

# AFAK

England & Wales - Charity number 1173220

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [09645339](#)

**Registered** 2017-05-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 63 Kingsway  
Manchester  
M19 2LL

**Phone** 01612489898

## Activities

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**Objects:** TO ADVANCE THE ISLAMIC RELIGION IN ACCORDANCE WITH THE TEACHINGS OF THE HOLY QURAN AND SUNNAH OF THE PROPHET MOHAMMED (PBUH).

**Activities:** To Advance the Islamic religion in accordance with the teaching of the Holy Quran and Sunnah of the Prophet Mohammed (PBUH). AFAK aims to provide Social, Cultural and Islamic Educational support for the public in and around Manchester, whatever their cultural or background may be. Our aim is to promote understanding between communities of different races and faiths.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£43,105	£40,954	-	-
2024-06-30	£41,338	£41,647	-	-
2023-06-30	£28,538	£34,690	-	-
2022-06-30	£21,835	£27,020	-	-
2021-06-30	£43,881	£29,618	-	-

## Trustees

Name	Role	Appointed
<b>AMAL FANOUSH</b>	Chair	2015-06-18
FARZANA HUSSAIN		2015-06-18
HAFIDA RABIA		2017-02-05
LIELA AHMED		2015-06-18
NADJOUA DAHMANI		2017-02-06
NAWAL NURI		2017-02-02
Nedjoua Dahmani		2017-02-06

**AFAK**

England & Wales - Charity number 1173220

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# Accounts

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**AFAK**

**COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT & FINANCIAL STATEMENT**

**FOR THE YEAR ENDED 30TH JUNE 2025**

**COMPANY REGISTRATION NO: 09645339**

**CHARITY REGISTRATION NO: 1173220**

# **AFAK**

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**AFAK**

**DIRECTORS / TRUSTEES AND PROFESSIONAL ADVISORS**

**DIRECTORS / TRUSTEES:** MRS AMAL FANOUSH  
MRS FARZANA HUSSAIN  
MRS LIELA AHMED  
MRS HAFIDA RABIA  
MRS NADJOUA DAHMANI  
MRS NAWAL NURI ELFALAH

**CHAIRPERSON:** MRS AMAL FANOUSH

**BUSINESS ADDRESS:** 7 LARCH GARDENS  
MANCHESTER  
M8 8BJ

**BANKERS:** HSBC  
THORNCLIFFE HOUSE  
348-350 OXFORD ROAD  
MANCHESTER  
M13 9NG

**ACCOUNTANTS:** ZAHEER AND COMPANY  
63 KINGSWAY  
BURNAGE  
MANCHESTER  
M19 2LL

## **TRUSTEE'S REPORT (AFAK 2024-25)**

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

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

**AFAK** is a limited company constituted as a charity and registered with the Charity Commission on 30<sup>th</sup> May 2017 under charity number 1173220. It is governed by a company structure with memorandum and articles incorporated in 2015 company number 09645339.

#### **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.

### **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).

"**AFAK**" aims to provide Social, Cultural and Islamic Educational support for the public 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.

## **FINANCIAL REVIEW**

### **Reserves policy**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet three months operating costs of the Centre.

## **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:

**Mrs Amal Fanoush**

**Date:** 24/03/2026



## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF AFAK**

I report on the accounts of the AFAK, registered charity number 1173220 for the accounts year ended 30th June 2025 set out on pages 3 to 6.

