9/23 to 31/8/24	Year Ended 1/9/23 as restated
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(173,273)**	54,499
Adjustments for:		
Depreciation charges	**20,037**	19,625
Increase in debtors	**(16,430)**	-
Increase in creditors	**60,897**	16,911
Net cash (used in)/provided by operations	**(108,769)**	91,035

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 2/9/23	Cash flow	At 31/8/24
	£	£	£
Net cash			
Cash at bank	**236,541**	**(126,786)**	**109,755**
	236,541	**(126,786)**	**109,755**
Total	**236,541**	**(126,786)**	**109,755**

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.

The comparative figures for the year to 1 Sep 2023 are unaudited.

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.

Short Leasehold -5% on Reducing balance method

Fixtures & Fittings -18% on cost

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.

continued...

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

Concessionary loans
Interest free loans (Karze Hasna) from the community are accounted for as due within one year.

2. INCOME

	Period 2/9/23 to 31/8/24	Year Ended 1/9/23 as restated
	£	£
Donations	**28,254**	18,808
Gift aid	**1,770**	2,000
Fundraising Income	**50,317**	-
Fees and Registration	**867,141**	709,037
Pupil Support	**149,783**	248,001
Educational Resources	**3,293**	22,043
Food Sales	**13,861**	13,161
Premises Hire	**6,130**	4,333
Other Income	**8,951**	791
	1,129,500	1,018,174

continued...

3. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 4)
	£
Support	**1,252,356**
Governance cost	**50,417**
	1,302,773

4. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Support	**1,251,436**	**920**	**-**	**1,252,356**
Governance cost	**-**	**-**	**50,417**	**50,417**
	1,251,436	**920**	**50,417**	**1,302,773**

5. NET INCOME/(EXPENDITURE)

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

	Period 2/9/23 to 31/8/24	Year Ended 1/9/23 as restated
	£	£
Depreciation - owned assets	**20,037**	19,625
Hire of plant and machinery	**9,484**	4,920

continued...

6. AUDITORS' REMUNERATION

	Period 2/9/23 to 31/8/24 £	Year Ended 1/9/23 as restated £
Audit fees	**4,000**	-
Other non-audit services	**2,000**	-
	6,000	-

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2024 nor for the year ended 1 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2024 nor for the year ended 1 September 2023.

8. STAFF COSTS

	Period 2/9/23 to 31/8/24 £	Year Ended 1/9/23 as restated £
Wages and salaries	**831,294**	720,748
Social security costs	**40,269**	20,781
Other pension costs	**8,825**	5,674
	880,388	747,203

continued...

8. STAFF COSTS - continued

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

	Period 2/9/23 to 31/8/24	Year Ended 1/9/23 as restated
Charitable	**64**	65
Admin and Management	**8**	8
	72	73

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund as restated £
INCOME AND ENDOWMENTS FROM	
Income	1,018,174
EXPENDITURE ON	
Charitable activities	
Support	945,084
Governance cost	18,591
Total	963,675
NET INCOME	54,499
RECONCILIATION OF FUNDS	
Total funds brought forward	518,371
TOTAL FUNDS CARRIED FORWARD	572,870

continued...

10. PRIOR YEAR ADJUSTMENT

A prior year adjustment relating to the overstatement of pupil deposits was identified during the year. The prior year closing balance of pupil deposits was previously reported at £34,618 but should have been £14,805. Accordingly, an adjustment of £19,813 has been made to opening retained earnings to correct errors made over number of years.

11. KEY MANAGEMENT PERSONNEL

The Key Management Personnel comprises of the Board of Trustees and the Head Teacher.

12. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
COST			
At 2 September 2023	**424,117**	**8,963**	**433,080**
Additions	**16,980**	**1,037**	**18,017**
At 31 August 2024	**441,097**	**10,000**	**451,097**
DEPRECIATION			
At 2 September 2023	**81,905**	**1,613**	**83,518**
Charge for year	**17,960**	**2,077**	**20,037**
At 31 August 2024	**99,865**	**3,690**	**103,555**
NET BOOK VALUE			
At 31 August 2024	**341,232**	**6,310**	**347,542**
At 1 September 2023	342,212	7,350	349,562

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	1.9.23 as restated
	£	£
Trade debtors	64,341	48,000
Other debtors	89	-
	64,430	48,000

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	1.9.23 as restated
	£	£
Trade creditors	31,893	-
Social security and other taxes	-	7,679
Other creditors	60,037	28,354
Karze Hasna	30,200	3,700
	122,130	39,733

Karze Hasna are interest free concessionary loans from the community repayable on request.

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.24	1.9.23 as restated
	£	£
Karze Hasna	-	21,500

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.24	1.9.23 as restated
	£	£
Within one year	9,344	9,344
Between one and five years	18,339	27,683
	27,683	37,027

continued...

17. MOVEMENT IN FUNDS

	At 2/9/23	Prior year adjustment	Net movement in funds	At 31/8/24
	£	£	£	£
Unrestricted funds				
General fund	**553,057**	**19,813**	**(173,273)**	**399,597**
TOTAL FUNDS	**553,057**	**19,813**	**(173,273)**	**399,597**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**1,129,500**	**(1,302,773)**	**(173,273)**
TOTAL FUNDS	**1,129,500**	**(1,302,773)**	**(173,273)**

Comparatives for movement in funds

	At 2/9/22	Net movement in funds	At 1/9/23
	£	£	£
Unrestricted funds			
General fund	518,371	54,499	572,870
TOTAL FUNDS	518,371	54,499	572,870

continued...

17. 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	1,018,174	(963,675)	54,499
TOTAL FUNDS	1,018,174	(963,675)	54,499

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31st August 2024 and for the year ended 1st September 2023.

19. POST BALANCE SHEET EVENTS

In December 2024, the charity acquired the freehold property they are operating from for a total consideration of £700,000. The acquisition was completed after the reporting period and therefore has not been reflected in the balance sheet as at 31st August 2024.This is a non-adjusting post balance sheet event in accordance with FRS 102.

