AL MANHAL

England & Wales · Charity number 1153046

Details

Status	Registered
Legal form	Charitable company
Company number	08200767
Registered	2013-07-24
Register	View on the Charity Commission register

Contact

Address	ZAHEER & CO 63 Kingsway Manchester M19 2LL
Phone	01612489898
Email	farroukh@zaheerandco.com
Website	www.tajweed.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS")ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:TO ADVANCE THE ISLAMIC RELIGION IN ACCORDANCE WITH THE TEACHINGS OF THE HOLY QURAN AND SUNNAH OF THE PROPHET MOHAMMED (PBUH).TO PROMOTE THE BENEFIT OF THE INHABITANTS OF GREATER MANCHESTER AND OTHER COMMUNITIES WITHOUT DISTINCTION OF RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.TO RELIEVE POVERTY AND PROVIDE MEDICAL ASSISTANCE TO THOSE IN NEED.TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS ANY FROM TIME TO TIME BE DETERMINED.TO ADVANCE ISLAMIC EDUCATION OR AWARENESS IN ACCORDANCE WITH THE TEACHINGS (OF THE PROPHET MOHAMMAD PEACE BE UPON HIM)OF THE QURAN AND SUNNAH BY MEANS OF RELIGIOUS CLASSES AND OTHERWISE.

Activities: Al Manhal aims to provide social, cultural and Islamic educational support for women in and around Manchester , whatever their cultural or background may be.

Classification

- **How:** Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£135,641	£127,110	-	-
2024-09-30	£116,025	£115,564	-	-
2023-09-30	£96,860	£102,872	-	-
2022-09-30	£66,807	£80,239	-	-
2021-09-30	£47,150	£49,894	-	-
2020-09-30	£80,841	£72,366	-	-

Trustees

Name	Role	Appointed
ISRA ALDOURI		2013-10-01
ZOHERA JADEI		2013-05-22
ZOHRA ALI JADEI		2013-05-22

AL MANHAL

England & Wales - Charity number 1153046

Accounts

Zaheer & Company
Chartered certified accountants
and registered auditors

AL MANHAL

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED 30TH SEPTEMBER 2025

COMPANY REGISTRATION NO: 08200767

CHARITY REGISTRATION NO: 1153046

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

AL MANHAL

CONTENTS

Al Manhal

TRUSTEES AND PROFESSIONAL ADVISORS

COMPANY NO.	8200767
CHARITY NO.	1153046
TRUSTEES:	Dr Zohra Ali Jadei Zaiba Nazer Isra Al Douri
BUSINESS ADDRESS:	271 BURTON ROAD WEST DISBURY MANCHESTER M20 2WA
BANKERS:	HSBC BANK PLC 760 WILMSLOW ROAD DISBURY MANCHESTER M20 2DP
ACCOUNTANTS:	ZAHEER AND COMPANY 63 KINGSWAY BURNAGE MANCHESTER M19 2LL

AL MANHAL_TRUSTEES REPORT (2024-25)

The trustees present their annual report and financial statements for the year ended 30th September 2025 and confirm they comply with the Charities Act 2011, the trust deed and the Charities SORP requirements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

AL MANHAL is a limited company constituted as a charity and registered with the Charity Commission on 24th July 2013 under charity number 1153046. It is governed by a company structure with memorandum and articles incorporated in 2012 company number 08200767.

Organizational Structure

The directors are the charity trustees and are responsible for the general control and management of the charity. The trustees give their time freely and unless approved by the Board receive no remuneration. The trustees meet together and are responsible for decisions taken in relation to activities provided by the charity.

Recruitment and Appointment of Trustees

The existing trustees are responsible for the recruitment and appointment of new trustees

Risk Management

The trustees assess the risks the charity faces on an ongoing basis and manage them throughout the year. The charity is new and the trustees will put in place policies and procedures as needed to ensure that risks are reduced.

Corona Virus

Trustees ensured that the work of the charity was curtailed to ensure social isolation. They implemented a robust policy of observing SOP rules by all the trustees, employees, volunteers and the beneficiaries of the charity work.

OBJECTIVES AND ACTIVITIES

<u>The charity's objects are specifically restricted to the following:</u>

- To Advance the Islamic religion in accordance with the teaching of the Holy Quran and Sunnah of the Prophet Mohammed (PBUH).
- To promote the benefit of the inhabitants of Greater Manchester and other communities without distinction of religion or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interest of social welfare with the object of improving the conditions of life of the said inhabitants.
- To relieve poverty and provide medical assistance to those in need.
- To promote such other charitable purposes as any from time to time determined.

- To advance Islamic Education or awareness in accordance with the Teaching of the Quran and Sunnah by means of Religious Classes and otherwise.

Al MANHAL aims to provide Social, Cultural and Islamic Educational support for women in and around Manchester, whatever their cultural or background may be.

Our aim is to promote understanding between communities of different races and faiths and promote facilities that provide for social and educational development of Muslims within the wider community.

We believe a development of faith with social services through education and training combined will help build a strong, peaceful local community that is confident enough to engage with and make a positive contribution to wider society. We believe our activities are helping this community development process and delivering public benefit.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the 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; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed.

They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

Dr. Zohra Jadei **Date:**

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AL MANHAL

I report on the accounts of the AL Manhal, registered charity number 1153046 for the accounts year ended 30th September 2025 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
63 Kingsway
Burnage
Manchester
M19 2LL
Date:

Al Manhal
Receipt and Expenditure Account
for the year ended 30th September 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Endowment £	2025 Total £	2024 Total
INCOME AND ENDOWMENTS						
DONATIONS AND LEGACIES	1	32,816	-	-	32,816	25,561
FEES AND REGISTRATIONS	1	94,796	-	-	94,796	82,241
SPONSORSHIP	1	2,624	-	-	2,624	2,122
CERTIFICATES	1	-			-	506
BOOK SALES	1	4,429	-	-	4,429	5,455
Exam fees	1	40			40	-
PROFITS	1	810	-	-	810	-
OTHER	1	126	-	-	126	140
TOTAL INCOME		135,641	-	-	135,641	116,025
LESS: EXPENDITURE						
EXPENDITURE ON RAISING FUNDS	4	2,585	-	-	2,585	6,661
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	124,525	-	-	124,525	108,903
TOTAL EXPENDITURE		127,110	-	-	127,110	115,564
NET INCOME / EXPENDITURE		8,531	-	-	8,531	461
TOTAL FUNDS BROUGHT FORWARD		7,794	-	-	7,794	7,333
TOTAL FUNDS CARRIED FORWARD		16,325	-	-	16,325	7,794