### **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

**AFAK**  
**RECEIPTS AND EXPENDITURES ACCOUNT**  
**FOR THE YEAR ENDED 30/06/2025**

	Notes	2024-25				2023-24
		£			£	£
		Un-restricted Funds	Restricted Funds	Endowment Funds	Total	Total
<b>INCOME AND ENDOWMENTS</b>						
DONATIONS AND LEGACIES	1	5,701	-	-	5,701	1,040
INCOME FROM CHARITABLE ACTIVITIES		-	-	-	-	-
COURSE FEE		37,074	-	-	37,074	40,164
BOOK SALES		278	-	-	278	134
SPONSORSHIP		52	-	-	52	-
		<b>43,105</b>	-	-	<b>43,105</b>	<b>41,338</b>
<b>LESS: EXPENDITURE</b>						
EXPENDITURE ON RAISING FUNDS	2	-	-	-	-	-
EXPENDITURE ON CHARITABLE ACTIVITIES	2.1	40,954	-	-	40,954	41,647
		<b>40,954</b>			<b>40,954</b>	<b>41,647</b>
<b>NET INCOME / EXPENDITURE</b>		2,151	-	-	2,151	(308)
<b>BALANCE BROUGHT FORWARD</b>		9,117	-	-	9,117	9,425
<b>BALANCE CARRIED FORWARD</b>		<b>11,268</b>	-	-	<b>11,268</b>	<b>9,117</b>

I approve these accounts and confirm that the trustees have made available all the information and explanations for their preparation.

Signed:   
 Chairperson

Date: **24/03/2026**

**AFAK**  
**BALANCE SHEET**  
**AS AT 30TH JUNE 2025**

	Notes	2024-25		2023-24	
		£	£	£	£
<b><u>CURRENT ASSETS</u></b>					
Cash at bank and in hand	3	12,148		9,883	
		<u>12,148</u>		<u>9,883</u>	
<b><u>CURRENT LIABILITIES</u></b>					
Creditors	4	-		-	
Accruals	4.1	<u>881</u>		<u>766</u>	
		881		766	
NET CURRENT ASSETS			11,267		9,117
NET ASSETS			<u><u>11,268</u></u>		<u><u>9,117</u></u>
<b><u>THE FUNDS OF THE CHARITY:</u></b>					
Funds brought Forward			9,117		9,425
Income of receipts over expenditure for the year			2,151		(308)
			<u><u>11,268</u></u>		<u><u>9,117</u></u>

For the year ending 30th June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

**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

I approve these accounts and confirm that the trustees have made available all the information and explanations for their preparation.

Signed: \_\_\_\_\_

Chairperson

Date:

24/03/2026

**AFAK  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30/06/2025**

**2024-25**

**2023-24**

**Note: 1**

<b>INCOME AND ENDOWMENTS</b>	<b><u>Un-restricted</u></b>	<b><u>Restricted</u></b>	<b><u>Endowment</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
Donations and Legacies	5,701	-	-	5,701	1,040
Course Fee	37,074	-	-	37,074	40,164
Book Sales	278	-	-	278	134
Sponsorship	52	-	-	52	-
	<u>43,105</u>	<u>0</u>	<u>0</u>	<u>43,105</u>	<u>41,338</u>

**Note: 1.1**

**ACCOUNTING POLICIES**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with Recommended Accounting Practice 2015<sup>1</sup>, (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 FRSSSE 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.

**Income**

Income and expenses are accounted for on a receipt basis. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

**Note: 1.2**

**TRUSTEES REMUNERATION**

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

**Note: 2**

**EXPENDITURE ON RAISING FUNDS**

**2024-25**

**2023-24**

Activities	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Note: 2.1**

**EXPENDITURE ON CHARITABLE ACTIVITIES**

Accountancy fees	1,738	-	-	1,738	1,443
Bank Charges	81	-	-	81	98
Student Activities	-	-	-	-	233
<b>SUPPORT COSTS:</b>					
Rent	5,700	-	-	5,700	7,200
Telephone and Internet	77	-	-	77	180
Wages	32,176	-	-	32,176	31,673
Repairs & Maintenance	-	-	-	-	40
Subscription	623	-	-	623	432
Books	549	-	-	549	-
Printing, Postage, and Stationery	10	-	-	10	298
Sundry	-	-	-	-	50
	<u>40,954</u>	<u>-</u>	<u>-</u>	<u>40,954</u>	<u>41,647</u>

**Note: 3**

**CASH AT BANK AND IN HAND**

	<b><u>2024-25</u></b>	<b><u>2023-24</u></b>
Cash in hand	1,455	1,153
Bank account	10,693	8,730
	<u>12,148</u>	<u>9,883</u>

**Note: 4**

**CREDITORS: Amounts falling due within one year**

Accountants' fees	1,016	850
Other Creditors	(135)	- 83
	<u>881</u>	<u>767</u>

**Note: 5**

**ACCUMULATED FUNDS**

	<b>Un-restricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>TOTAL</b>	<b>TOTAL</b>
Opening Funds as at 01/07/2024	9,117	-	-	9,117	9,425
Net income/expenditure	2,151	-	-	2,151	(308)
Closing Funds as at 30/06/2025	<u>11,268</u>	<u>-</u>	<u>-</u>	<u>11,268</u>	<u>9,117</u>

I approve these accounts and confirm that the trustees have made available all the information and explanations for their preparation.