Detailed Statement of Financial Activities
for the Period 2 September 2023 to 31 August 2024

	Period 2/9/23 to 31/8/24 £	Year Ended 1/9/23 as restated £
INCOME AND ENDOWMENTS		
Income		
Donations	**28,254**	18,808
Gift aid	**1,770**	2,000
Fundraising Income	**50,317**	-
Fees and Registration	**867,141**	709,037
Pupil Support	**149,783**	248,001
Educational Resources	**3,293**	22,043
Food Sales	**13,861**	13,161
Premises Hire	**6,130**	4,333
Other Income	**8,951**	791
	1,129,500	1,018,174
Total incoming resources	**1,129,500**	1,018,174
EXPENDITURE		
Support costs		
Management		
Wages and salaries	**831,294**	720,748
Social security	**40,269**	20,781
Pensions	**8,825**	5,674
Hire of plant and machinery	**9,484**	4,920
Rates and water	**7,497**	6,673
Insurance	**9,527**	8,953
Light and heat	**21,502**	16,937
Telephone	**2,169**	2,092
Postage and stationery	**998**	-
IT and website	**2,225**	-
Travelling and subsistence	**-**	8,557
Staff training and welfare	**9,905**	11,021
Carried forward	**943,695**	806,356

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Period 2 September 2023 to 31 August 2024

	Period 2/9/23 to 31/8/24	Year Ended 1/9/23 as restated
	£	£
Management		
Brought forward	**943,695**	806,356
Rent	**16,500**	19,900
Cleaning	**3,139**	3,225
Events	**7,381**	3,451
Examination fees	**8,262**	4,589
Subscription	**16,601**	6,738
Educational resources	**39,051**	32,953
School canteen	**17,536**	8,728
Donation	**3,768**	1,361
Supply staff	**36,536**	-
Trip	**13,514**	-
Repairs and renewals	**113,205**	30,928
Software	**12,211**	6,403
Depreciation	**20,037**	19,625
	1,251,436	944,257
Finance		
Bank charges	**920**	827
Governance costs		
Auditors' remuneration	**6,000**	-
Other legal & professional	**14,223**	17,001
Book keeping	**5,400**	1,590
Consultancy	**24,794**	-
	50,417	18,591
Total resources expended	**1,302,773**	963,675
Net (expenditure)/income	**(173,273)**	54,499

Accounts

ZAHEER & COMPANY

CHARTERED CERTIFIED ACCOUNTANTS

AFIFAH ACADEMY

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED 1ST SEPTEMBER 2023

COMPANY REGISTRATION NO: 05512936

CHARITY REGISTRATION NO: 1120284

63 Kingsway - Burnage - Manchester M19 2LL
Tel: 0161 - 248 9898 - Fax: 0161 - 248 9899 - E-mail: farroukh@zaheerandco.com - www.zaheerandco.co.uk
VAT Registration Number: 741 2871 39
Partners: Mr. Farroukh Zaheer (FCCA), Mr. Qaisar Abbas (FCCA), Mr. Wajid Latif (FCCA), Mrs. Neelam Zaheer

Afifah Academy

CONTENTS

Afifah Academy

TRUSTEES AND PROFESSIONAL ADVISORS

COMPANY NO.	5512936
CHARITY NO.	1120284
TRUSTEES:	SIDDIQ DIWAN ASIF KHAMISA AYESHA KHOLWADIA (Appointed 23rd February 2023) HOMAYRA TIMOL (Appointed 23rd February 2023) ABDUL HUY MALEK (Resigned 1st November 2022) HAMID MAHOMED CHUNARA (Resigned 13th October 2022) MAHMED HANIF SIDYOT
BUSINESS ADDRESS:	AFIFAH SCHOOL 86 CLIFTON STREET MANCHESTER M16 9GN
BANKERS:	NATIONAL WESTMINSTER BANK PLC 438 BARLOW MOOR CHORLTON CUM HARDY MANCHESTER
ACCOUNTANTS:	ZAHEER AND COMPANY 63 KINGSWAY BURNAGE MANCHESTER M19 2LL

Afifah School

Trustees Report

for the Year ending 31st August 2023

Students

According to the January 2023 Department for Education (DfE) School Census, there were:

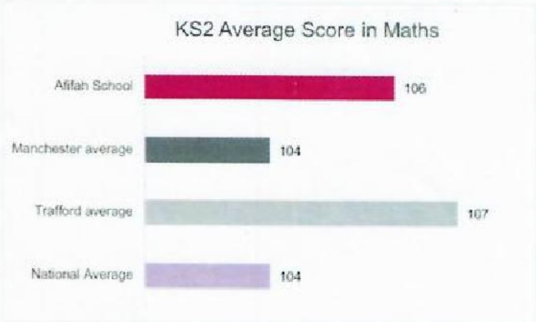
- 99 High School students
- 136 Primary School students
- 32 Pre School students (Full time equivalent)

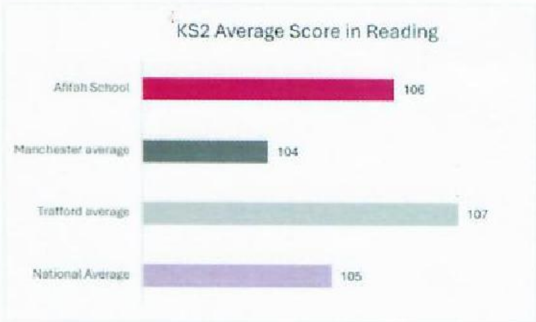
Exam Results

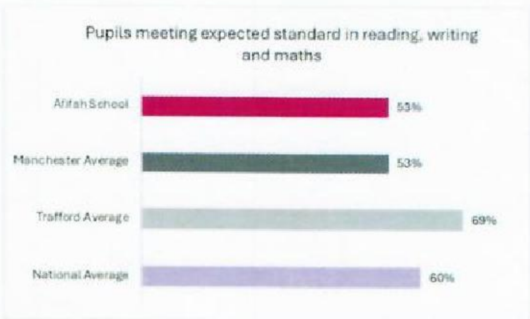
KS4

%	National	Manchester	Afifah
Attainment 8	46.2	44.8	53.3
Progress 8	-0.03	-0.02	
5+ Eng/Maths	45	41	50
Entering Ebbac	39	45	36
Ebacc Avg Score	4.05	3.95	4.91

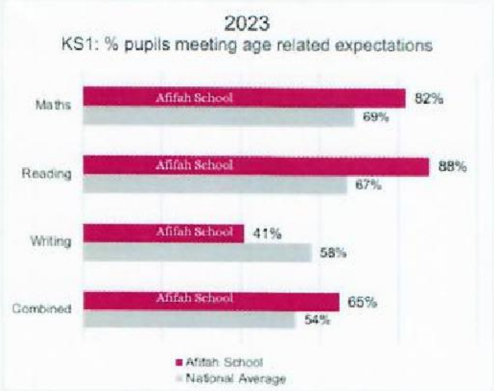
KS2







KS1



	At expected: KS1 pupils achieving a scaled score of 100+ (writing teacher assessment at expected standard)			
	2022		2023	
	Afifah School	National	Afifah School	National
Maths	82%	69%	77%	72%
Reading	88%	67%	77%	69%
Writing	41%	58%	50%	61%
Combined	65%	54%	45%	56%

	Phonics Screening		
	2021	2022	2023
% Pupils achieving the pass mark of 35 and above out of 40	53%	82%	100%

Building and Maintenance

- Upgraded staff room
- Created a new meeting room (from part of the boiler room)
- Replaced hall floor

Staff

- Staff turnover was low throughout the year. However, there was a major restructure of the senior leadership team in October 2022, which was finalised by February 2023.

