

ZAHERR & 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@zaherrandco.com - www.zaherrandco.co.uk
VAT Registration Number: 741 2871 39
Partners: Mr. Farroukh Zaheer (FCCA), Mr. Qaisar Abbas (FCCA), Mr. Wajid Latif (FCCA), Mrs. Neelam Zaheer

CONTENTS

Page	
1	Directors / Trustees
2 - 3	Trustees Report
4	Independent Review
5	Income and Expenditure Account
6	Balance Sheet
7 - 10	Notes to the accounts

Aftah 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)

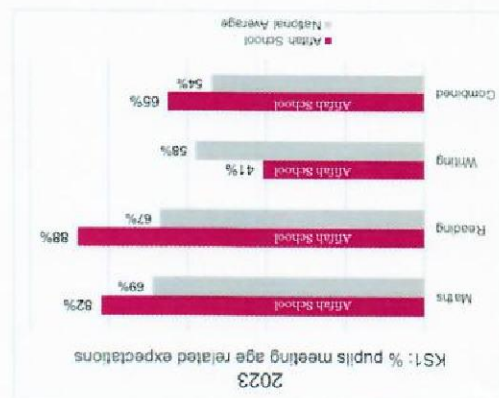
Exam Results

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 Ebac	39	45	36
Ebac Avg Score	4.05	3.95	4.91

KS2





KS1: % pupils meeting age related expectations	
2023	
Afifah School	
National Average	
2022	
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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. Farrukh Zahoor (FCCA)

Zahoor and Company

Chartered Certified Accountants and Registered Auditors

63 Kingsway

Burnage

Manchester

M19 2LL

Date: 20/05/2024

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

Notes

	1	2023				2022
		Unrestricted funds	Restricted funds	Endowment	Total	Total
INCOME AND ENDOWMENTS		£	£	£	£	
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

Notes	2023	2022
FIXED ASSETS		
Tangible Assets	349,564	360,225
	£	£
6		
7	48,000	48,000
	236,541	154,468
	284,541	202,468
8	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 within one year		
9	21,500	16,500
	553,057	518,370
TOTAL NET ASSETS	553,057	518,370
THE FUNDS OF THE CHARITY:		
Unrestricted Funds:	553,057	517,510
Restricted Funds:	-	860
TOTAL CHARITY FUNDS	553,057	518,370

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

2023 2022

INCOME AND ENDOWMENTS		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	905,132
	998,362	-	-	998,362	

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.

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.

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

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

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

The average numbers of employees during the year were:

	Number	Total
Administration	3	3
Teachers	66	66

Note: 4
EXPENDITURE ON CHARITABLE ACTIVITIES

Salaries, pension and employees 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	-	-	-	-	-
Total					809,306	678,340

Note: 5
SUPPORT COSTS:

Rent and rates	Usage	26,573	-	-	26,573	22,095
Repairs & Maintenance	Usage	30,928	-	-	30,928	2,996
Advertising	Usage	8,953	-	-	8,953	536
Insurance	Usage	-	-	-	-	-
Light and heat	Usage	16,937	-	-	16,937	12,143
Equipment rental	Usage	-	-	-	-	9,402
Telephone & Internet	Usage	2,092	-	-	2,092	48
Computer and software	Usage	6,403	-	-	6,403	9,449
Depreciation	Usage	19,625	-	-	19,625	11,107
Bank Charges	Usage	827	-	-	827	18,959
Cleaning	Usage	3,225	-	-	3,225	661
General Expense	Usage	8,557	-	-	8,557	3,718
Accountancy	Usage	1,590	-	-	1,590	8,452
Legal & Professional	Usage	17,001	-	-	17,001	1,500
Subscriptions	Usage	6,738	-	-	6,738	5,904
Printing, Postage & Stationery	Usage	4,920	-	-	4,920	10,850
Total					154,369	123,816

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

Note: 6

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

Note: 7

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

Note: 8

CREDITORS: Amount falling due within one year			
Accruals	3,090	26,383	1,440
Creditors	56,458	27,823	
	59,548		

Note: 9

CREDITORS: Amount falling due more than one year			
	21,500	16,500	16,500
	21,500		

Note: 10

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