

**ALMANAR (UK) EDUCATIONAL TRUST**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020**

*A Company limited by guarantee- Registration No. 07088420 (England)*

*REGISTERED CHARITY NO. 1167415*

## **ALMANAR (UK) EDUCATIONAL TRUST**

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The trustees (management committee members) present their Report and the Financial Statements for the year Ended 31 August 2020.

### **Status**

The Almanar (UK) Educational Trust is a registered charity under the charity number 1167415. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

Company Registration No.	7088420
Charity Registration No.	1167415

### **Trustees**

The trustees who held office during the year were as follows:

Mohammed Ghassan Kouzali  
Ismail Mohammed Farhat  
Mohamed Kara Mohamed  
Amjad Hamza

### **Bankers**

HSBC Bank  
760 Wilmslow Road  
Didsbury  
Manchester, M20 2DP

### **Accountants**

Zaheer & Co , Registered Auditors , 63 Kingsway , Burnage, Manchester,M19 2LL

### **Auditors**

Zaheer & Co, Registered Auditors, 63 Kingsway, Burnage, Manchester, M19 2LL.

### **Principal Activities**

The principal activity of the school during the year was that of providing evening classes to teach the Arabic language , islamic studies , cultural studies, maths and science . This covers children of both sexes with age range of 4-16 years.

The charity is a limited company by guarantee and is non-profit making.

### **Organisational Structure**

The charity is a limited company by guarantee. The trustees (management committee members) are responsible for the overall management and control of the charity.

### **Risks**

The trustees have taken steps to establish the risks to which the charity is exposed and have put systems in place to mitigate those risks.

### Review of the Results

The trustees consider that the results set out on pages 5 to 9 are satisfactory. They are of the opinion that the balance on the funds is sufficient to meet any future commitments.

### Fixed Assets

The movement in fixed assets is set out in Note 8 to the Accounts.

### Trustees Responsibilities

Charity law requires the trustees to prepare accounts for each financial year (or other accounting period) which give a true and fair view of the state of affairs of the Company and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonably prudent;
- prepare accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Charity Act 1993. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report, the trustees have taken advantage of special exemptions applicable to small companies.

Signed on Behalf of the Board:



Trustee

Mohammed Ghassan Kouzali

26/5/2021



**ALMANAR (UK) EDUCATIONAL TRUST**  
**INDEPENDENT EXAMINER'S REPORT**

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**TO THE TRUSTEES OF AL MANAR (UK) EDUCATIONAL TRUST**

I report on the accounts of Almanar (Uk) Educational Trust , registered charity number 1167415 and company registration number 7088420 for the year ended 31st August 2020 which are set out on pages 4 to 9.

**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:**

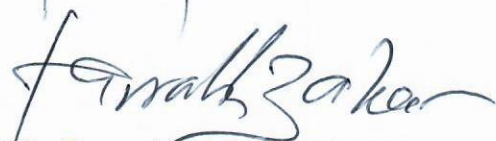
In connection with our examination, no matter has come to my attention;

(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:

11/6/21

ALMANAR (UK) EDUCATIONAL TRUST

SUMMARY OF INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	2020 £	2019 £
Income and Endowments	(2)	245,103	267,675
Expenditure		(180,011)	(246,788)
Net income (expenditure) for the period	(3)	65,092	20,887
Net Income (expenditure) before tax		65,092	20,887
Tax payable	(4)	-	-
Net income (expenditure) after taxation		65,092	20,887
Total Funds Brought Forward		120,884	99,997
Total Funds Carried Forward	(13)	185,976	120,884

RECONCILIATION OF STATUTORY INCOME AND EXPENDITURE ACCOUNT TO SOFA

Net income (expenditure) for the year After Taxation

Total Net Income for the year per SOFA - Page 6	65,092	20,887
Total Net Income as above	65,092	20,887

Retained Income Carried Forward

Total funds C/fwd per SOFA - Page 6	185,976	120,884
Retained Funds Carried Forward as above	185,976	120,884

The notes on pages 7 to 10 form part of these financial statements.

**BALANCE SHEET AS AT 31 AUGUST 2020**



	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible Fixed Assets	(8)	354,298	355,042
CURRENT ASSETS	(9)	<u>233,430</u>	<u>167,449</u>
		233,430	167,449
LIABILITIES:			
Amounts falling due within one year	(10)	<u>925</u>	<u>780</u>
NET CURRENT ASSETS		232,505	166,669
LIABILITIES:			
Amounts falling due after more than one year	(11)	<u>400,827</u>	<u>400,827</u>
		400,827	400,827
TOTAL NET ASSETS		<u><u>185,976</u></u>	<u><u>120,884</u></u>
ACCUMULATED FUNDS			
Unrestricted	(13)	164,434	110,950
Restricted	(13)	<u>21,542</u>	<u>9,934</u>
		<u><u>185,976</u></u>	<u><u>120,884</u></u>

The directors are satisfied that the company is entitled to exemption under section 477 of the companies Act 2006 and that no member have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for complying with the requirements of the companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved on behalf of the Board

Trustee

Ismail Mohammed Farhat

Trustee

Mohammed Ghassan Kouzali

Date:

28/5

2021

The notes on pages 7 to 9 form part of these financial statements.