Fees

- High school fees were increased from £3250 to £3700 (from September 2023)
- Primary school fees were increased from £3600 to £3900 (from September 2023)

Charity

MacMillan Coffee Morning - £537.58	Sponsored Read - £206.93
Islamic Relief - £606.24	PTA raised £2700
Food sale - £1275.04	School raised £6500 on our Annual Summer Fun Day
Breast cancer care (Wear it Pink) - £149.81	BBC Children in Need - £67.72
Charity week – raised £2424.95 (25% proceedings towards Islamic Relief and the rest towards Afifah School)	Year 6 pupils raised £536.08 as part of their business enterprise project, funding school resources

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AFIFAH ACADEMY

I report on the accounts of the Afifah Academy, registered charity number 1153046 for the accounts year ended 1st September 2023 which are set out on pages 3 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation for the accounts in accordance with the requirement of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 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 Commission
- (under section 145(5)(b) of the Act); and in accordance FRS 102 SORP
- 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 Commissioners. An examination includes 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 seeking 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 I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the Act; and

- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Farroukh Zaheer (FCCA)
Zaheer and Company
Chartered Certified Accountants and Registered Auditors
63 Kingsway
Burnage
Manchester
M19 2LL
Date: 20/05/2024

Afifah Academy
Receipt and Expenditure Account
for the year ended 1st September 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Endowment £	2023 Total £	2022 Total
INCOME AND ENDOWMENTS	1					
DONATIONS AND LEGACIES		18,808	-	-	18,808	51,277
FEES AND REGISTRATION		689,224	-	-	689,224	629,037
PUPIL SUPPORT FUNDING		248,001	-	-	248,001	200,463
EDUCATIONAL RESOURCES' SALES		22,043	-	-	22,043	11,005
FOOD SALES		13,161	-	-	13,161	10,245
STAFF TRAINING CONTRIBUTION		-	-	-	-	12,576
APPRENTICESHIP PROGRAMME		-	-	-	-	581
PREMISES HIRE		4,333	-	-	4,333	485
OTHER INCOME		792	-	-	792	218
JOB RETENTION SCHEME GRANT		-	-	-	-	(10,755)
HMRC GIFT AID		2,000			2,000	
TOTAL INCOME		998,362	-	-	998,362	905,132
LESS: EXPENDITURE						
EXPENDITURE ON CHARITABLE ACTIVITIES	4	808,446	860	-	809,306	678,340
SUPPORT COSTS	5	154,369	-	-	154,369	123,816
TOTAL EXPENDITURE		962,815	860	-	963,675	802,156
NET INCOME / EXPENDITURE		35,547	(860)	-	34,687	102,976
TOTAL FUNDS BROUGHT FORWARD		517,510	860	-	518,370	415,394
PRIOR YEAR ADJUSTMENTS	11		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		553,057	-	-	553,057	518,370

Afifah Academy
Balance Sheet
As at 1st September 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS	6				
Tangible Assets			349,564		360,225
			349,564		360,225
CURRENT ASSETS	7				
Debtors		48,000		48,000	
Cash at bank and in hand (as restated)		236,541		154,468	
		284,541		202,468	
CURRENT LIABILITIES	8				
Creditors: amount falling due within one year		59,548		27,823	
		59,548		27,823	
NET CURRENT ASSETS			224,993		174,645
TOTAL ASSET LESS CURRENT LIABILITIES			574,557		534,870
Creditors: amount falling due more than one year (as restated)	9		21,500		16,500
TOTAL NET ASSETS			**553,057**		**518,370**
THE FUNDS OF THE CHARITY:	10				
Unrestricted Funds:			553,057		517,510
Restricted Funds:			-		860
TOTAL CHARITY FUNDS			**553,057**		**518,370**

For the year ending 1st September 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and under Charities Act 2011.

Trustees' responsibility:
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, with the Financial Reporting Standard for Smaller Entities (effective April 2008) and FRS 102 SORP.

The Charity is subject to Independent Examination under charity legislation, and the report is on page '4'.

Approved on behalf of the Board
We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Trustee(s):

Asif Khamisa

Afifah Academy
Notes to the Accounts
for the year ended 1st September 2023

Note: 1
INCOME AND ENDOWMENTS

	2023				2022
	Unrestricted	**Restricted**	**Endowment**	**Total**	
Donations and Legacies	18,808		-	18,808	51,277
Fees and Registration	689,224		-	689,224	629,037
Pupil support funding	248,001		-	248,001	200,463
Educational resources' sales	22,043			22,043	11,005
Food sales	13,161			13,161	10,245
Staff training contribution	-			-	12,576
Apprenticeship programme	-			-	581
Premises hire	4,333			4,333	485
Other income	792			792	218
Job Retention Scheme grant	-			-	(10,755)
HMRC Gift Aid	2,000			2,000	
	998,362	-	-	998,362	905,132

Note: 2
ACCOUNTING POLICIES

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with Recommended Accounting Practice 2015', (FRS 102 SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSSE SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Accounting convention
The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

Incoming resources
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Recognition of liabilities and expenditure
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

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

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly , and others are apportioned on an appropriate basis.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Note: 2.1
LIABILITY TO TAXATION

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Note: 3
STAFF COSTS

		2023				2022
		Unrestricted	Restricted	Endowment	Total	Total
Gross Salaries	Usage	747,203	-	-	747,203	628,992
		747,203	-	-	747,203	628,992

The average numbers of employees during the year were:	Number	Total
Administration	3	3
Teachers	66	66

Note: 4
EXPENDITURE ON CHARITABLE ACTIVITIES

		Unrestricted	Restricted	Endowment	Total 2023	Total 2022
Salaries, pension and employeers NI	Usage	747,203	-	-	747,203	628,992
Events	Usage	3,451			3,451	655
Examination fees	Usage	4,589			4,589	7,296
Educational resources	Usage	32,953			32,953	26,792
School canteen	Usage	8,728			8,728	5,244
Resource rental	Usage	-			-	-
Staff training	Usage	10,161	860		11,021	3,422
Donations and grants	Usage	1,361			1,361	5,939
Other costs	Usage					
		808,446	860	-	809,306	678,340

Note: 5
SUPPORT COSTS:

		Unrestricted	Restricted	Endowment	Total 2023	Total 2022
Rent and rates	Usage	26,573			26,573	22,095
Repairs & Maintenance	Usage	30,928	-	-	30,928	2,996
Advertising	Usage		-	-	-	536
Insurance	Usage	8,953	-	-	8,953	12,143
Light and heat	Usage	16,937	-	-	16,937	9,402
Equipment rental	Usage		-	-	-	48
Telephone & Internet	Usage	2,092	-	-	2,092	9,349
Computer and software	Usage	6,403	-	-	6,403	11,107
Depreciation	Usage	19,625	-	-	19,625	18,959
Bank Charges	Usage	827	-	-	827	661
Cleaning	Usage	3,225	-	-	3,225	3,718
General Expense	Usage	8,557			8,557	8,452
Accountancy	Usage	1,590			1,590	1,500
Legal & Professional	Usage	17,001			17,001	5,904
Subscriptions	Usage	6,738	-	-	6,738	10,850
Printing, Postage & Stationery	Usage	4,920	-	-	4,920	6,096
		154,369	-	-	154,369	123,816

Note: 6

TANGIBLE ASSETS:	2023 Leasehold Improvements	Computers and equipments		Total	2022
Cost					
At 2nd Sep 2022	424,117	-		424,117	375,068
Addition		8,963		8,963	49,049
At 1st Sep 2023	424,117	8,963	-	433,080	424,117
Depreciation					
At 2nd Sep 2022	63,893	-		63,893	44,934
Charge for the year	18,011	1,613		19,624	18,959
At 1st Sep 2022	81,904	1,613	-	83,517	63,893
Net Book Value					
At 1st Sep 2023	342,214	7,350	-	349,564	360,225
At 1st Sep 2022	360,225	-	-	360,225	379,183

Note: 7

CURRENT ASSSETS:	2023	2022
Debtors	48,000	48,000
Cash in Hand and at Bank (as restated)	236,541	154,468
	284,541	202,468

Note: 8

CREDITORS: Amount falling due within one year

Accruals	3,090	1,440
Creditors	56,458	26,383
	59,548	27,823

Note: 9

CREDITORS: Amount falling due more than one year

(as restated)	21,500	16,500
	21,500	16,500

Note: 10

ACCUMULATED FUNDS	Unrestricted	Restricted	Endowment	Total	2022
Opening Funds as at 02/09/2022	517,510	860	-	518,370	415,394
Net income/expenditure	35,547	(860)	-	34,687	102,976
Prior Year Adjustments	-	-	-	-	
Closing funds as at 01/09/2023	553,057	-	-	553,057	518,370

AFIFAH ACADEMY

England & Wales - Charity number 1120284

Accounts

ZAHEER & COMPANY
CHARTERED CERTIFIED ACCOUNTANTS
AND REGISTERED AUDITORS

AFIFAH ACADEMY

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED 1ST SEPTEMBER 2022

COMPANY REGISTRATION NO: 05512936

CHARITY REGISTRATION NO: 1120284

ACCA

63 Kingsway - Burnage - Manchester M19 2LL
Tel: 0161 - 248 9898 - Fax: 0161 - 248 9899 - E-mail: farroukh@zaheerandco.com - www.zaheerandco.co.uk
VAT Registration Number: 741 2871 39
Partners: Mr. Farroukh Zaheer (FCCA) MRS. Neelam Zaheer

Afifah Academy

CONTENTS

Afifah Academy

TRUSTEES AND PROFESSIONAL ADVISORS

COMPANY NO.	5512936
CHARITY NO.	1120284
TRUSTEES:	SIDDIQ DIWAN ASIF KHAMISA ABDUL HUY MALEK HAMID MAHOMED CHUNARA MAHMED HANIF SIDYOT
BUSINESS ADDRESS:	AFIFAH SCHOOL 86 CLIFTON STREET MANCHESTER M16 9GN
BANKERS:	NATIONAL WESTMINSTER BANK PLC 438 BARLOW MOOR CHORLTON CUM HARDY MANCHESTER
ACCOUNTANTS:	ZAHEER AND COMPANY 63 KINGSWAY BURNAGE MANCHESTER M19 2LL

Afifah School

Trustees Report

for the Year ending 1st September 2022

Students

According to the January 2022 Department for Education (DfE) School Census, there were:

- 100 High School students
- 129 Primary School students
- 32 Pre School students (Full time equivalent)

Exam Results

- 63% of Year 11 students achieved 5 or more GCSEs at grades 9-5 (including English & Maths).
- 79% of Year 11 students achieved 5 or more GCSEs at grades 9-5 (in any subjects).
- 84% of Year 11 students achieved 5 or more GCSEs at grades 9-4 (including English & Maths).
- 95% of Year 11 students achieved 5 or more GCSEs at grades 9-4 (in any subjects).

- Year 6 SATS – 63% of students achieved the expected standard.
- Year 2 SATS – 65% of students achieved the expected standard.

Building and Maintenance

- During the summer of 2021, the Pre-School was extended by adding an extra floor and creating an outdoor first floor terraced play area. However, between November 2021 and June 2022, the Pre-School had to be relocated to the main hall. This was due to remedial works being required, so that we complied with Building Regulations, as part of the regularisation application. Trafford Council were satisfied with the improvements made and provided a final completion certificate in September 2022.

Staff

- Staff turnover remained high throughout the year, especially at the end of the academic year (when 10 employees had to be replaced).

Fees

- Fees were increased by approximately 10%.

Charity

- MacMillan Coffee Morning raised £455
- Students and staff raised £4388 during Charity Week, resulting in Afifah School being given the 'Pioneers of the Future' award.
- Students participated in World Crae Foundation's Gala Dinner, by delivering speeches, reciting the Holy Quran and auctioning their artwork. We raised £1400
- We raised £4000 on our Annual Summer Fun Day.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AFIFAH ACADEMY

I report on the accounts of the Afifah Academy, registered charity number 1153046 for the accounts year ended 1st September 2022 which are set out on pages 3 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation for the accounts in accordance with the requirement of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 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 Commission
- (under section 145(5)(b) of the Act); and in accordance FRS 102 SORP
- 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 Commissioners. An examination includes 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 seeking 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 I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the Act; and

- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Farroukh Zaheer (FCCA)
Zaheer and Company
Chartered Certified Accountants and Registered Auditors
63 Kingsway
Burnage
Manchester
M19 2LL
Date:

Afifah Academy
Receipt and Expenditure Account
for the year ended 1st September 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Endowment £	2022 Total £	2021 Total
INCOME AND ENDOWMENTS	1					
DONATIONS AND LEGACIES		51,277	-	-	51,277	41,102
FEES AND REGISTRATION		629,037	-	-	629,037	561,212
PUPIL SUPPORT FUNDING		200,463	-	-	200,463	140,683
EDUCATIONAL RESOURCES' SALES		11,005	-	-	11,005	2,441
FOOD SALES		10,245	-	-	10,245	1,596
STAFF TRAINING CONTRIBUTION		12,576	-	-	12,576	3,165
APPRENTICESHIP PROGRAMME		581	-	-	581	500
RENTAL INCOME		485	-	-	485	2,155
OTHER INCOME		218	-	-	218	486
JOB RETENTION SCHEME GRANT		(10,755)	-	-	(10,755)	108,259
TOTAL INCOME		905,132	-	-	905,132	861,599
LESS: EXPENDITURE						
EXPENDITURE ON CHARITABLE ACTIVITIES	4	678,340	-	-	678,340	646,384
SUPPORT COSTS	5	123,816	-	-	123,816	122,958
TOTAL EXPENDITURE		802,156	-	-	802,156	769,342
NET INCOME / EXPENDITURE		102,976	-	-	102,976	92,257
TOTAL FUNDS BROUGHT FORWARD		415,394	-	-	415,394	375,840
PRIOR YEAR ADJUSTMENTS	11		-	-	-	(52,703)
TOTAL FUNDS CARRIED FORWARD		**518,370**	-	-	**518,370**	**415,394**

Afifah Academy
Balance Sheet
As at 1st September 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS	6				
Tangible Assets			360,225		330,135
			360,225		330,135
CURRENT ASSETS	7				
Debtors		48,000		48,000	
Cash at bank and in hand (as restated)		154,468		88,296	
		202,468		136,296	
CURRENT LIABILITIES	8				
Creditors: amount falling due within one year		27,823		29,537	
		27,823		29,537	
NET CURRENT ASSETS			174,645		106,759
TOTAL ASSET LESS CURRENT LIABILITIES			534,870		436,894
Creditors: amount falling due more than one year (as restated)	9		16,500		21,500
TOTAL NET ASSETS			**518,370**		**415,394**
THE FUNDS OF THE CHARITY:	10				
Unrestricted Funds:			517,510		414,534
Restricted Funds:			860		860
TOTAL CHARITY FUNDS			**518,370**		**415,394**

For the year ending 1st September 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and under Charities Act 2011.

Trustees' responsibility:
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, with the Financial Reporting Standard for Smaller Entities (effective April 2008) and FRS 102 SORP.

The Charity is subject to Independent Examination under charity legislation, and the report is on page '4'.

Approved on behalf of the Board
We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Trustee(s):

Abdul Huy Malek

Afifah Academy
Notes to the Accounts
for the year ended 1st September 2022

Note: 1
INCOME AND ENDOWMENTS

	2022 Unrestricted	2022 Restricted	2022 Endowment	2022 Total	2021
Donations and Legacies	51,277		-	51,277	41,102
Fees and Registration	629,037		-	629,037	561,212
Pupil support funding	200,463		-	200,463	140,683
Educational resources' sales	11,005			11,005	2,441
Food sales	10,245			10,245	1,596
Staff training contribution	12,576			12,576	3,165
Apprenticeship programme	581			581	500
Rental income	485			485	2,155
Other income	218			218	486
Job Retention Scheme grant	(10,755)			(10,755)	108,259
	905,132	-	-	905,132	861,599

Note: 2
ACCOUNTING POLICIES

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with Recommended Accounting Practice 2015', (FRS 102 SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSSE SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Accounting convention
The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

Incoming resources
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Recognition of liabilities and expenditure
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

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

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly , and others are apportioned on an appropriate basis.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Afifah Academy
Notes to the Accounts
for the year ended 1st September 2022

Note: 2.1
LIABILITY TO TAXATION

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Note: 3
STAFF COSTS

		2022				2021
		Unrestricted	Restricted	Endowment	Total	Total
Gross Salaries	Usage	628,992	-	-	628,992	594,982
		628,992	-	-	628,992	594,982

The average numbers of employees during the year were:	Number	Total
Administration	3	3
Teachers	66	66

Note: 4
EXPENDITURE ON CHARITABLE ACTIVITIES

		Unrestricted	Restricted	Endowment	Total 2022	Total 2021
Wages and Salaries	Usage	628,992	-	-	628,992	594,982
Events	Usage	655			655	3,448
Examination fees	Usage	7,296			7,296	8,679
Educational resources	Usage	26,792			26,792	23,200
School canteen	Usage	5,244			5,244	2,379
Resource rental	Usage	-			-	200
Staff training	Usage	3,422			3,422	8,205
Donations and grants	Usage	5,939			5,939	5,291
Other costs	Usage					
		678,340	-	-	678,340	646,384

Note: 5
SUPPORT COSTS:

		Unrestricted	Restricted	Endowment	Total 2022	Total 2021
Rent and rates	Usage	22,095			22,095	19,190
Repairs & Maintenance	Usage	2,996	-	-	2,996	12,305
Advertising	Usage	536	-	-	536	1,815
Insurance	Usage	12,143	-	-	12,143	10,873
Light and heat	Usage	9,402	-	-	9,402	8,593
Equipment rental	Usage	48	-	-	48	9,195
Telephone & Internet	Usage	9,349	-	-	9,349	1,746
Computer and software	Usage	11,107	-	-	11,107	10,604
Depreciation	Usage	18,959	-	-	18,959	18,089
Bank Charges	Usage	661	-	-	661	592
Cleaning	Usage	3,718	-	-	3,718	3,043
General Expense	Usage	8,452			8,452	27
Accountancy	Usage	1,500			1,500	1,440
Legal & Professional	Usage	5,904			5,904	18,229
Subscriptions	Usage	10,850	-	-	10,850	7,027
Printing, Postage & Stationery	Usage	6,096	-	-	6,096	192
		123,816	-	-	123,816	122,958

Note: 6

	2022				2021
	Leasehold Improvements	Plant & Machinery		Total	
TANGIBLE ASSETS:					
Cost					
At 1st Sep 2021	375,068	-		375,068	235,155
Addition	49,049	-		49,049	139,913
At 1st Sep 2022	424,117	-	-	424,117	375,068
Depreciation					
At 1st Sep 2021	44,934	-		44,934	26,845
Charge for the year	18,959	-		18,959	18,089
At 1st Sep 2022	63,893	-	-	63,893	44,934
Net Book Value					
At 1st Sep 2022	360,225	-	-	360,225	330,135
At 1st Sep 2021	330,135	-	-	330,135	348,223

Note: 7

CURRENT ASSSETS:	**2022**	**2021**
Debtors	48,000	48,000
Cash in Hand and at Bank (as restated)	154,468	88,296
	202,468	136,296

Note: 8

CREDITORS: Amount falling due within one year

Accruals	1,440	1,440
Creditors	26,383	28,097
	27,823	29,537

Note: 9

CREDITORS: Amount falling due more than one year

(as restated)	16,500	21,500
	16,500	21,500

Note: 10

ACCUMULATED FUNDS	**Unrestricted**	**Restricted**	**Endowment**	**Total**	**2021**
Opening Funds as at 01/09/2021	414,534	860	-	415,394	375,840
Net income/expenditure	102,976	-	-	102,976	92,257
Prior Year Adjustments	-	-	-	-	(52,703)
Closing funds as at 01/09/2022	**517,510**	**860**	-	**518,370**	**415,394**

