

ALMANAR (UK) EDUCATIONAL TRUST

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2021

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 period Ended 31 August 2021.

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

----- 2022

I report on the accounts of the Almanar (Uk) Educational Trust Ltd, registered charity number 1167415 and company registration number 7088420 for the accounts period ended 31 August 2021 set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 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
- examine the accounts under section 145 (5)(b) of the 2011 Act.
- to state whether particular matters have come to our 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 we 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 our attention;

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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 & Company
Chartered Certified Accountants and Registered Auditors
63 Kingsway
Burnage
Manchester M19 2LL

Date:

SUMMARY OF INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 AUGUST 2021

	Notes	2021 £	2020 £
Income and Endowments	(2)	99,812	245,103
Expenditure		(105,586)	(180,011)
Net income (expenditure) for the period	(3)	(5,774)	65,092
Net Income (expenditure) before tax		(5,774)	65,092
Tax payable	(4)	-	-
Net income (expenditure) after taxation		(5,774)	65,092
Total Funds Brought Forward		185,976	120,884
Total Funds Carried Forward	(13)	180,202	185,976

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	(5,774)	65,092
Total Net Income as above	(5,774)	65,092

Retained Income Carried Forward

Total funds C/fwd per SOFA - Page 6	180,202	185,976
Retained Funds Carried Forward as above	180,202	185,976

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

BALANCE SHEET AS AT 31 AUGUST 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets	(8)	353,740	354,298
CURRENT ASSETS	(9)	<u>228,068</u>	<u>233,430</u>
		228,068	233,430
LIABILITIES:			
Amounts falling due within one year	(10)	<u>780</u>	<u>925</u>
NET CURRENT ASSETS		227,288	232,505
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>180,201</u>	<u>185,976</u>
ACCUMULATED FUNDS			
Unrestricted	(13)	155,733	164,434
Restricted	(13)	<u>24,469</u>	<u>21,542</u>
		<u>180,202</u>	<u>185,976</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: 2022

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 AUGUST 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Year Ended 31.08.21 Total Funds £	Year Ended 31.08.20 Total Funds £
Income And Expenditure						
Donations and legacies	(2)					
School fees		82,704	-	-	82,704	203,652
Uganda school project		-	2,927	-	2,927	20,323
Sudan academy			-		-	1,285
Other trading activities		14,181	-	-	14,181	19,843
Total Income And Endowments		96,885	2,927	-	99,812	245,103
Expenditure on						
Expenditure on raising funds	(5)	-	-	-	-	-
Expenditure on charitable activities	(6)	105,586	0	-	105,586	180,011
Total Expenditure		105,586	0	-	105,586	180,011
Net income before tax		(8,701)	2,927	-	(5,774)	65,092
Tax payable	(4)	-	-	-	-	-
Net Income (Expenditure)						
Net Income (Expenditure) After Tax		(8,701)	2,927	-	(5,774)	65,092
Net Income For The Year		(8,701)	2,927	-	(5,774)	65,092
Total Funds Brought Forward		164,434	21,542	-	185,976	120,884
TOTAL FUNDS CARRIED F/WD	(13)	155,733	24,469	-	180,202	185,976

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

ALMANAR (UK) EDUCATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2021

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

3 NET INCOME (EXPENDITURE)

	2021	2020
	£	£
Net income (expenditure) is stated after charging:		
Depreciation- owned assets	558	744
4 TAX ON SURPLUS ON ORDINARY ACTIVITIES	-	-

ALMANAR (UK) EDUCATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2021(cont...)

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5	Expenditure on Raising Funds	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
	Volunteer exoenses	-	-	-	-
		-	-	-	-

6	Expenditure on Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
	Notes				
	Teaching Staff cost	47,165	-	47,165	92449
	Tutor cost	19,914	-	19,914	26279
	Text books and learning material	691	-	691	4476
	Examination and test fees	2,692	-	2,692	2473
	Festival and presentation cost	-	-	-	716
	School activities	145	-	145	157
	Uganda school project	-	-	-	10000
	Support costs 7	34,979	-	34,979	43,461
		105,586	0	105,586	180,011

7 Analysis of Support Costs

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Accountancy fees	2010	-	2,010	1,200
Rent and rates	16,425	-	16,425	29,065
Bank Charges	612	-	612	1,275
Printing & Stationery	147	-	147	1,552
Insurance	691	-	691	655
Travel & subsist expenses	228	-	228	113
Company house	40	-	40	40
Traning cost	25	-	25	1,553
Hire charges	-	-	-	1,035
Nursery expenses	-	-	-	193
Computer maint. & web hosting	219	-	219	-
Service charge & coucil tax	1,867	-	1,867	935
Ground rent	220	-	220	100
Repairs & maintenance	10,902	-	10,902	3,637
Onsite security	-	-	-	720
Online education	608	-	608	0
Telephone and internet	412	-	412	486
Sundry expenses	15	-	15	158
Depreciation	558	-	558	744
	34,979	-	34,979	43,461

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NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2021(cont... 9

8 TANGIBLE FIXED ASSETS

	Fittings & Equipment £	Land And Property £	Total £
COST			
At 1 September 2020	7,068	352,067	359,135
At 31 August 2021	7,068	352,067	359,135
DEPRECIATION			
At 1 September 2020	4,837	0	4,837
Charge for the Year	558	0	558
At 31 August 2021	5,395	0	5,395
NET BOOK VALUE			
At 31 August 2021	1,673	352,067	353,740
At 31 August 2020	2,231	352,067	354,298

9 CURRENT ASSETS

	2021 £	2020 £
Cash at bank	227,999	233,430
Other debtors	69	-
	228,068	233,430

10 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Paye payments	-	145
Accruals and creditors	780	780
	780	925

11 LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR

	2021 £	2020 £
Trustees funds	400,827	400,827
	400,827	400,827

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 2021 £	Total 2020 £
Balance as at 31.08.2020	164,434	21,542	185,976	120,884
Add:net income (expenditure) for the year	(8,701)	2,927	-5,774	65,092
Total Reserves	155,733	24,469	180,202	185,976
Balance carried forward	155,733	24,469	180,202	185,976