Al Manhal
Balance Sheet
As at 30th September 2025

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Assets	5		872		1,090
Investments			-		
			872		1,090
CURRENT ASSETS					
Cash at bank and in hand	6	17,098		8,752	
		17,098		8,752	
CURRENT LIABILITIES					
Creditors: amount falling due within one year	7	1,645	-	2,048	
				2,048	
NET CURRENT ASSETS			15,453		6,704
TOTAL ASSET LESS CURRENT LIABILITIES			16,325		7,794
Creditors: amount falling due more than one year			-		-
TOTAL NET ASSETS			16,325		7,794
THE FUNDS OF THE CHARITY:					
Unrestricted Funds:	8		16,325		7,794
Restricted Funds:			-		-
TOTAL CHARITY FUNDS			16,325		7,794

For the year ending 30th September 2025 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):

DR ZOHRA JADEI

Al Manhal
Notes to the Accounts
for the year ended 30th September 2025

Note: 1
INCOME AND ENDOWMENTS

	2025 Unrestricted	2025 Restricted	2025 Endowment	2025 Total	2024
Donations and Legacies	32,816	-	-	32,816	25,561
Fees and Registration	94,796	-	-	94,796	82,241
Sponsorship	2,624			2,624	2,122
Certificates	-			-	506
Book Sales	4,429	-	-	4,429	5,455
Exam fees	40			40	-
Eid party	810		-	810	-
Others	126	-	-	126	140
	135,641	-	-	135,641	116,025

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.

Al Manhal
Notes to the Accounts
for the year ended 30th September 2025

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

		2025			2024
				Total	**Total**
Wages and Salaries	104,334	-	-	104,334	90,676
	104,334	-	-	104,334	90,676

The average numbers of employees during the year were:	**Number**	**Total**	**Total**
Administration	45	45	41
Volunteers	2	2	2

Note: 3.1
TRUSTEES REMUNERATION

All trustees provide their services to the charity free of charge without any remuneration.

Note: 4
EXPENDITURE ON RAISING FUNDS

	Basis of allocation	**Unrestricted**	**Restricted**	**Endowment**	**Total**	**Total**
Events Expenditure	Usage	2,585	-	-	2,585	-
Fundraising Expenditure	Usage	-			-	6,661
		2,585	-	-	2,585	6,661

Note: 4.1
EXPENDITURE ON CHARITABLE ACTIVITIES

Wages and Salaries	Usage	104,334	-	-	104,334	90,676
Accountancy	Usage	1,797	-	-	1,797	2,219
Resources	Usage	3,179	-	-	3,179	975
Emploayer NI	Usage	-	-	-	-	-
SUPPORT COSTS:						
Repairs & Maintenance	Usage	1,758	-	-	1,758	1,143
Subscriptions	Usage	839	-	-	839	1,080
Cleaning	Usage	1,150	-	-	1,150	1,273
Rent and rates	Usage	10,600	-	-	10,600	10,295
DWP dedutions	Usage	-	-	-	-	235
Telephone & Internet	Usage	192	-	-	192	187
Depreciation	Usage	218	-	-	218	273
Bank Charges	Usage	121	-	-	121	126
Mobile	Usage	240	-	-	240	-
Activities	Usage	98	-	-	98	-
General Expense	Usage	-	-	-	-	385
Printing, Postage & Stationery	Usage	-	-	-	-	36
		124,525	-	-	124,525	108,903

Al Manhal
Notes to the Accounts
for the year ended 30th September 2025

Note: 5

	Building	Fixtures & Fittings	Office Equipment	Total
TANGIBLE ASSETS:				
Cost				
At 1st Oct 2024	-	7,023	-	7,023
Addition	-	-	-	-
At 30th Sep 2025	-	7,023	-	7,023
Depreciation				
At 1st Oct 2024	-	5,933	-	5,933
Charge for the year		218	-	218
At 30th Sep 2025	-	6,151	-	6,151
Net Book Value				
At 30th Sep 2025	-	872	-	872
At 1st Oct 2024	-	1,090	-	1,090

Note: 6
CASH AT BANK AND IN HAND

	2024	2023
Cash in Hand and at Bank	17,098	8,752
	17,098	8,752

Note: 7
CREDITORS: Amount falling due within one year

Accruals	838	780
Creditors	807	1,268
	1,645	2,048

CREDITORS: Amount falling due more than one year

	-	-

Note: 8
ACCUMULATED FUNDS

	Unrestricted	Restricted	Endowment	Total	2024
Opening Funds as at 01/10/2024	7,794	-	-	7,794	7,333
Net income/expenditure	8,531	-	-	8,531	461
Closing funds as at 30/09/2025	**16,325**	-	-	**16,325**	**7,794**

Accounts

Client Name	Al Manhal
Document Title	Accounts
Period Title	for the year ended 30th September 2024

Period from	10/1/2023
Period To	9/30/2024

Zaheer & Company

Chartered certified accountants

and registered auditors

AL MANHAL

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED 30TH SEPTEMBER 2024

COMPANY REGISTRATION NO: 08200767

CHARITY REGISTRATION NO: 1153046

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

AL MANHAL

CONTENTS

Al Manhal

TRUSTEES AND PROFESSIONAL ADVISORS

COMPANY NO.	8200767
CHARITY NO.	1153046
TRUSTEES:	Dr Zohra Ali Jadei Zaiba Nazer Isra Al Douri
BUSINESS ADDRESS:	271 BURTON ROAD WEST DISBURY MANCHESTER M20 2WA
BANKERS:	HSBC BANK PLC 760 WILMSLOW ROAD DISBURY MANCHESTER M20 2DP
ACCOUNTANTS:	ZAHEER AND COMPANY 63 KINGSWAY BURNAGE MANCHESTER M19 2LL

INDEPENDENT EXAMINER’S REPORT

TO THE TRUSTEES OF AL MANHAL

I report on the accounts of the AL Manhal, registered charity number 1153046 for the accounts year ended 30th September 2024 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
63 Kingsway
Burnage
Manchester
M19 2LL
Date:

Al Manhal
Receipt and Expenditure Account
for the year ended 30th September 2024

	Notes	2024				2023
		Unrestricted funds	Restricted funds	Endowment	Total	Total
		£	£	£	£	
INCOME AND ENDOWMENTS						
DONATIONS AND LEGACIES	1	25,561	-	-	25,561	24,735
FEES AND REGISTRATIONS	1	82,241	-	-	82,241	62,403
SPONSORSHIP	1	2,122	-	-	2,122	2,021
CERTIFICATES	1	506			506	
BOOK SALES	1	5,455	-	-	5,455	6,431
PROFITS	1	-	-	-	-	1,100
OTHER	1	140	-	-	140	170
TOTAL INCOME		116,025	-	-	116,025	96,860
LESS: EXPENDITURE						
EXPENDITURE ON RAISING FUNDS	4	6,661	-	-	6,661	5,969
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	108,903	-	-	108,903	96,903
TOTAL EXPENDITURE		115,564	-	-	115,564	102,872
NET INCOME / EXPENDITURE		461	-	-	461	(6,012)
TOTAL FUNDS BROUGHT FORWARD		7,333	-	-	7,333	13,345
TOTAL FUNDS CARRIED FORWARD		7,794	-	-	7,794	7,333

