



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



Afifah Academy

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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				2021 Total
		Unrestricted funds £	Restricted funds £	Endowment £	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

Affah Academy
Balance Sheet
As at 1st September 2022

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

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

	2022				2021
Note: 1					
INCOME AND ENDOWMENTS	Unrestricted	Restricted	Endowment	Total	
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 FRSSS 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
		<u>628,992</u>	<u>-</u>	<u>-</u>	<u>628,992</u>	<u>594,982</u>

The average numbers of employees during the year were:

	Number	Total
Administration	3	3
Teachers	66	66

Note: 4

EXPENDITURE ON CHARITABLE ACTIVITIES

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					
		<u>678,340</u>	<u>-</u>	<u>-</u>	<u>678,340</u>	<u>646,384</u>

Note: 5

SUPPORT COSTS:

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
		<u>123,816</u>	<u>-</u>	<u>-</u>	<u>123,816</u>	<u>122,958</u>

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

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

	2022	2021
CURRENT ASSETS:		
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

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 errors 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
	-	<u>52,703</u>