Afifah Academy
Notes to the Accounts
for the year ended 1st September 2022

Note: 11

PRIOR YEAR ADJUSTMENTS:

The accounts have been restated to incorporate the impact of undernoted erorrs in previous year's accounts. The change has resulted in Accumulated Funds available at 01/09/2021 decreasing by £52,703:

Summary of the prior year accounting impact

Loan understatement	-	5,000
Bank overstatement	-	47,703
	-	52,703

Accounts

AFIFAH ACADEMY

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 1st SEPTEMBER 2021

COMPANY REGISTRATION NO: 05512936

CHARITY REGISTRATION NO: 1120284

Afifah Academy

CONTENTS

Afifah Academy

TRUSTEES AND PROFESSIONAL ADVISORS

COMPANY NO.	5512936
CHARITY NO.	1120284
TRUSTEES:	SIDDIQ DIWAN ASIF KHAMISA ABDUL HUY MALEK HAMID MAHOMED CHUNARA MAHMED HANIF SIDYOT
BUSINESS ADDRESS:	AFIFAH SCHOOL 86 CLIFTON STREET MANCHESTER M16 9GN
BANKERS:	NATIONAL WESTMINSTER BANK PLC 438 BARLOW MOOR CHORLTON CUM HARDY MANCHESTER
ACCOUNTANTS:	ZAHEER AND COMPANY 63 KINGSWAY BURNAGE MANCHESTER M19 2LL

Afifah Academy

Trustees Report

for the year ended 1st September 2021

Students

According to the January 2021 Department for Education (DfE) School Census, there were:

- 101 High School students
- 120 Primary School students
- 20 Pre School students (Full time equivalent)

Exam Results

- As no GCSE exams took place, predicted grades were provided to exam bodies, based on a robust validation process.
- 70% of Year 11 students achieved 5 or more GCSEs at grades 9-5 (including English & Maths).
- 83% of Year 11 students achieved 5 or more GCSEs at grades 9-5 (in any subjects).
- 91% of Year 11 students achieved 5 or more GCSEs at grades 9-4 (including English & Maths).
- 91% of Year 11 students achieved 5 or more GCSEs at grades 9-4 (in any subjects).
- Internal assessments took place for those who would have sat their Year 6 and Year 2 SATS.
- Year 6 SATS – 18% of students achieved the expected standard.
- Year 2 SATS – 39% of students achieved the expected standard.

Adapting to Covid 19

- During the summer holidays, construction took place in two of the classrooms, in order to create more space for social distancing during lessons from September 2020.
- Facemasks, hand sanitisers and dispensers were purchased for the new academic year. The whole school was deep-cleaned and fumigated. Signs and posters were placed around the school and in every classroom.
- Opening / Closing times and the timings of daily routines were slightly amended.
- Occasionally, some class bubbles had to be sent home for a limited period of time. Their education continued via online learning.
- Trafford Council inspected our Covid procedures and were satisfied that we complied with the public health regulations.

Building and Maintenance

- The IT room furniture and computers were upgraded. Used computers were reconditioned and sold to parents.
- The outdoor area connected to the Reception class was improved by installing a roof and artificial grass. This was part of our long term strategy to ensure that our students have continuity of provision between outdoor and indoor activities.
- During the summer of 2021, the Pre-School was extended by adding an extra floor and creating an outdoor first floor terraced play area.

Staff

- Staff turnover remained high, as has been the case over the last few years.
- We took advantage of the Coronavirus Job Retention Scheme (furlough payments) during the lockdown of January – March 2021.

Fees

- Fees were not increased, in order to help parents struggling with the financial impact of the Covid 19 pandemic.

Charity

- COVID GoFundMe created by the School to generate donations for the School. A total sum of £17,800 was raised.
- In Spring 2021, Pupils raised £1750 for Palestine, £1400 for Syria and £179.50 for Autism Awareness.
- By Summer 2021, the funds raised to extend the Nursery had reached £20k.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AFIFAH ACADEMY

I report on the accounts of the Afifah Academy, registered charity number 1153046 for the accounts year ended 1st September 2021 which are set out on pages 3 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation for the accounts in accordance with the requirement of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 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 Commission
- (under section 145(5)(b) of the Act); and in accordance FRS 102 SORP
- 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 Commissioners. An examination includes 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 seeking 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 I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the Act; and

- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Farroukh Zaheer (FCCA)
Zaheer and Company
Chartered Certified Accountants and Registered Auditors
63 Kingsway
Burnage
Manchester
M19 2LL
Date:

Afifah Academy
Receipt and Expenditure Account
for the year ended 1st September 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Endowment £	2021 Total £	2020 Total
INCOME AND ENDOWMENTS	1					
DONATIONS AND LEGACIES		36,363	4,739	-	41,102	64,929
FEES AND REGISTRATION		561,212	-	-	561,212	452,677
PUPIL SUPPORT FUNDING		140,683	-	-	140,683	166,539
EDUCATIONAL RESOURCES' SALES		2,441	-	-	2,441	
FOOD SALES		1,596	-	-	1,596	7,438
STAFF TRAINING CONTRIBUTION		-	3,165	-	3,165	
APPRENTICESHIP PROGRAMME		500	-	-	500	
RENTAL INCOME		2,155	-	-	2,155	115
OTHER INCOME		486	-	-	486	1,074
JOB RETENTION SCHEME GRANT		108,259	-	-	108,259	72,794
TOTAL INCOME		853,695	7,904	-	861,598	765,566
LESS: EXPENDITURE						
EXPENDITURE ON CHARITABLE ACTIVITIES	4	639,339	7,044	-	646,383	556,452
SUPPORT COSTS	5	122,958	-	-	122,958	114,051
TOTAL EXPENDITURE		762,297	7,044	-	769,341	670,503
NET INCOME / EXPENDITURE		91,397	860	-	92,257	95,063
TOTAL FUNDS BROUGHT FORWARD		375,840	-	-	375,840	280,777
PRIOR YEAR ADJUSTMENTS	11	(52,703)	-	-	(52,703)	-
TOTAL FUNDS CARRIED FORWARD		**414,534**	**860**	**-**	**415,394**	**375,840**

Afifah Academy
Balance Sheet
As at 1st September 2021

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS	6				
Tangible Assets			330,134		208,310
			330,134		208,310
CURRENT ASSETS	7				
Debtors		48,000		41,230	
Cash at bank and in hand (as restated)		88,296		157,799	
		136,296		199,029	
CURRENT LIABILITIES	8				
Creditors: amount falling due within one year		29,537			
		29,537		-	
NET CURRENT ASSETS			106,760		199,029
TOTAL ASSET LESS CURRENT LIABILITIES			436,894		407,339
Creditors: amount falling due more than one year (as restated)	9		21,500		31,500
TOTAL NET ASSETS			**415,394**		**375,839**
THE FUNDS OF THE CHARITY:	10				
Unrestricted Funds:			414,534		375,839
Restricted Funds:			860		-
TOTAL CHARITY FUNDS			415,394		375,839

For the year ending 1st September 2021 the charity was entitled to exemption from audit under charities Act 2011.