Al Manhal
Balance Sheet
As at 30th September 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	5		1,090		1,363
Investments			-		
			1,090		1,363
CURRENT ASSETS					
Cash at bank and in hand	6	8,751		8,241	
		8,751		8,241	
CURRENT LIABILITIES					
Creditors: amount falling due within one year	7	2,048	-	2,271	
				2,271	
NET CURRENT ASSETS			6,703		5,970
TOTAL ASSET LESS CURRENT LIABILITIES			7,794		7,333
Creditors: amount falling due more than one year			-		-
TOTAL NET ASSETS			7,794		7,333
THE FUNDS OF THE CHARITY:					
Unrestricted Funds:	8		7,794		7,333
Restricted Funds:			-		-
TOTAL CHARITY FUNDS			7,794		7,333

For the year ending 30th September 2024 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):

Al Manhal
Notes to the Accounts
for the year ended 30th September 2024

Note: 1
INCOME AND ENDOWMENTS

	2024				2023
	Unrestricted	Restricted	Endowment	Total	
Donations and Legacies	25,561	-	-	25,561	24,735
Fees and Registration	82,241	-	-	82,241	62,403
Sponsorship	2,122			2,122	2,021
Certificates	506			506	
Book Sales	5,455	-	-	5,455	6,431
Profits	-		-	-	1,100
Others	140	-	-	140	170
	116,025	-	-	116,025	96,860

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.

Al Manhal
Notes to the Accounts
for the year ended 30th September 2024

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

				2024	2023
				Total	Total
Wages and Salaries	90,676	-	-	90,676	66,194
	90,676	-	-	90,676	66,194

The average numbers of employees during the year were:	Number	Total	Total
Administration	41	41	31
Volunteers	2	2	2

Note: 3.1
TRUSTEES REMUNERATION

All trustees provide their services to the charity free of charge without any remuneration.

Note: 4
EXPENDITURE ON RAISING FUNDS

	Basis of allocation	Unrestricted	Restricted	Endowment	Total	Total
Events Expenditure	Usage	-	-	-	-	13
Fundraising Expenditure	Usage	6,661			6,661	5,956
		6,661	-	-	6,661	5,969

Note: 4.1
EXPENDITURE ON CHARITABLE ACTIVITIES

Wages and Salaries	Usage	90,676	-	-	90,676	66,194
Accountancy	Usage	2,219	-	-	2,219	3,348
Resources	Usage	975	-	-	975	2,936
Emploayer NI	Usage	-	-	-	-	-
SUPPORT COSTS:						
Repairs & Maintenance	Usage	1,143	-	-	1,143	2,671
Subscriptions	Usage	1,080	-	-	1,080	-
Cleaning	Usage	1,273	-	-	1,273	695
Rent and rates	Usage	10,295	-	-	10,295	16,862
DWP dedutions	Usage	235	-	-	235	-
Telephone & Internet	Usage	187	-	-	187	181
Depreciation	Usage	273	-	-	273	341
Bank Charges	Usage	126	-	-	126	602
Mobile	Usage	-	-	-	-	10
Activities	Usage	-	-	-	-	900
Training	Usage	-	-	-	-	150
General Expense	Usage	385	-	-	385	2,013
Printing, Postage & Stationery	Usage	36	-	-	36	-
		108,903	-	-	108,903	96,903

Al Manhal
Notes to the Accounts
for the year ended 30th September 2024

Note: 5

	Building	Fixtures & Fittings	Office Equipment	Total
TANGIBLE ASSETS:				
Cost				
At 1st Oct 2023	-	7,023	-	7,023
Addition	-	-	-	-
At 30th Sep 2024	-	7,023	-	7,023
Depreciation				
At 1st Oct 2023	-	5,660	-	5,660
Charge for the year		273	-	273
At 30th Sep 2024	-	5,933	-	5,933
Net Book Value				
At 30th Sep 2024	-	1,090	-	1,090
At 1st Oct 2023	-	1,363	-	1,363

Note: 6

CASH AT BANK AND IN HAND	2024	2023
Cash in Hand and at Bank	8,751	8,241
	8,751	8,241

Note: 7

CREDITORS: Amount falling due within one year

Accruals	780	780
Creditors	1,268	1,491
	2,048	2,271

CREDITORS: Amount falling due more than one year

	-	-

Note: 8

ACCUMULATED FUNDS	Unrestricted	Restricted	Endowment	Total	2023
Opening Funds as at 01/10/2023	7,333	-	-	7,333	13,345
Net income/expenditure	461	-	-	461	(6,012)
Closing funds as at 30/09/2024	**7,794**	**-**	**-**	**7,794**	**7,333**

Al Manhal
Accounts
for the year ended 30th September 2024

Trial Balance - Featured accounts only

Description	Debit	Credit		
Gross Wages				
Gross wages from Payroll	90,675.76			
Casual wages	-	-		
	90,675.76	-		90,675.76
Wages Payable				
Balance B/F		965.32		
Net wages		89,687.74		
Wages paid	90,051.15			
Casual wages - offset against Gross Wages				
	90,051.15	90,653.06	-	601.91
PAYE Payable				
Balance B/F		-		
Tax		988.60		
Payments & Refunds	888.60			
	888.60	988.60	-	100.00
DWP deductions				
Due		235.00		
Payments	195.00			
	195.00	235.00	-	40.00
Investment - Asset				
Balance B/F	-			
Investment capital repaid into Bank Current Account		-		
	-	-		-
Fixtures & Fittings - Asset				
Balance B/F	7,023.00			
	7,023.00	-		7,023.00

Fixture & Fittings - Acc Dep - Asset

Balance B/F		5,660.00		
Charge for the year		272.60		
Balance C/F				
	-	5,932.60	-	5,932.60

Depreciation Expense

Charge for the year	272.60		
	272.60	-	272.60

Accruals Liability

Balance B/F		780.00		
Accrual Reversal	780.00			
Accountancy fees		780.00		
	780.00	1,560.00	-	780.00

Accountancy fees - Expense

Accrual reversal		780.00	
Adjustment of other Charges		-	
Payments this year	2,219.00		
Accountancy fees	780.00		
	2,999.00	780.00	2,219.00