Signed:   
Chairperson

Date: **24/03/2026**

**AFAK**

England & Wales - Charity number 1173220

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# Accounts

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**AFAK**

**COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT & FINANCIAL STATEMENT**

**FOR THE YEAR ENDED 30TH JUNE 2024**

**COMPANY REGISTRATION NO: 09645339**

**CHARITY REGISTRATION NO: 1173220**

**AFAK**

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**AFAK**

**DIRECTORS / TRUSTEES AND PROFESSIONAL ADVISORS**

**DIRECTORS / TRUSTEES:** MRS AMAL FANOUSH  
MRS FARZANA HUSSAIN  
MRS LIELA AHMED  
MRS HAFIDA RABIA  
MRS NADJOUA DAHMANI  
MRS NAWAL NURI ELFALAH

**CHAIRPERSON:** MRS AMAL FANOUSH

**BUSINESS ADDRESS:** 7 LARCH GARDENS  
MANCHESTER  
M8 8BJ

**BANKERS:** HSBC  
THORNCLIFFE HOUSE  
348-350 OXFORD ROAD  
MANCHESTER  
M13 9NG

**ACCOUNTANTS:** ZAHEER AND COMPANY  
63 KINGSWAY  
BURNAGE  
MANCHESTER  
M19 2LL

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF AFAK**

I report on the accounts of the AFAK, registered charity number 1173220 for the accounts year ended 30th June 2024 set out on pages 3 to 6.

### **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

**AFAK**  
**RECEIPTS AND EXPENDITURES ACCOUNT**  
**FOR THE YEAR ENDED 30/06/2024**

	Notes	2023-24				2022-23
		£			£	£
		Un-restricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds		
<b>INCOME AND ENDOWMENTS</b>						
DONATIONS AND LEGACIES	1	1,040	-	-	1,040	1,232
INCOME FROM CHARITABLE ACTIVITIES		-	-	-	-	-
COURSE FEE		40,164	-	-	40,164	26,977
BOOK SALES		134	-	-	134	329
		<b>41,338</b>	-	-	<b>41,338</b>	<b>28,538</b>
<b>LESS: EXPENDITURE</b>						
EXPENDITURE ON RAISING FUNDS	2	-	-	-	-	-
EXPENDITURE ON CHARITABLE ACTIVITIES	2.1	41,647	-	-	41,647	34,690
		<b>41,647</b>			<b>41,647</b>	<b>34,690</b>
<b>NET INCOME / EXPENDITURE</b>		(308)	-	-	(308)	(6,153)
<b>BALANCE BROUGHT FORWARD</b>		9,425	-	-	9,425	15,578
<b>BALANCE CARRIED FORWARD</b>		<b>9,117</b>	-	-	<b>9,117</b>	<b>9,425</b>

I approve these accounts and confirm that the trustees have made available all the information and explanations for their preparation.

Signed: \_\_\_\_\_  
Chairperson

Date:

**AFAK**  
**BALANCE SHEET**  
**AS AT 30TH JUNE 2024**

	Notes	2023-24		2022-23	
		£	£	£	£
<b><u>CURRENT ASSETS</u></b>					
Cash at bank and in hand	3	9,883		10,275	
		<u>9,883</u>		<u>10,275</u>	
<b><u>CURRENT LIABILITIES</u></b>					
Creditors	4	-		-	
Accruals	4 1	767		850	
		<u>767</u>		<u>850</u>	
NET CURRENT ASSETS			9,116		9,425
NET ASSETS			<u>9,117</u>		<u>9,125</u>
<b><u>THE FUNDS OF THE CHARITY:</u></b>					
Funds brought Forward			9,425		15,578
Income of receipts over expenditure for the year			(308)		(6,153)
			<u>9,117</u>		<u>9,425</u>

For the year ending 30th June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

**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

I approve these accounts and confirm that the trustees have made available all the information and explanations for their preparation.

