

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 30th 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 30th 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
INCOME AND ENDOWMENTS						
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	-
		43,105	-	-	43,105	41,338
LESS: EXPENDITURE						
EXPENDITURE ON RAISING FUNDS	2	-	-	-	-	-
EXPENDITURE ON CHARITABLE ACTIVITIES	2.1	40,954	-	-	40,954	41,647
TOTAL EXPENDITURE		40,954			40,954	41,647
NET INCOME / EXPENDITURE		2,151	-	-	2,151	(308)
BALANCE BROUGHT FORWARD		9,117	-	-	9,117	9,425
BALANCE CARRIED FORWARD		11,268	-	-	11,268	9,117

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

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

INCOME AND ENDOWMENTS	<u>Un-restricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>Total</u>
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', (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
SUPPORT COSTS:					
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**

	<u>2024-25</u>	<u>2023-24</u>
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**

	Un-restricted Funds	Restricted Funds	Endowment Funds	TOTAL	TOTAL
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**