



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



63 Kingsway - Burnage - Manchester M19 2LL

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VAT Registration Number: 741 2871 39

Partners: Mr. Farroukh Zaheer (FCCA), Mrs. Neelam Zaheer

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

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

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

	2022				2021
Note: 1					
INCOME AND ENDOWMENTS	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
	<u>66,807</u>	<u>-</u>	<u>-</u>	<u>66,807</u>	<u>47,151</u>

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.

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	-	-	37,293
	<u>64,239</u>	<u>-</u>	<u>-</u>	<u>37,293</u>

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
		<u>1,485</u>	<u>-</u>	<u>-</u>	<u>1,485</u>	<u>200</u>

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	-	-	-	-
Employer 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
		<u>78,754</u>	<u>-</u>	<u>-</u>	<u>76,247</u>	<u>46,292</u>

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
	<u>12,951</u>	<u>25,595</u>

Note: 7

CREDITORS: Amount falling due within one year

Accruals	780	450
Creditors	531	500
	<u>1,311</u>	<u>950</u>

CREDITORS: Amount falling due more than one year

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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