Signed: \_\_\_\_\_  
Chairperson

Date:

**AFAK  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30/06/2024**

	<u>2023-24</u>	<u>2022-23</u>		
<b>Note: 1</b>				
<b>INCOME AND ENDOWMENTS</b>	<b><u>Un-restricted</u></b>	<b><u>Restricted</u></b>	<b><u>Endowment</u></b>	<b><u>Total</u></b>
			<b><u>Total</u></b>	
Donations and Legacies	1,040	-	-	1,040
Course Fee	40,164	-	-	40,164
Book Sales	134	-	-	134
	<u>41,338</u>	<u>0</u>	<u>0</u>	<u>41,338</u>
				<u>28,538</u>

**Note: 1.1**

**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 FRSS: 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.

**Income**

Income and expenses are accounted for on a receipt basis. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

**Note: 1.2**

**TRUSTEES REMUNERATION**

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

**Note: 2**

	<u>2023-24</u>	<u>2022-23</u>		
<b>EXPENDITURE ON RAISING FUNDS</b>				
Activities	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Note: 2.1**

**EXPENDITURE ON CHARITABLE ACTIVITIES**

Accountancy fees	1,443	-	-	1,443	1,487
Bank Charges	98	-	-	98	60
Student Activities	233	-	-	233	213
<b>SUPPORT COSTS:</b>					
Rent	7,200	-	-	7,200	6,100
Telephone and Internet	180	-	-	180	181
Wages	31,673	-	-	31,673	25,843
Repairs & Maintenance	40	-	-	40	218
Subscription	432	-	-	432	432
Printing, Postage, and Stationery	298	-	-	298	56
Sundry	50	-	-	50	100
	<u>41,647</u>	<u>-</u>	<u>-</u>	<u>41,647</u>	<u>34,690</u>

**Note: 3**

<b><u>CASH AT BANK AND IN HAND</u></b>	<b><u>2023-24</u></b>	<b><u>2022-23</u></b>
Cash in hand	1,153	1,878
Bank account	8,730	8,397
	<u>9,883</u>	<u>10,275</u>

**Note: 4**

**CREDITORS: Amounts falling due within one year**

Accountants' fees	850	850
Other Creditors	(83)	-
	<u>767</u>	<u>850</u>

**Note: 5**

<b><u>ACCUMULATED FUNDS</u></b>	<b><u>Un-restricted Funds</u></b>	<b><u>Restricted Funds</u></b>	<b><u>Endowment Funds</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
Opening Funds as at 01/07/2023	9,425	-	-	9,425	15,578
Net income/expenditure	(308)	-	-	(308)	(6,153)
Closing Funds as at 30/06/2024	<u>9,117</u>	<u>-</u>	<u>-</u>	<u>9,117</u>	<u>9,425</u>

I approve these accounts and confirm that the trustees have made available all the information and explanations for their preparation.

Signed: \_\_\_\_\_  
Chairperson

Date:

**AFAK**

England & Wales - Charity number 1173220

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# Accounts

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**AFAK**

**COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT & FINANCIAL STATEMENT**

**FOR THE YEAR ENDED 30TH JUNE 2023**

**COMPANY REGISTRATION NO: 09645339**

**CHARITY REGISTRATION NO: 1173220**

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**AFAK**

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**DIRECTORS / TRUSTEES:** MRS AMAL FANOUSH  
MRS FARZANA HUSSAIN  
MRS LIELA AHMED  
MRS HAFIDA RABIA  
MRS NADJOUA DAHMANI  
MRS NAWAL NURI ELFALAH

**CHAIRPERSON:** MRS AMAL FANOUSH

**BUSINESS ADDRESS:** 7 LARCH GARDENS  
MANCHESTER  
M8 8BJ

**BANKERS:** HSBC  
THORNCLIFFE HOUSE  
348-350 OXFORD ROAD  
MANCHESTER  
M13 9NG

**ACCOUNTANTS:** ZAHEER AND COMPANY  
63 KINGSWAY  
BURNAGE  
MANCHESTER  
M19 2LL

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF AFAK**

I report on the accounts of the AFAK, registered charity number 1173220 for the accounts year ended 30th June 2023 set out on pages 5 to 8.