**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Year Ended 31.08.20 Total Funds £	Year Ended 31.08.19 Total Funds £
Income And Expenditure						
Donations and legacies	(2)					
School fees		203,652	-	-	203,652	250,293
Uganda school project		-	20,323	-	20,323	5,589
Sudan academy			1,285		1,285	
Other trading activities		19,843	-	-	19,843	11,793
Total Income And Endowments		223,495	21,608	-	245,103	267,675
Expenditure on						
Expenditure on raising funds	(5)	-	-	-	-	-
Expenditure on charitable activities	(6)	170,011	10,000	-	180,011	246,788
Total Expenditure		170,011	10,000	-	180,011	246,788
Net income before tax		53,484	11,608	-	65,092	20,887
Tax payable	(4)	-	-	-	-	-
Net Income (Expenditure)						
Net Income (Expenditure) After Tax		53,484	11,608	-	65,092	20,887
Net Income For The Year		53,484	11,608	-	65,092	20,887
Total Funds Brought Forward		110,950	9,934	-	120,884	99,997
TOTAL FUNDS CARRIED FWD	(13)	164,434	21,542	-	185,976	120,884

The notes on pages 7 to 9 form part of these financial statements.



# ALMANAR (UK) EDUCATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

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## 1 ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) the Accounting and Reporting by Charities. Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014 (SORP 2015) and the Companies Act 2011 and Companies Act 2006.

### Income

All income resources are recognised in the accounts once the charity has the entitlement to the resources.

### Expenditure

All expenditure has been reflected in the Statement of Financial Activities on an accrual basis. Expenditure includes VAT which can not be fully recovered and is reported as part of the Expenditure to which it relates.

### Valuation, Capitalisation and Depreciation of Fixed Assets

Fixed assets are included in the accounts at net book value.

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Fixture, fittings and equipment	25 % on cost
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### Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full.

### Reserves

The organisation aim to maintain sufficient reserves to cover three months running costs.

## 2 INCOME AND ENDOWMENTS

This represents fees receiveable for the provision of services to members and other trading income, the company is a non-profit making.

## 3 NET INCOME (EXPENDITURE)

	2020	2019
Net income (expenditure) is stated after charging:	£	£
Depreciation- owned assets	744	992
4 TAX ON SURPLUS ON ORDINARY ACTIVITIES	-	-

# ALMANAR (UK) EDUCATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020(cont...)

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5	<b>Expenditure on Raising Funds</b>	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
	Volunteer exoenses	-	-	-	-
		-	-	-	-

6	<b>Expenditure on Charitable Activities</b>	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
	Notes				
	Teaching Staff cost	92,449	-	92,449	99270
	Tutor cost	26,279	-	26,279	28408
	Text books and learning material	4,476	-	4,476	17875
	Examination and test fees	2,473	-	2,473	2441
	Inveigation fees	-	-	-	175
	Festival and presentation cost	716	-	716	2807
	School activities	157	-	157	1851
	Uganda school project	-	10,000	-	32180
	Support costs	43,461	-	43,461	61,781
		170,011	10,000	180,011	246,788

## 7 Analysis of Support Costs

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Accountancy fees	1200	-	1,200	1,610
Rent and rates	29,065	-	29,065	42,227
Bank Charges	1,275	-	1,275	2,207
Printing & Stationery	1,552	-	1,552	2,464
Insurance	655	-	655	678
Travel expenses	113	-	113	1,264
Company house	40	-	40	40
Traning cost	1,553	-	1,553	1,037
Hire charges	1,035	-	1,035	1,026
Nursery expenses	193	-	193	-
Computer maint. & web hosting	-	-	-	171
Service charge & coucil tax	935	-	935	1,593
Ground rent	100	-	100	370
Repairs & maintenance	3,637	-	3,637	3,795
Onsite security	720	-	720	483
Donations	-	-	-	1,000
Telephone and internet	486	-	486	278
Cleaning	-	-	-	150
Advertising and promotion	-	-	-	60
Sundry expenses	158	-	158	336
Depreciation	744	-	744	992
	43,461	-	43,461	61,781

# ALMANAR (UK) EDUCATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020(cont...) 9

## 8 TANGIBLE FIXED ASSETS

	Fittings & Equipment £	Land And Property £	Total £
<b>COST</b>			
At 1 September 2019	7,068	352,067	359,135
At 31 August 2020	<u>7,068</u>	<u>352,067</u>	<u>359,135</u>
<b>DEPRECIATION</b>			
At 1 September 2019	4,093	0	4,093
Charge for the Year	744	0	744
At 31 August 2020	<u>4,837</u>	<u>0</u>	<u>4,837</u>
<b>NET BOOK VALUE</b>			
At 31 August 2020	<u>2,231</u>	<u>352,067</u>	<u>354,298</u>
At 31 August 2019	<u>2,975</u>	<u>352,067</u>	<u>355,042</u>

## 9 CURRENT ASSETS

	2020 £	2019 £
Cash at bank	233,430	167,449
Other debtors	-	-
	<u>233,430</u>	<u>167,449</u>

## 10 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Paye payments	-	-
Accruals and creditors	925	780
	<u>925</u>	<u>780</u>

## 11 LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR

	2020 £	2019 £
Trustees funds	400,827	400,827
	<u>400,827</u>	<u>400,827</u>

## 12 COMPANY STATUS

The charity is limited company by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £ 10 ( £1 for unwaged individuals) in event of winding up.

## 13 RESERVES

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Balance as at 31.08.2019	110,950	9,934	120,884	99,997
Add:net income (expenditure) for the year	53,484	11,608	65,092	20,887
Total Reserves	<u>164,434</u>	<u>21,542</u>	<u>185,976</u>	<u>120,884</u>
Balance carried forward	<u>164,434</u>	<u>21,542</u>	<u>185,976</u>	<u>120,884</u>