Trustees' responsibility:

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, with the Financial Reporting Standard for Smaller Entities (effective April 2008) and FRS 102 SORP.
The Charity is subject to Independent Examination under charity legislation, and the report is on page '4'.

Approved on behalf of the Board
We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Trustee(s): AH Malek

Abdul Huy Malek

Afifah Academy
Notes to the Accounts
for the year ended 1st September 2021

Note: 1
INCOME AND ENDOWMENTS

	2021				2020
	Unrestricted	Restricted	Endowment	Total	
Donations and Legacies	36,363	4,739	-	41,102	64,929
Fees and Registration	561,212	-	-	561,212	452,677
Pupil support funding	140,683	-	-	140,683	166,539
Educational resources' sales	2,441			2,441	
Food sales	1,596			1,596	7,438
Staff training contribution		3,165		3,165	
Apprenticeship programme	500			500	
Rental income	2,155			2,155	115
Other income	486			486	1,074
Job Retention Scheme grant	108,259			108,259	72,794
	853,695	7,904	-	861,598	765,566

Note: 2
ACCOUNTING POLICIES

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with Recommended Accounting Practice 2015', (FRS 102 SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSSE SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Accounting convention
The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

Incoming resources
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Recognition of liabilities and expenditure
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

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

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly , and others are apportioned on an appropriate basis.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Afifah Academy
Notes to the Accounts
for the year ended 1st September 2021

Note: 2.1
LIABILITY TO TAXATION

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Note: 3
STAFF COSTS

		2021				2020
		Unrestricted	Restricted	Endowment	Total	Total
Gross Salaries	Usage	594,982	-	-	594,982	508,559
		594,982	-	-	594,982	508,559

The average numbers of employees during the year were:	Number	Total
Administration	3	3
Teachers	66	66

Note: 4
EXPENDITURE ON CHARITABLE ACTIVITIES

		Unrestricted	Restricted	Endowment	Total	2020 Total
Wages and Salaries	Usage	594,982	-	-	594,982	508,559
Events	Usage	3,448			3,448	2,189
Examination fees	Usage	8,679			8,679	7,402
Educational resources	Usage	23,200			23,200	25,187
School canteen	Usage	2,379			2,379	
Resource rental	Usage	200			200	
Staff training	Usage	5,040	3,165		8,205	2,438
Donations and grants	Usage	1,412	3,879		5,291	1,730
Other costs	Usage					8,947
		639,339	7,044	-	646,383	556,452

Note: 5
SUPPORT COSTS:

		Unrestricted	Restricted	Endowment	Total	2020 Total
Rent and rates	Usage	19,190			19,190	11,059
Repairs & Maintenance	Usage	12,305	-	-	12,305	49,359
Advertising	Usage	1,815	-	-	1,815	91
Insurance	Usage	10,873	-	-	10,873	10,841
Light and heat	Usage	8,593	-	-	8,593	8,277
Equipment rental	Usage	9,195	-	-	9,195	274
Telephone & Internet	Usage	1,746	-	-	1,746	1,001
Computer and software	Usage	10,604	-	-	10,604	10,802
Depreciation	Usage	18,089	-	-	18,089	4,251
Bank Charges	Usage	592	-	-	592	350
Cleaning	Usage	3,043	-	-	3,043	
General Expense	Usage	27			27	10,226
Accountancy	Usage	1,440			1,440	
Legal & Professional	Usage	18,229			18,229	1,226
Subscriptions	Usage	7,027	-	-	7,027	6,000
Printing, Postage & Stationery	Usage	192	-	-	192	294
		122,958	-	-	122,958	114,051

Affifah Academy
Notes to the Accounts
for the year ended 1st September 2021

Note: 6

TANGIBLE ASSETS:	2021 Leasehold Improvements	2021 Plant & Machinery		2021 Total	2020
Cost					
At 1st Sep 2020	235,155	-		235,155	235,155
Addition	139,913	-		139,913	
At 1st Sep 2021	375,068	-	-	375,068	235,155
Depreciation					
At 1st Sep 2020	26,845	-		26,845	22,594
Charge for the year	18,089	-		18,089	4,251
At 1st Sep 2021	44,934	-	-	44,934	26,845
Net Book Value					
At 1st Sep 2021	330,134	-	-	330,134	208,310
At 1st Sep 2020	208,310	-	-	208,310	212,561

Note: 7

CURRENT ASSSETS:	2021	2020
Debtors	48,000	41,230
Cash in Hand and at Bank (as restated)	88,296	157,799
	136,296	199,029

Note: 8

CREDITORS: Amount falling due within one year

	2021	2020
Accruals	1,440	-
Creditors	28,097	-
	29,537	-

Note: 9

CREDITORS: Amount falling due more than one year

	2021	2020
(as restated)	21,500	31,500
	21,500	31,500

Note: 10

ACCUMULATED FUNDS	Unrestricted	Restricted	Endowment	Total	2020
Opening Funds as at 01/09/2020	375,840	-	-	375,840	
Net income/expenditure	91,397	860	-	92,257	
Prior Year Adjustments	(52,703)	-	-	(52,703)	
Closing funds as at 30/08/2021	414,534	860	-	415,394	375,840

Afifah Academy
Notes to the Accounts
for the year ended 1st September 2021

Note: 11

PRIOR YEAR ADJUSTMENTS:

The accounts have been restated to incorporate the impact of undernoted erorrs in previous year's accounts. The change has resulted in Accumulated Funds available at 01/09/2021 decreasing by £52,703:

Summary of the prior year accounting impact

Loan understatement	-	5,000
Bank overstatement	-	47,703
	-	52,703

AFIFAH ACADEMY

England & Wales - Charity number 1120284

Accounts

Registered Number

5512936

Charity Number

1120284

AFIFAH ACADEMY

Reported and Unaudited Accounts

1 September 2020

AFIFAH ACADEMY

Report and account

Contents

1.

AFIFAH ACADEMY

Company Information

Directors

Mr Hamid Mahomed Chunara

Mr Asif Khamisa

Mr Abdul Huy Malek

Mr Mahmed Hanif Sidyot

Accounts completed internally from directors' discipline

Registered Number

5512936

Bank

National Westminister Bank Pls

438 Barlow Moor Road

Chorlton Cum Hardy

Manchester

M21 0BR

2.