Other Creditors - Liability

Balance B/F		526.00		
Adjustment	-			
	-	526.00	-	526.00

Al Manhal
Accounts
for the year ended 30th September 2024

Bank Analysis

Details	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun to Aug	Sep	Total	
Fees	6,148.00	14,676.00	7,588.00	6,393.00	4,650.00	2,699.00	9,914.78	6,580.72	7,096.25	8,637.55	74,383.30	
Fees 2021/2022					-						-	
Fundraising			-	-	425.00	3,477.50	5,735.24	727.00	-	1,259.24	11,623.98	
Return on investment- profit	-								-		-	
Tax Refund						-					-	
Donations	136.00	1,225.00	746.00	1,637.01	1,515.00	233.00	453.00	306.00	3,009.20	1,712.00	10,972.21	
Sponsorship	40.00	80.00	40.00	170.00	290.00	477.00	240.00	160.00	480.00	145.00	2,122.00	
Certificates	506.00							-	-	-	506.00	
Book sales	922.00	612.00	170.00	115.99	270.00	834.00	282.83	63.99	453.96	1,089.79	4,814.56	
Return on investment- Profit	-										-	104,422.05
Books	-	-			-	- 935.00		- 40.40		-	- 975.40	
Cleaning											-	
Quran competion											-	
Postage				- 16.36					- 20.00		- 36.36	
Reimbursement Fees	-	- 90.00	- 120.00	-			- 25.00		- 150.00	-	- 385.00	
Events											-	
Subscriptions	- 80.00	- 80.00	- 80.00	- 200.00	- 80.00	- 80.00	- 80.00	- 80.00	- 240.00	- 80.00	- 1,080.00	
HMRC PAYE	-	- 84.40	- 138.40	- 51.00	- 100.80	- 109.40	- 109.20	- 47.20	- 248.20		- 888.60	
Office	-	-	- 200.00	- 7.66	- 509.99	-	-	-	- 98.36	- 40.00	- 856.01	
Telephone & internet	- 15.59	- 15.59	- 15.59	- 15.59	- 15.59	- 15.59	- 15.59	- 15.59	- 46.77	- 15.59	- 187.08	
DWP deductions	-	-	-	-	-	-	- 36.12	-	- 118.98	- 39.66	- 194.76	
Fundraising	- 2,184.35			-			- 4,476.61		-		- 6,660.96	
Accountancy fees	-			- 130.72	- 385.56		-	- 494.22	-	- 1,208.50	- 2,219.00	
Mobile	-	-	-	-		-		-	-	-	-	
Bank Charges	- 5.00	- 9.34	- 15.60	- 13.12	- 8.34	- 16.80	- 11.60	- 9.03	- 32.26	- 5.00	- 126.09	
Rent			- 4,200.00	-	- 250.00	-			- 3,700.00		- 8,150.00	- 108,172.52
Wages	- 9,378.40	- 9,204.35	- 7,260.25	- 7,391.05	- 8,227.99	- 7,745.16	- 4,968.41	- 11,710.01	- 13,930.02	- 6,597.62	- 86,413.26	
Petty cash		-		-	1,500.00	1,550.00	-				3,050.00	

Bank Account

Description	Debit	Credit	
Balance B/F	6,938.74		
Receipts other than investment ret	104,422.05		
Investment Return	-		
Payments		105,122.52	
Balance C/F		6,238.27	
	111,360.79	111,360.79	-

Al Manhal
Accounts
for the year ended 30th September 2024

Cash Analysis

Details	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun to Aug	Sep	Total	
Fees	620.00	590.00	856.00	594.00	538.00	842.00	806.00	546.00	610.00	1,856.00	7,858.00	
Sponsrship		-			-	-	-		-		-	
Donations	150.00	123.00	210.00	30.00	100.00	450.00	60.00	120.00	523.72	258.00	2,024.72	
Certificates					-			-	-		-	
Exam fees	-				-	-	10.00	130.00			140.00	
Fundraising			-	-	100.00		548.00			292.19	940.19	
Book sales	300.00	72.00	10.00	-	-	34.00	-	44.00	-	180.00	640.00	11,602.91
Club Shop/Expense	-	-	-	-	-	-	-	-	-		-	
Fundraising			-								-	
Cleaning	- 147.00	- 168.00	- 126.00	- 168.00	- 160.00	- 126.00	- 168.00	- 126.00	- 84.00	-	- 1,273.00	
Office	- 80.00	-	- 70.00	- 80.00	-	-	-	- 56.68	-	-	- 286.68	
Subscriptions											-	
Books	-		-	-	-						-	
Training		-									-	
Rent	- 595.00	- 400.00	- 300.00	- 400.00	400.00	-	-	-	- 50.00		- 2,145.00	- 3,704.68
Petty cash		-		-	- 1,500.00	- 1,550.00	-				- 3,050.00	
Wages	-	- 290.00	-	-	-	- 140.67	-	- 549.12	- 1,864.72	- 793.38	- 3,637.89	

Cash Account

Description	Debit	Credit	
Balance B/F	1,302.47		
Receipts	11,602.91		
Payments		10,392.57	
Balance C/F		2,512.81	
	12,905.38	12,905.38	-

Accounts

Zaheer & Company
Chartered certified accountants
and registered auditors

AL MANHAL

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED 30TH SEPTEMBER 2023

COMPANY REGISTRATION NO: 08200767

CHARITY REGISTRATION NO: 1153046

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

AL MANHAL

CONTENTS

Al Manhal

TRUSTEES AND PROFESSIONAL ADVISORS

COMPANY NO.	8200767
CHARITY NO.	1153046
TRUSTEES:	Dr Zohra Ali Jadei Zaiba Nazer Isra Al Douri
BUSINESS ADDRESS:	271 BURTON ROAD WEST DISBURY MANCHESTER M20 2WA
BANKERS:	HSBC BANK PLC 760 WILMSLOW ROAD DISBURY MANCHESTER M20 2DP
ACCOUNTANTS:	ZAHEER AND COMPANY 63 KINGSWAY BURNAGE MANCHESTER M19 2LL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AL MANHAL

I report on the accounts of the AL Manhal, registered charity number 1153046 for the accounts year ended 30th 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
63 Kingsway
Burnage
Manchester
M19 2LL
Date:

Al Manhal
Receipt and Expenditure Account
for the year ended 30th September 2023

	Notes	2023				2022
		Unrestricted funds	Restricted funds	Endowment	Total	Total
		£	£	£	£	
INCOME AND ENDOWMENTS						
DONATIONS AND LEGACIES	1	24,735	-	-	24,735	13,039
FEES AND REGISTRATIONS	1	62,403	-	-	62,403	48,465
SPONSORSHIP	1	2,021	-	-	2,021	-
BOOK SALES	1	6,431	-	-	6,431	3,610
PROFITS	1	1,100	-	-	1,100	-
OTHER	1	170	-	-	170	1,693
TOTAL INCOME		96,860	-	-	96,860	66,807
LESS: EXPENDITURE						
EXPENDITURE ON RAISING FUNDS	4	5,969	-	-	5,969	1,485
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	96,903	-	-	96,903	78,754
TOTAL EXPENDITURE		102,872	-	-	102,872	80,239
NET INCOME / EXPENDITURE		(6,012)	-	-	(6,012)	(13,432)
TOTAL FUNDS BROUGHT FORWARD		13,345	-	-	13,345	26,776
TOTAL FUNDS CARRIED FORWARD		7,333	-	-	7,333	13,344

Al Manhal
Balance Sheet
As at 30th September 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible Assets	5		1,363		1,704
Investments			-		
			1,363		1,704
CURRENT ASSETS					
Cash at bank and in hand	6	8,241		12,951	
		8,241		12,951	
CURRENT LIABILITIES					
Creditors: amount falling due within one year	7	2,271	-	1,311	
				1,311	
NET CURRENT ASSETS			5,970		11,640
TOTAL ASSET LESS CURRENT LIABILITIES			7,333		13,344
Creditors: amount falling due more than one year			-		-
TOTAL NET ASSETS			7,333		13,344
THE FUNDS OF THE CHARITY:					
Unrestricted Funds:	8		7,333		13,345
Restricted Funds:			-		-
TOTAL CHARITY FUNDS			7,333		13,345

For the year ending 30th September 2022 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):

DR ZOHRA JADEI

Al Manhal
Notes to the Accounts
for the year ended 30th September 2023

Note: 1
INCOME AND ENDOWMENTS

	2023				2022
	Unrestricted	Restricted	Endowment	Total	
Donations and Legacies	24,735	-	-	24,735	13,039
Fees and Registration	62,403	-	-	62,403	48,465
Sponsorship	2,021			2,021	-
Book Sales	6,431	-	-	6,431	3,610
Profits	1,100		-	1,100	-
Others	170	-	-	170	1,693
	96,860	-	-	96,860	66,807

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.

Al Manhal
Notes to the Accounts
for the year ended 30th 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

	2023				2022
				Total	**Total**
Gross Salaries	66,194	-	-	66,194	64,293
	66,194	-	-	66,194	64,293

The average numbers of employees during the year were:	**Number**	**Total**	**Total**
Administration	31	31	15
Volunteers	2	2	2

Note: 3.1
TRUSTEES REMUNERATION

All trustees provide their services to the charity free of charge without any remuneration.

Note: 4
EXPENDITURE ON RAISING FUNDS

	Basis of allocation	Unrestricted	Restricted	Endowment	Total	Total
Events Expenditure	Usage	13	-	-	13	1,485
Fundraising Expenditure	Usage	5,956			5,956	-
		5,969	-	-	5,969	1,485

Note: 4.1
EXPENDITURE ON CHARITABLE ACTIVITIES

Wages and Salaries	Usage	66,194	-	-	66,194	64,239
Accountancy	Usage	3,348	-	-	3,348	1,059
Resources	Usage	2,936			2,936	2,507
Emploayer NI	Usage	-	-	-	-	84
SUPPORT COSTS:						
Repairs & Maintenance	Usage	2,671	-	-	2,671	712
Rent and rates	Usage	16,862	-	-	16,862	6,600
Telephone & Internet	Usage	181	-	-	181	173
Depreciation	Usage	341	-	-	341	426
Bank Charges	Usage	602	-	-	602	106
Mobile	Usage	10	-	-	10	120
Activities	Usage	900	-	-	900	-
Training	Usage	150	-	-	150	-
General Expense	Usage	2,708	-	-	2,708	2,248
Printing, Postage & Stationery	Usage	-	-	-	-	480
		96,903	-	-	96,903	78,754

Al Manhal
Notes to the Accounts
for the year ended 30th September 2023

Note: 5

TANGIBLE ASSETS:	**Building**	**Fixtures & Fittings**	**Office Equipment**	**Total**
Cost				
At 1st Oct 2022	-	7,023	-	7,023
Addition	-	-	-	-
At 30th Sep 2023	-	7,023	-	7,023
Depreciation				
At 1st Oct 2022	-	5,319	-	5,319
Charge for the year		341	-	341
At 30th Sep 2023	-	5,660	-	5,660
Net Book Value				
At 30th Sep 2023	-	1,363	-	1,363
At 1st Oct 2022	-	1,704	-	1,704

Note: 6

CASH AT BANK AND IN HAND	**2023**	**2022**
Cash in Hand and at Bank	8,241	12,951
	8,241	12,951

Note: 7

CREDITORS: Amount falling due within one year		
Accruals	780	780
Creditors	1,491	531
	2,271	1,311

CREDITORS: Amount falling due more than one year		
	-	-

Note: 8

ACCUMULATED FUNDS	**Unrestricted**	**Restricted**	**Endowment**	**Total**	**2022**
Opening Funds as at 01/10/2022	13,345	-	-	13,345	26,776
Net income/expenditure	(6,012)	-	-	(6,012)	(13,431)
Closing funds as at 30/09/2023	**7,333**	-	-	**7,333**	**13,345**

Accounts

Zaheer & Company

Chartered certified accountants

and registered auditors

AL MANHAL

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED 30TH SEPTEMBER 2022

COMPANY REGISTRATION NO: 08200767

CHARITY REGISTRATION NO: 1153046

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

AL MANHAL

CONTENTS

Al Manhal

TRUSTEES AND PROFESSIONAL ADVISORS

COMPANY NO.	8200767
CHARITY NO.	1153046
TRUSTEES:	Dr Zohra Ali Jadei Zaiba Nazer Isra Al Douri
BUSINESS ADDRESS:	271 BURTON ROAD WEST DISBURY MANCHESTER M20 2WA
BANKERS:	HSBC BANK PLC 760 WILMSLOW ROAD DISBURY MANCHESTER M20 2DP
ACCOUNTANTS:	ZAHEER AND COMPANY 63 KINGSWAY BURNAGE MANCHESTER M19 2LL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AL MANHAL

I report on the accounts of the AL Manhal, registered charity number 1153046 for the accounts year ended 30th 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:

Al Manhal
Receipt and Expenditure Account
for the year ended 30th September 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Endowment £	2022 Total £	2021 Total
INCOME AND ENDOWMENTS						
DONATIONS AND LEGACIES	1	13,039	-	-	13,039	2,554
FEES AND REGISTRATIONS	1	48,465	-	-	48,465	39,873
BOOK SALES	1	3,611	-	-	3,611	4,551
OTHER	1	1,693	-	-	1,693	173
TOTAL INCOME		66,807	-	-	66,807	47,151
LESS: EXPENDITURE						
EXPENDITURE ON RAISING FUNDS	4	1,485	-	-	1,485	200
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	78,754	-	-	78,754	46,292
TOTAL EXPENDITURE		80,239	-	-	80,239	46,492
NET INCOME / EXPENDITURE		(13,431)	-	-	(13,431)	659
TOTAL FUNDS BROUGHT FORWARD		26,776	-	-	26,776	29,520
TOTAL FUNDS CARRIED FORWARD		13,345	-	-	13,345	30,179