### **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

**AFAK**  
**RECEIPTS AND EXPENDITURES ACCOUNT**  
**FOR THE YEAR ENDED 30/06/2023**

	Notes	2022-23				2021-22
		£			£	£
		Un-restricted Funds	Restricted Funds	Endowment Funds	Total	Total
<b>INCOME AND ENDOWMENTS</b>						
DONATIONS AND LEGACIES	1	1,232	-	-	1,232	310
INCOME FROM CHARITABLE ACTIVITIES		-	-	-	-	-
COURSE FEE		26,977	-	-	26,977	21,481
BOOK SALES		329	-	-	329	44
		<b>28,538</b>	-	-	<b>28,538</b>	<b>21,835</b>
<b>LESS: EXPENDITURE</b>						
EXPENDITURE ON RAISING FUNDS	2	-	-	-	-	-
EXPENDITURE ON CHARITABLE ACTIVITIES	2.1	34,690	-	-	34,690	27,020
<b>TOTAL EXPENDITURE</b>		<b>34,690</b>			<b>34,690</b>	<b>27,020</b>
<b>NET INCOME / EXPENDITURE</b>		(6,153)	-	-	(6,153)	(5,185)
<b>BALANCE BROUGHT FORWARD</b>		15,578	-	-	15,578	20,763
<b>BALANCE CARRIED FORWARD</b>		<b>9,425</b>	-	-	<b>9,425</b>	<b>15,578</b>

I approve these accounts and confirm that the trustees have made available all the information and explanations for their preparation.

Signed: \_\_\_\_\_  
Chairperson

Date:

**AFAK**  
**BALANCE SHEET**  
**AS AT 30TH JUNE 2023**

	Notes	2022-23		2021-22	
		£	£	£	£
<b><u>CURRENT ASSETS</u></b>					
Cash at bank and in hand	3	10,275		16,398	
		10,275		16,398	
<b><u>CURRENT LIABILITIES</u></b>					
Creditors	4	-		-	
Accruals	4.1	850		820	
		850		820	
NET CURRENT ASSETS			9,425		15,578
NET ASSETS			9,425		15,578
<b><u>THE FUNDS OF THE CHARITY:</u></b>					
Funds brought Forward			15,578		20,763
Income of receipts over expenditure for the year			(6,153)		(5,185)
			9,425		15,578

For the year ending 30th June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

**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

I approve these accounts and confirm that the trustees have made available all the information and explanations for their preparation.

Signed: \_\_\_\_\_  
Chairperson

Date:

**AFAK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30/06/2023**

	<u>2022-23</u>			<u>2021-22</u>	
<b>Note: 1</b>	<b>Un-restricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>	<b>Total</b>
<b>INCOME AND ENDOWMENTS</b>					
Donations and Legacies	1,232	-	-	1,232	310
Income from Charitable Activities	-	-	-	-	-
Course Fee	26,977	-	-	26,977	21,481
Book Sales	329	-	-	329	44
	28,538	0	0	28,538	21,835

**Note: 1.1**

**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 FRSSSE 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.

**Income**

Income and expenses are accounted for on a receipt basis. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

**Note: 1.2**

**TRUSTEES REMUNERATION**

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

**Note: 2**

<b>EXPENDITURE ON RAISING FUNDS</b>	<u>2022-23</u>			<u>2021-22</u>	
Activities	-	-	-	-	-
	-	-	-	-	-