AFIFAH ACADEMY

Registered Number: 5512936

Directors' Report

The directors present their report and accounts for the year ended 1 September 2020.

Principal activities

The principal activity of the company is running a private girl's school providing secondary education

Directors

The following persons serves as directors during the year:

Mr Hamid Mohamed Chunara

Mr Asif Khamisa

Mr Abdul Huy Malek

Mr Mahmed Hanif Sidyot

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 30 April 2020 and signed on its behalf.

AFIFAH ACADEMY

Report by directors' discipline

The preparation of unaudited statutory accounts has been constructed from the directors' discipline for Afifah Academy for the year ended 1 September 2020.

In order to assist the fulfilment of duties under the Companies Act 2016, the accounts have been prepared in accordance with the previous accounts completed under the care of the chartered accountants.

The accounts for the year ended 1 September 2020 comprise of the Profit and Loss Account, the Balance Sheet, the related notes are in accordance with the previous information and commentary compiled in the prior financial statements.

Afifah Academy

30 April 2020

4.

AFIFAH ACADEMY
Profit and Loss for the year ended 1 September 2020

	Notes	2020	2019
		£	£
Turnover		777,594	657,218
Cost of Sales		(41,143)	(22,827)
Gross Profit		**736,451**	**634,391**
Administrative Expenses		(641,388)	(568,906)
Operating Profit / Loss	**2**	**95,063**	**65,485**
Loss on ordinary activities before taxation		95,063	65485
Tax on loss on ordinary activities		-	-
Profit/ Loss for the Financial Year		95,063	(65,485)

5.

AFIFAH ACADEMY
Balance Sheet as at year ended 1 September 2020

	Notes	2020		2019	
			£		£
Fixed Assets					
Tangible Assets	**3**		208,310		212,561
Current Assets					
Intangible Assets	**4**	199,029		35,326	
Net Current Assets			199,029		35,326
			407,340		247,888
Total Assets less Current Liabilities			407,340		247,888
Current Liabilities	**5**		(31,500)		(20,000)
Net Assets			**375,480**		**227,888**
Capital and Reserves					
Profit and Loss Account	**6**		375,840		227,888
Shareholders Funds			375,840		227,888

The board of directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act. The responsibilities are acknowledged by the directors in complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

6.

AFIFAH ACADEMY
Notes to the Accounts for the year ended 1 September 2020

1 Accounting Policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) using previously compiled accounts from an accredited ICAEW accountant as a basis.

Turnover
Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation
Depreciation has been provided at the following rates to write off the assets over their estimated useful lives.

Buildings	2%
Plant and machinery	10% straight line
Motor vehicles	20% straight line

Stocks
Stock is valued at the lower of cost and net realisable value.

Deferred taxation
Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies
Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments
Assets held under finance leases and hire purchase contracts, which are those where substantially all the disks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight-line basis over the lease term.

Pensions
The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Employers NI/Tax
NI and tax cost remain minimal due to 4 members of staff on maternity leave.

7.

AFIFAH ACADEMY
Notes to the Accounts for the year ended 1 September 2020

		2020	2019
		£	£
2. Operating Profit			
After charging depreciation of owned fixed assets		4,251	4,338

3. Fixed Assets	**Land & Buildings**	**Plant and Machinery**	**Total**
Cost			
at 2nd September 2019	235,155	10,000	245,155
as 1st September 2020	212,561		212,561
Depreciation			
at 2nd September 2019	208,310	10,000	218,310
charge for the year	4,251	-	4,251
at 1st September 2020	212,561		212,561
Net Book Value			
at 2nd September 2019	212,561	10,000	222,561
at 1st September 2020	208,310	-	208,310

	2020	2019
4. Current Assets		
Debtors	41,230	
Cash at bank and in hand	184,144	
Petty Cash	500	
Less: Accumulated Depreciation	(26,845)	
	199,029	35,326
5. Current Liabilities		
Loan Repayment	5,000	16,500
Short-Term Liabilities	35,000	
6. Long Term Liabilities	1,500	36,500
7. Total Liabilities	31,500	20,000
8. Profit and Loss Account		
at 1st September 2019	249,645	184,160
Profit/Loss for the year	95,063	65,485
at 1st September 2020	344,708	249,645

AFIFAH ACADEMY

Profit and Loss Account for the year ended 1 September 2020

For the information of the directors only

	2020	**2019**
	£	**£**
Sales	777,594	657,218
Cost of Sales	(41,143)	(22,827)
Gross Profit	736,451	634,391
Administrative Expenses	(641,388)	(568,906)
Operating Profit/Loss	95,063	65,485
Profit/Loss Before Tax	95,063	65,485

AFIFAH ACADEMY
Schedule to the Profit and Loss Account for the year ended 1 September 2020
for the information of the directors only

		2020	2019
		£	£
Income:	Fees	456,980	404,905
	Exam Fees	7,725	5,514
	Sales		
	Donations in	64,929	96,051
	Income	7,438	13,588
	Grants	72,794	22,581
	Trips	1,033	8110
	Miscellaneous	12	2470
	Fine Income	10	130
	Gift Aid	-	12,366
	Supplements	166,539	91,254
	Rental Income	115	250
	Subscriptions	20	591
		777,594	**657,218**
Cost of Sales:	Purchases	12,765	
	Other Direct Costs	8,947	16,604
	Fees Refund	8,041	555
	Exam Fees	7,402	4,594
	Other Refunds	3,987	1,075
		41,143	**22,827**
Admin Expenses:	Wages and Salaries	501,366	410,871
	Pensions	3,649	4,588
	Employers NI/Tax	700	
	HMRC	2,844	
	Staff Training and Welfare	2,438	10,636
	Entertainment	2,189	
	Resources	2,852	17,237
	Recruitment Costs	406	15
		516,037	**443 333**
Premises Costs:	Rent	7,000	12,000
	Light and Heat	8,277	8,890
	Rates	1,724	3,437
		17,002	**24,328**
General Admin Expenses:			
	Postage	294	499
	Insurance	10,841	2,898
	Equipment Expenses	9,570	
	Equipment Hire	274	9,538
	Repairs and Maintenance	49,359	13,454
	Depreciation	4,251	4,338
	Sundry/Miscellaneous	5,692	43,915
	Subscriptions	6,000	2,476
	Bank Charges	350	370
	Business Rates	2,335	1,837
	Donations	1,730	1,567
	Security Clearance	853	300
	Database/Software Maintenance	10,802	3,600
	Marketing	91	150
	Telephone/Broadband	1,001	1,606
	Minor Additions	4,534	748
	Professional Fees	373	4,261

	641,388	**568,906**
	777,594	**657,218**
	(682,531)	(591,733)
Net Loss	**95,063**	**65,485**