



ZAHEER & COMPANY

**CHARTERED CERTIFIED ACCOUNTANTS
AND REGISTERED AUDITORS**

AL MANHAL

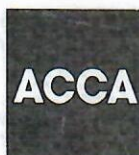
COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED 30TH SEPTEMBER 2020

COMPANY REGISTRATION NO: 08200767

CHARITY REGISTRATION NO: 1153046



AL MANHAL

(A company limited by guarantee and registered Charity)

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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.

AI 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	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	5		2,663		3,129
Investment	5.1		9,000		9,000
			11,663		12,129
<u>CURRENT ASSETS</u>					
Cash at bank and in hand	6	18,757		9,366	
		18,757		9,366	
<u>CURRENT LIABILITIES</u>					
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
<u>THE FUNDS OF THE CHARITY:</u>					
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 :

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AL MANHAL**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

	<u>2019-20</u>			<u>2018-19</u>	
Note: 1					
INCOME AND ENDOWMENTS	<u>Un-restricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£	£
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 FRSE 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

	<u>2019-20</u>	<u>2018-19</u>
	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>
Gross Salaries	56,170	56,170
		60,434
	<u>56,170</u>	<u>60,434</u>

The average numbers of employees during the year were;

	<u>Number</u>	<u>Total</u>	<u>Number</u>
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**

	<u>Basis of allocation</u>	<u>Un-restricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>Total</u>
		£	£	£	£	£
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
				-		
				-		
<u>SUPPORT COSTS:</u>						
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:**

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

Note: 5.1**INVESTMENT:**

	<u>2019-20</u>	<u>2018-19</u>
	<u>Total</u>	
£	£	£
9000	9,000	9,000
<u>9,000</u>	<u>9,000</u>	<u>9,000.00</u>

Note: 6**CASH AT BANK AND IN HAND**

Cash at Bank HSBC	17,811	5,968
Cash at Hand	946	3,398
	<u>18,757</u>	<u>9,366</u>

Note: 7**CREDITORS: Amount falling due within one year**

Accruals and other Creditors	450	450
	<u>450</u>	<u>450</u>

Note: 8**ACCUMULATED FUNDS**

	<u>Un-restricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>2018-19</u> <u>Total</u>
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	<u>29,520</u>	<u>-</u>	<u>-</u>	<u>29,520</u>	<u>21,045</u>