**Note: 2.1**

**EXPENDITURE ON CHARITABLE ACTIVITIES**

Accountancy fees	1,487	-	-	1,487	1,140
Bank Charges	60	-	-	60	39
Student Activities	645	-	-	645	665
<b>SUPPORT COSTS:</b>					
Rent	6,100	-	-	6,100	1,740
Insurance	-	-	-	-	-
Telephone and Internet	181	-	-	181	180
Wages	25,843	-	-	25,843	23,121
Repairs & Maintenance	218	-	-	218	-
Heating & Lighting	-	-	-	-	-
Printing, Postage, and Stationery	56	-	-	56	25
Sundry	100	-	-	100	110
	34,690	-	-	34,690	27,020

**Note: 3**

<b><u>CASH AT BANK AND IN HAND</u></b>	<b><u>2022-23</u></b>	<b><u>2021-22</u></b>
Cash in hand	1,878	3,367
Bank account	8,397	13,031
	<u>10,275</u>	<u>16,398</u>

**Note: 4**

**CREDITORS: Amounts falling due within one year**

Accountants' fees	850	820
	<u>850</u>	<u>820</u>

**Note: 5**

<b><u>ACCUMULATED FUNDS</u></b>	<b>Un-restricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>TOTAL</b>	<b>TOTAL</b>
Opening Funds as at 01/05/2022	15,578	-	-	15,578	20,763
Net income/expenditure	- 6,153	-	-	6,153	- 5,185
Closing Funds as at 30/06/2023	<u>9,425</u>	-	-	<u>9,425</u>	<u>15,578</u>

I approve these accounts and confirm that the trustees have made available all the information and explanations for their preparation.

Signed: \_\_\_\_\_  
Chairperson

Date:

**AFAK**

England & Wales - Charity number 1173220

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# Accounts

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**Z A H E E R & C O M P A N Y**

CHARTERED CERTIFIED ACCOUNTANTS  
AND REGISTERED AUDITORS

**AFAK**

**COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH JUNE 2021**

**COMPANY REGISTRATION NO: 09645339**

**CHARITY REGISTRATION NO: 1173220**



# **AFAK**

## **CONTENTS**

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Independent Review	2
Statement of financial activities	3
Balance Sheet	4
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**AFAK**

**DIRECTORS / TRUSTEES AND PROFESSIONAL ADVISORS**

**DIRECTORS / TRUSTEES:** MRS AMAL FANOUSH  
MRS FARZANA HUSSAIN  
MRS LIELA AHMED  
MRS HAFIDA RABIA  
MRS NADJOUA DAHMANI  
MRS NAWAL NURI ELFALAH

**CHAIRPERSON:** MRS AMAL FANOUSH

**BUSINESS ADDRESS:** 7 LARCH GARDENS  
MANCHESTER  
M8 8BJ

**BANKERS:** HSBC  
THORNCLIFFE HOUSE  
348-350 OXFORD ROAD  
MANCHESTER  
M13 9NG

**ACCOUNTANTS:** ZAHEER AND COMPANY  
63 KINGSWAY  
BURNAGE  
MANCHESTER  
M19 2LL

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF AFAK**

I report on the accounts of the AFAK, registered charity number 1173220 for the accounts year ended 30th June 2021 set out on pages 5 to 8.

### **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

**AFAK**  
**RECEIPTS AND EXPENDITURES ACCOUNT**  
**FOR THE YEAR ENDED 30/06/2021**

	Notes	2020-21				2019-20
		£			£	£
		<b>Un-restricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>	Total
		<b>Funds</b>	<b>Funds</b>	<b>Funds</b>		
<b>INCOME AND ENDOWMENTS</b>						
DONATIONS AND LEGACIES	1	8,627	-	-	8,627	11,188
INCOME FROM CHARITABLE ACTIVITIES		-	-	-	-	-
COURSE FEE		34,429	-	-	34,429	37,172
BOOK SALES		825	-	-	825	3,768
		<b>43,881</b>	<b>-</b>	<b>-</b>	<b>43,881</b>	<b>52,127</b>
<b>LESS: EXPENDITURE</b>						
EXPENDITURE ON RAISING FUNDS	2	-	-	-	-	2,453
EXPENDITURE ON CHARITABLE ACTIVITIES	2.1	29,618	-	-	29,618	54,606
		<b>29,618</b>			<b>29,618</b>	<b>57,059</b>
<b>NET INCOME / EXPENDITURE</b>		14,263	-	-	14,263	(4,932)
<b>BALANCE BROUGHT FORWARD</b>		6,500	-	-	6,500	11,432
<b>BALANCE CARRIED FORWARD</b>		<b>20,763</b>	<b>-</b>	<b>-</b>	<b>20,763</b>	<b>6,500</b>

I approve these accounts and confirm that the trustees have made available all the information and explanations for their preparation.