Al Manhal
Balance Sheet
As at 30th September 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible Assets	5		1,704		2,131
Investments			-		
			1,704		2,131
CURRENT ASSETS					
Cash at bank and in hand	6	12,951		25,595	
		12,951		25,595	
CURRENT LIABILITIES					
Creditors: amount falling due within one year	7	1,311		950	
				950	
NET CURRENT ASSETS			11,641		24,645
TOTAL ASSET LESS CURRENT LIABILITIES			13,345		26,776
Creditors: amount falling due more than one year			-		-
TOTAL NET ASSETS			13,345		26,776
THE FUNDS OF THE CHARITY:					
Unrestricted Funds:	8		13,345		26,776
Restricted Funds:			-		-
TOTAL CHARITY FUNDS			13,345		26,776

For the year ending 30th September 2022 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):

DR ZOHRA JADEI

Al Manhal
Notes to the Accounts
for the year ended 30th September 2022

Note: 1
INCOME AND ENDOWMENTS

	2022				2021
	Unrestricted	**Restricted**	**Endowment**	**Total**	
Donations and Legacies	13,039	-	-	13,039	2,554
Fees and Registration	48,465	-	-	48,465	39,873
Book Sales	3,611	-	-	3,611	4,551
Others	1,693	-	-	1,693	173
	66,807	-	-	66,807	47,151

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.

Al Manhal
Notes to the Accounts
for the year ended 30th 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
				Total	**Total**
Gross Salaries	64,239	-	-	64,239	37,293
	64,239	-	-	64,239	37,293

The average numbers of employees during the year were:	**Number**	**Total**	**Total**
Administration	15	15	15
Volunteers	2	2	2

Note: 3.1
TRUSTEES REMUNERATION

All trustees provide their services to the charity free of charge without any remuneration.

Note: 4
EXPENDITURE ON RAISING FUNDS

	Basis of allocation	**Unrestricted**	**Restricted**	**Endowment**	**Total**	**Total**
Events Expenditure	Usage	1,485	-	-	1,485	200
		1,485	-	-	1,485	200

Note: 4.1
EXPENDITURE ON CHARITABLE ACTIVITIES

Wages and Salaries	Usage	64,239	-	-	64,239	37,293
Accountancy	Usage	1,059	-	-	1,059	1,099
Resources	Usage	2,507				-
Emplotayer NI	Usage	84	-	-	84	
			-	-	-	
SUPPORT COSTS:			-	-	-	
Repairs & Maintenance	Usage	712	-	-	712	3,183
Rent and rates	Usage	6,600	-	-	6,600	3,910
Telephone & Internet	Usage	173	-	-	173	233
Depreciation	Usage	426	-	-	426	533
Bank Charges	Usage	105	-	-	105	
Mobile	Usage	120	-	-	120	
General Expense	Usage	2,248	-	-	2,248	-
Printing, Postage & Stationery	Usage	480	-	-	480	41
		78,754	-	-	76,247	46,292

Al Manhal
Notes to the Accounts
for the year ended 30th September 2022

Note: 5

	Building	Fixtures & Fittings	Office Equipment	Total
TANGIBLE ASSETS:				
Cost				
At 1st Oct 2021	-	7,023	-	7,023
Addition	-	-	-	-
At 30th Sep 2022	-	7,023	-	7,023
Depreciation				
At 1st Oct 2021	-	4,892	-	4,892
Charge for the year		426	-	426
At 30th Sep 2022	-	5,319	-	5,319
Net Book Value				
At 30th Sep 2022	-	1,704	-	1,704
At 1st Oct 2021	-	2,131	-	2,131

Note: 6

CASH AT BANK AND IN HAND	**2022**	**2021**
Cash in Hand and at Bank	12,951	25,595
	12,951	25,595

Note: 7

CREDITORS: Amount falling due within one year		
Accruals	780	450
Creditors	531	500
	1,311	950

CREDITORS: Amount falling due more than one year		
	-	-

Note: 8

ACCUMULATED FUNDS	**Unrestricted**	**Restricted**	**Endowment**	**Total**	**2021**
Opening Funds as at 01/10/2021	26,776	-	-	26,776	29,520
Net income/expenditure	(13,431)	-	-	(13,431)	(2,744)
Closing funds as at 30/09/2022	**13,345**	**-**	**-**	**13,345**	**26,776**

Accounts

ZAHEER & COMPANY

CHARTERED CERTIFIED ACCOUNTANTS
AND REGISTERED AUDITORS

AL MANHAL

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED 30TH SEPTEMBER 2021

COMPANY REGISTRATION NO: 08200767

CHARITY REGISTRATION NO: 1153046

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

AL MANHAL

CONTENTS

Al Manhal

TRUSTEES AND PROFESSIONAL ADVISORS

COMPANY NO.	8200767
CHARITY NO.	1153046
TRUSTEES:	Dr Zohra Ali Jadei Zaiba Nazer Isra Al Douri
BUSINESS ADDRESS:	271 BURTON ROAD WEST DISBURY MANCHESTER M20 2WA
BANKERS:	HSBC BANK PLC 760 WILMSLOW ROAD DISBURY MANCHESTER M20 2DP
ACCOUNTANTS:	ZAHEER AND COMPANY 63 KINGSWAY BURNAGE MANCHESTER M19 2LL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AL MANHAL

I report on the accounts of the AL Manhal, registered charity number 1153046 for the accounts year ended 30th 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:

Al Manhal
Receipt and Expenditure Account
for the year ended 30th September 2021

	Notes	2021				2020
		Unrestricted funds	Restricted funds	Endowment	Total	Total
		£	£	£	£	
INCOME AND ENDOWMENTS						
DONATIONS AND LEGACIES	1	2,554	-	-	2,554	11,559
FEES AND REGISTRATIONS	1	39,873	-	-	39,873	62,964
BOOK SALES	1	4,551	-	-	4,551	5,160
OTHER	1	173	-	-	173	1,157
TOTAL INCOME		47,150	-	-	47,150	80,841
LESS: EXPENDITURE						
EXPENDITURE ON RAISING FUNDS	4	200	-	-	200	6,135
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	49,694	-	-	49,694	66,231
TOTAL EXPENDITURE		49,894	-	-	49,894	72,366
NET INCOME / EXPENDITURE		(2,743)	-	-	(2,743)	8,475
TOTAL FUNDS BROUGHT FORWARD		29,520	-	-	29,520	21,045
TOTAL FUNDS CARRIED FORWARD		26,776	-	-	26,776	29,520

Al Manhal
Balance Sheet
As at 30th September 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible Assets	5		2,131		2,663
Investments			-		9,000
			2,131		11,663
CURRENT ASSETS					
Cash at bank and in hand	6	25,595		18,757	
		25,595		18,757	
CURRENT LIABILITIES					
Creditors: amount falling due within one year	7	950		900	
				900	
NET CURRENT ASSETS			24,645		17,857
TOTAL ASSET LESS CURRENT LIABILITIES			26,776		29,520
Creditors: amount falling due more than one year			-		-
TOTAL NET ASSETS			26,776		29,520
THE FUNDS OF THE CHARITY:					
Unrestricted Funds:	8		26,776		29,520
Restricted Funds:			-		-
TOTAL CHARITY FUNDS			26,776		29,520

For the year ending 30th 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):

DR ZOHRA JADEI

Al Manhal
Notes to the Accounts
for the year ended 30th September 2021

Note: 1
INCOME AND ENDOWMENTS

	2021				2020
	Unrestricted	**Restricted**	**Endowment**	**Total**	
Donations and Legacies	2,554	-	-	2,554	11,559
Fees and Registration	39,873	-	-	39,873	62,964
Book Sales	4,551	-	-	4,551	5,160
Others	173	-	-	173	1,157
	47,150	-	-	47,150	80,841

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.

Al Manhal
Notes to the Accounts
for the year ended 30th 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
				Total	**Total**
Gross Salaries	37,293	-	-	37,293	56,170
	37,293	-	-	37,293	56,170

The average numbers of employees during the year were:	**Number**	**Total**	**Total**
Administration	15	15	66
Volunteers	2	2	2

Note: 3.1
TRUSTEES REMUNERATION

All trustees provide their services to the charity free of charge without any remuneration.

Note: 4
EXPENDITURE ON RAISING FUNDS

	Basis of allocation	**Unrestricted**	**Restricted**	**Endowment**	**Total**	**Total**
Events Expenditure	Usage	200	-	-	200	4,097
Printing, Postage & Stationery	Usage	-	-	-	-	2,038
		200	-	-	200	6,135

Note: 4.1
EXPENDITURE ON CHARITABLE ACTIVITIES

Wages and Salaries	Usage	37,293	-	-	37,293	56,170
Accountancy	Usage	1,099	-	-	1,099	490
Resources	Usage	3,403				15
Legal & Professional	Usage	-	-	-	-	
			-	-	-	
SUPPORT COSTS:			-	-	-	
Repairs & Maintenance	Usage	3,183	-	-	3,183	413
Advertising	Usage	-	-	-	-	-
Insurance	Usage	-	-	-	-	
Lighting and Heating	Usage	-	-	-	-	
Rent and rates	Usage	3,910	-	-	3,910	7,185
Telephone & Internet	Usage	233	-	-	233	219
Depreciation	Usage	533	-	-	533	666
Bank Charges	Usage	-	-	-	-	
Cleaning	Usage	-	-	-	-	
General Expense	Usage	-	-	-	-	60
Subscriptions	Usage	-	-	-	-	86
Printing, Postage & Stationery	Usage	41	-	-	41	927
		49,694	-	-	46,291	66,231

Al Manhal
Notes to the Accounts
for the year ended 30th September 2021

Note: 5

	Building	Fixtures & Fittings	Office Equipment	Total
TANGIBLE ASSETS:				
Cost				
At 1st Oct 2020	-	7,023	-	7,023
Addition	-	-	-	-
At 30th Sep 2021	-	7,023	-	7,023
Depreciation				
At 1st Oct 2020	-	4,360	-	4,360
Charge for the year		533	-	533
At 30th Sep 2021	-	4,892	-	4,892
Net Book Value				
At 30th Sep 2021	-	2,131	-	2,131
At 1st Oct 2020	-	2,663	-	2,663

Note: 6

CASH AT BANK AND IN HAND	**2021**	**2020**
Cash in Hand and at Bank	25,595	18,757
	25,595	18,757

Note: 7

CREDITORS: Amount falling due within one year

	2021	2020
Accruals	450	550
Creditors	500	1,021
	950	1,571

CREDITORS: Amount falling due more than one year

	-	-

Note: 8

ACCUMULATED FUNDS	**Unrestricted**	**Restricted**	**Endowment**	**Total**	**2020**
Opening Funds as at 01/10/2020	29,520	-	-	29,520	21,045
Net income/expenditure	(2,743)	-	-	(2,743)	8,475
Closing funds as at 30/09/2021	**26,776**	**-**	**-**	**26,776**	**29,520**

Accounts

ZAHEER & COMPANY
CHARTERED CERTIFIED ACCOUNTANTS
AND REGISTERED AUDITORS

AL MANHAL

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED 30TH SEPTEMBER 2020

COMPANY REGISTRATION NO: 08200767

CHARITY REGISTRATION NO: 1153046

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

AL MANHAL

(A company limited by guarantee and registered Charity)

CONTENTS

AL MANHAL

DIRECTORS / TRUSTEES AND PROFESSIONAL ADVISORS

Company Numner:	**8200767**
Charity Number:	**1153046**
DIRECTORS / TRUSTEES:	DR ZOHRA JADEI DR SALMA MULUD MRS. ISRA ALDOURI MRS. SOUAD EL-FAGI
BUSINESS ADDRESS:	271 BURTON ROAD WEST DISBURY MANCHESTER M20 2WA
BANKERS:	HSBC BANK PLC 760 WILMSLOW ROAD DISBURY MANCHESTER M20 2DP
ACCOUNTANTS:	ZAHEER AND COMPANY 63 KINGSWAY BURNAGE MANCHESTER M19 2LL

AL MANHAL_TRUSTEES REPORT (2019-20)

The trustees present their annual report and financial statements for the year ended 1ST October 2019 to 30th September 2020 and confirm they comply with the Charities Act 2011, the trust deed and the Charities SORP requirements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

AL MANHAL is a limited company constituted as a charity and registered with the Charity Commission on 24th July 2013 under charity number 1153046. It is governed by a company structure with memorandum and articles incorporated in 2012 company number 08200767.

Organizational Structure

The directors are the charity trustees and are responsible for the general control and management of the charity. The trustees give their time freely and unless approved by the Board receive no remuneration. The trustees meet together and are responsible for decisions taken in relation to activities provided by the charity.

Recruitment and Appointment of Trustees

The existing trustees are responsible for the recruitment and appointment of new trustees

Risk Management

The trustees assess the risks the charity faces on an ongoing basis and manage them throughout the year. The charity is new and the trustees will put in place policies and procedures as needed to ensure that risks are reduced.

Corona Virus

Trustees ensured that the work of the charity was curtailed to ensure social isolation. They implemented a robust policy of observing SOP rules by all the trustees, employees, volunteers and the beneficiaries of the charity work.

OBJECTIVES AND ACTIVITIES

The charity's objects are specifically restricted to the following:

- To Advance the Islamic religion in accordance with the teaching of the Holy Quran and Sunnah of the Prophet Mohammed (PBUH).
- To promote the benefit of the inhabitants of Greater Manchester and other communities without distinction of religion or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interest of social welfare with the object of improving the conditions of life of the said inhabitants.
- To relieve poverty and provide medical assistance to those in need.
- To promote such other charitable purposes as any from time to time determined.

- To advance Islamic Education or awareness in accordance with the Teaching of the Quran and Sunnah by means of Religious Classes and otherwise.

Al MANHAL aims to provide Social, Cultural and Islamic Educational support for women in and around Manchester, whatever their cultural or background may be.

Our aim is to promote understanding between communities of different races and faiths and promote facilities that provide for social and educational development of Muslims within the wider community.

We believe a development of faith with social services through education and training combined will help build a strong, peaceful local community that is confident enough to engage with and make a positive contribution to wider society. We believe our activities are helping this community development process and delivering public benefit.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the 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; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed.

They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

Dr. Zohra Jadei **Date:**

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AL MANHAL

I report on the accounts of **Al Manhal**, registered charity number 1153046 for the accounts year ended 30th September 2020 set out on pages 05 to 10.

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:

AL MANHAL

RECEIPTS AND EXPENDITURES ACCOUNT

FOR THE YEAR ENDED 30TH SEPTEMBER 2020

	Notes	2019-20				2018-19
		£	£	£	£	£
INCOME AND ENDOWMENTS		**Un-restricted Funds**	**Restricted Funds**	**Endowment Funds**	**Total**	**Total**
DONATIONS AND LEGACIES	**1**	80,841	-	-	80,841	80,383
TOTAL INCOME		**80,841**	**-**	**-**	**80,841**	**80,383**
LESS: EXPENDITURE						
EXPENDITURE ON RAISING FUNDS	**4**	13,335	-	-	13,335	20,793
EXPENDITURE ON CHARITABLE ACTIVITIES	**4.1**	59,031	-	-	59,031	62,357
TOTAL EXPENDITURE		**72,366**	**-**	**-**	**72,366**	**83,150**
NET INCOME / EXPENDITURE		8,475	-	-	8,475	- 2,766
TOTAL FUNDS BROUGHT FORWARD		21,045	-	-	21,045	23,812
TOTAL FUNDS CARRIED FORWARD		**29,520**	**-**	**-**	**29,520**	**21,045**

AL MANHAL
BALANCE SHEET
AS AT 30TH SEPTEMBER 2020

	Notes	2019-20		2018-19	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	5		2,663		3,129
Investment	5.1		9,000		9,000
			11,663		12,129
CURRENT ASSETS					
Cash at bank and in hand	6	18,757		9,366	
		18,757		9,366	
CURRENT LIABILITIES					
Creditors: amount falling due within one year	7	900		450	
		900		450	
NET CURRENT ASSETS			17,857		8,916
TOTAL NET ASSETS			**29,520**		**21,045**
THE FUNDS OF THE CHARITY:					
Un-restricted Funds:	8		29,520		21,045
Restricted Funds:			-		-
TOTAL CHARITY FUNDS			**29,520**		**21,045**

For the year ending 30th September 2020 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.

Directors' 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;
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.

Trustees:

DR ZOHRA JADEI **Date :**

AL MANHAL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2020

Note: 1

INCOME AND ENDOWMENTS

	2019-20				2018-19
	Un-restricted	Restricted	Endowment	Total	Total
	£	£	£	£	£
Donations and Legacies	11,559	-	-	11,559	8,071
Fees received	62,964	-	-	62,964	59,802
Books Sales	5,160	-	-	5,160	5,983
Others	1,157	-	-	1,157	6,527
	80,841	-	-	**80,841**	**80,383**

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.

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

	2019-20		2018-19
		Total	**Total**
	£	£	£
Gross Salaries	56,170	56,170	60,434
	56,170	**56,170**	**60,434**

The average numbers of employees during the year were;	**Number**	**Total**	**Number**
Administration	66	66	66
Volunteers	2	2	2

Note: 3

TRUSTEES REMUNERATION

All trustees provide their services to the charity free of charge without any remuneration.

Note: 4

EXPENDITURE ON RAISING FUNDS

	Basis of allocation	Un-restricted	Restricted	Endowment	Total	Total
		£	£	£	£	£
Events Expenditure	Usage	4,097	-	-	4,097	1,464
Rent	Usage	7,185	-	-	7,185	13,680
Books and Resources	Usage	15		-	15	5,464
Printing	Usage	2,038			2,038	185
		13,335	**-**	**-**	**13,335**	**20,793**

Note: 4.1

EXPENDITURE ON CHARITABLE ACTIVITIES

Wages and Salaries	Time	56,170	-	-	56,170	60,434
Accountancy	Usage	490	-	-	490	490
				-		
SUPPORT COSTS:				-		
Repairs & Maintenance	Usage	413	-	-	413	50
Printing, Postage & Stationery	Usage	927	-	-	927	304
Subscriptions	Usage	86			86	
Telephone & Internet	Usage	219	-	-	219	222
Depreciation	Usage	666	-	-	666	782
General Expenses	Usage	60	-	-	60	75
		59,031	**-**	**-**	**59,031**	**62,357**

Note: 5

TANGIBLE ASSETS:	**Fixtures & Fittings**	**Total**
Cost		
At 1st Oct 2019	6,823	6,823
Addition	200	200
At 30th Sep 2020	**7,023**	**7,023**
Depreciation		
At 1st Oct 2019	3,694	3,694
Charge for the year	666	666
At 30th Sep 2020	**4,360**	**4,360**
Net Book Value		
At 30th Sep 2020	**2,663**	**2,663**
At 30th Sep 2019	**3,129**	**3,129**

Note: 5.1

INVESTMENT:	**2019-20**	**Total**	**2018-19**
	£	**£**	**£**
	9000	9,000	9,000
	9,000	**9,000**	**9,000.00**

Note: 6

CASH AT BANK AND IN HAND

	2019-20	2018-19
Cash at Bank HSBC	17,811	5,968
Cash at Hand	946	3,398
	18,757	**9,366**

Note: 7

CREDITORS: Amount falling due within one year

	2019-20	2018-19
Accruals and other Creditors	450	450
	450	**450**

Note: 8

ACCUMULATED FUNDS	**2019-20**				**2018-19**
	Un-restricted	**Restricted**	**Endowment**	**Total**	**Total**
Opening funds as at 01/10/2019	21,045	-	-	21,045	23,812
Net income/expenditure	8,475	-	-	8,475	- 2,767
Closing funds as at 30/09/2020	**29,520**	**-**	**-**	**29,520**	**21,045**