Signed: \_\_\_\_\_  
Chairperson

Date:

**AFAK**  
**BALANCE SHEET**  
**AS AT 30TH JUNE 2021**

	Notes	2020-21		2019-20	
		£	£	£	£
<b><u>CURRENT ASSETS</u></b>					
Cash at bank and in hand	3	21,583		7,110	
		21,583		7,110	
<b><u>CURRENT LIABILITIES</u></b>					
Creditors	4	-		-	
Accruals	4.1	820		610	
		820		610	
NET CURRENT ASSETS			20,763		6,500
NET ASSETS			20,763		6,500
<b><u>THE FUNDS OF THE CHARITY:</u></b>					
Funds brought Forward			6,500		2,170
Income of receipts over expenditure for the year			14,263		9,262
			20,763		11,432

For the year ending 30th June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

**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

I approve these accounts and confirm that the trustees have made available all the information and explanations for their preparation.

Signed: \_\_\_\_\_  
Chairperson

Date:

**AFAK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30/06/2021**

2020-21

2019-20

**Note: 1**

<b>INCOME AND ENDOWMENTS</b>	<u>Un-restricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>Total</u>
Donations and Legacies	8,627	-	-	8,627	11,188
Income from Charitable Activities	-	-	-	-	-
Course Fee	34,429	-	-	34,429	37,172
Book Sales	825	-	-	825	3,768
	<u>43,881</u>	<u>0</u>	<u>0</u>	<u>43,881</u>	<u>52,127</u>

**Note: 1.1**

**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.

**Income**

Income and expenses are accounted for on a receipt basis. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

**Note: 1.2**

**TRUSTEES REMUNERATION**

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

**Note: 2**

<b>EXPENDITURE ON RAISING FUNDS</b>	<u>2020-21</u>			<u>2019-20</u>	
Printing, Postage & Stationery	-	-	-	-	-
Activities	-	-	-	-	1,985
General Expenses	-	-	-	-	468
Traveling	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,453</u>

**Note: 2.1**

**EXPENDITURE ON CHARITABLE ACTIVITIES**

Accountancy fees	820	-	-	820	610
Books and Publications	155	-	-	155	5,043
Student Activities	693	-	-	693	-
<b>SUPPORT COSTS:</b>					
Rent	800	-	-	800	14,250
Insurance	86	-	-	86	386
Telephone and Internet	181	-	-	181	201
Wages	26,798	-	-	26,798	32,747
Fixture and Fittings	-	-	-	-	641
Heating & Lighting	-	-	-	-	-
Printing, Postage, and Stationery	44	-	-	44	727
Sundry	40	-	-	40	-
	<u>29,618</u>	<u>-</u>	<u>-</u>	<u>29,618</u>	<u>54,606</u>

**Note: 3**

<b><u>CASH AT BANK AND IN HAND</u></b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
Cash in hand	554	3,575
Bank account	21,029	3,535
	<u>21,583</u>	<u>7,110</u>

**Note: 4**

**CREDITORS: Amounts falling due within one year**

Accountants' fees	820	610
	<u>820</u>	<u>610</u>

**Note: 5**

<b><u>ACCUMULATED FUNDS</u></b>	<b>Un-restricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>TOTAL</b>	<b>TOTAL</b>
Opening Funds as at 01/05/2020	6,500	-	-	6,500	11,432
Net income/expenditure	14,263	-	-	14,263	- 4,932
Closing Funds as at 30/06/2021	<u>20,763</u>	-	-	<u>20,763</u>	<u>6,500</u>

I approve these accounts and confirm that the trustees have made available all the information and explanations for their preparation.

Signed: \_\_\_\_\_  
Chairperson

Date: