

CHARITY REGISTRATION NUMBER: 1115618

**Ar Rahmah Academy**  
**Trustees' Report and Financial Statements**  
**For the Year Ended 30 April 2019**

# **Ar Rahmah Academy**

## **Trustees' Report and Financial Statements**

**Year ended 30 April 2019**

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# **Ar Rahmah Academy**

## **Trustees' Annual Report**

**Year ended 30 April 2019**

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The trustees present their report and the Trustees' Report and Financial Statements of the charity for the Year ended 30 April 2019.

### **Reference and administrative details**

<b>Registered charity name</b>	Ar Rahmah Academy
<b>Charity registration number</b>	1115618
<b>Principal office</b>	Ar Rahmah Academy Park Road Chorley PR7 1QN

### **The trustees**

Mr Shafwan Ahmed  
Mr Abid Nisar  
Mr Yasir Nisar  
Mr Mohammad Naeem Kazi  
Dr Maysan Al-Nufoury

<b>Auditor</b>	Xaviers Accountants Limited Chartered Certified Accountants & Statutory Auditor Suite 30 Recycling Lives Centre 1A Essex Street Preston Lancashire PR1 1QE
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<b>Bankers</b>	HSBC 26 Market Street Chorley Lancashire PR7 2RX
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# **Ar Rahmah Academy**

## **Trustees' Annual Report** *(continued)*

**Year ended 30 April 2019**

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### **Structure, governance and management**

The financial statements have been prepared in accordance with the accounting policies set out in notes 1-3 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). The trustees who served during the year and up to the date of this report are set out on page 1.

### **Governing document**

The trust is an unincorporated trust, constituted under a trust deed dated 23 JULY 2006 and is a registered charity, number 1115618.

### **Purpose of the Charity**

Ar-Rahmah Academy was established to engender a better understanding and awareness of the teachings of Islam among the general community and to address common misunderstandings regarding the religion of Islam through an Islam Awareness facility.

Another prime objective of establishing the Academy, was to provide a high standard of Islamic Education for Muslims in particular the youth and children.

### **Mission Statement**

"We aim to imbue young individuals with moral and spiritual attributes which have been characteristics of the luminaries of Islam throughout the generations, so that they too may become a beacon of spiritual light. We also strive to be giving an example of the true picture of Islam within our multicultural community."

Since its inception Ar- Rahmah Academy has always aspired to establish an Islam awareness facility in Chorley, for the Muslim & non-Muslim community in the area. We hope inshallah that the Academy would become a regional hub for Islamic Education & Awareness.

### **Trustees**

The trustees have been fully engaged in overseeing the operational needs of the academy. This is achieved through regular formal and informal meetings. Trustees paid a vital role in establishing the long term strategic direction of the Academy and have provided a valuable advice and guidance as well as a compliance governance. The trustees are appointed by the board of trustees. There are informal procedures for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses.

The trustees continue to monitor and review major risks which the charity is exposed to and where necessary control and implement systems and procedures to manage those risks.

# **Ar Rahmah Academy**

## **Trustees' Annual Report** *(continued)*

**Year ended 30 April 2019**

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### **Objectives and activities**

Key Objectives of the Charity:

- To advance the religion of Islam in accordance with the doctrines and beliefs of the 'AHLE WUNNAT WAL JAMAAT'.

- To advance education in Islamic culture and tradition and establishing promoting, encouraging the religious and educational activities of Muslim inhabitants in Chorley by the provision of schools/Madrasah and the teachings, propagation of the Holy Quran and Hadith, Sunnat and the principles and tenets of Islam to all Muslims.

- To further such other charitable purposes consistent with the spirit of Islam as the trustees from time to time determine by organising and undertaking charitable projects.

In setting our objectives, and planning our activities, we have given careful consideration to Charity Commission's guidelines on public benefit.

### **Achievements and performance**

During the year the following classes took place in the newly purchased property;

- Foundation Class ; Quran Class and Structured Islamic education for boys & girls from the age of four to 7

- Quran Class and Structured Islamic education for boys & girls aged over 7

- Qur'an memorisation Class for boys & girls

- Arabic & Islamic Studies Course for girls

- Adult Class for sisters

To move the pupils of Ar-Rahmah Academy to this larger property some building works were necessary. After this phase of building works were completed, male students were moved to this property. Late in 2018, the Academy took the decision to move the remaining (female) pupils, in to the property.

The only other Masjid in Chorley is about a mile away from the property, so it was decided to convert the main hall of the building into a Masjid. This allowed teachers and pupils to offer their prayers during class time and nearby Muslims to offer their prayers with ease. The initial renovation work on the Masjid is expected to be completed in near future.



# **Ar Rahmah Academy**

## **Trustees' Annual Report** *(continued)*

**Year ended 30 April 2019**

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### **Achievements and performance** *(continued)*

The Academy alhamdulillah is continually striving to meet its goals and objectives and the purchase of the former Church and establishing Masjid Ibraheem has allowed Ar-Rahmah Academy to expand its activities further. The following activities have been added;

- Arabic & Islamic Studies for boys
- Adult Classes for Males
- Weekly Tafseer & Hadith Lessons

### **Islam Awareness Facility**

The Academy has always aspired to initiate a facility for our non-Muslim brethren; a convenient place where those interested in learning about Islam would feel welcome. The Academy believes that this facility would benefit the Muslims and the wider community. As this facility demands financial support, the Academy plans to initiate this project once the overall interest free loans owed by the Academy are significantly decreased.

### **Financial review**

The charity's principal funding source is from donations of £64,797 (2018: £27,269) and from school and Madrasa fees which amounted to £22,423 (2018: £23,181). Overheads remained fairly consistent after taking into account increased staff costs due to the extra demand for the teaching staff to achieve a good teacher student ratio.

### **Reserve policy**

It is policy of the charity to maintain unrestricted funds at a level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

### **Plans for future periods**

There are currently approximately 120 pupils benefiting from the various classes and activities of the Academy. The Academy is likely to see a significant increase in these numbers. The two main factors contributing to this anticipated increase are the establishment of Masjid Ibraheem and the start of the five daily prayers including Jum'ah in the new Masjid. The second factor is the continuously growing community in Chorley and the surrounding towns.

### **Trustees' responsibilities statement**

The trustees are responsible for preparing the trustees' report and the Trustees' 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 Trustees' Report and 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.

# Ar Rahmah Academy

## Trustees' Annual Report *(continued)*

Year ended 30 April 2019

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In preparing these Trustees' Report and Financial Statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Trustees' Report and Financial Statements;
- prepare the Trustees' Report and 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Trustees' Report and Financial Statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on .....6/12/19..... and signed on behalf of the board of trustees by:



**Mr Yasir Nisar**  
Trustee



**Mr Mohammad Naeem Kazi**  
Trustee

# **Ar Rahmah Academy**

## **Independent Auditor's Report to the Members of Ar Rahmah Academy**

**Year ended 30 April 2019**

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### **Opinion**

We have audited the Trustees' Report and Financial Statements of Ar Rahmah Academy (the 'charity') for the Year ended 30 April 2019 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the Trustees' Report and Financial Statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2019 and of its incoming resources and application of resources, including its income and expenditure, for the Year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the trustees' report and financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the Trustees' Report and Financial Statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the Trustees' Report and Financial Statements is not appropriate; or
- the trustees have not disclosed in the Trustees' Report and Financial Statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the Trustees' Report and Financial Statements are authorised for issue.



# **Ar Rahmah Academy**

## **Independent Auditor's Report to the Members of Ar Rahmah Academy (continued)**

**Year ended 30 April 2019**

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### **Other information**

The other information comprises the information included in the annual report, other than the Trustees' Report and Financial Statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the Trustees' Report and Financial Statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the Trustees' Report and Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Trustees' Report and Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the Trustees' Report and Financial Statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the Trustees' Report and Financial Statements; or
- adequate accounting records have not been kept; or
- the Trustees' Report and Financial Statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Other matter**

The financial statements for the Ar Rahmah Academy for the year ended 30 April 2018 were not audited.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the Trustees' Report and Financial Statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of Trustees' Report and Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Trustees' Report and Financial Statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

# Ar Rahmah Academy

## Independent Auditor's Report to the Members of Ar Rahmah Academy *(continued)*

Year ended 30 April 2019

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### Auditor's responsibilities for the audit of the trustees' report and financial statements

Our objectives are to obtain reasonable assurance about whether the Trustees' Report and Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Trustees' Report and Financial Statements.

A further description of our responsibilities for the audit of the Trustees' Report and Financial Statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Xaviers Accountants Limited**  
**Chartered Certified Accountants & Statutory Auditor**  
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Date: 6/12/19

# Ar Rahmah Academy

## Statement of Financial Activities

Year ended 30 April 2019

		2019		2018
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	64,797	64,797	27,269
Charitable activities	5	22,423	22,423	23,181
<b>Total income</b>		<u>87,220</u>	<u>87,220</u>	<u>50,450</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	(56,462)	(56,462)	(45,961)
Other expenditure	9	(29,427)	(29,427)	—
<b>Total expenditure</b>		<u>(85,889)</u>	<u>(85,889)</u>	<u>(45,961)</u>
<b>Net income and net movement in funds</b>		<u>1,331</u>	<u>1,331</u>	<u>4,489</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		168,757	168,757	164,268
<b>Total funds carried forward</b>		<u>170,088</u>	<u>170,088</u>	<u>168,757</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 16 form part of these Trustees' Report and Financial Statements.

# Ar Rahmah Academy

## Statement of Financial Position

30 April 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible fixed assets	14	376,148	415,664
<b>Current assets</b>			
Cash at bank and in hand		6,396	8,066
<b>Creditors: amounts falling due within one year</b>	15	(212,456)	(254,973)
<b>Net current liabilities</b>		(206,060)	(246,907)
<b>Total assets less current liabilities</b>		170,088	168,757
<b>Net assets</b>		170,088	168,757
<b>Funds of the charity</b>			
Unrestricted funds		170,088	168,757
<b>Total charity funds</b>	16	170,088	168,757

These Trustees' Report and Financial Statements were approved by the board of trustees and authorised for issue on .....21.2.19, and are signed on behalf of the board by:



Mr Yasir Nisar  
Trustee



Mr Mohammad Naeem Kazi  
Trustee

The notes on pages 11 to 16 form part of these Trustees' Report and Financial Statements.



# **Ar Rahmah Academy**

## **Notes to the Trustees' Report and Financial Statements**

**Year ended 30 April 2019**

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### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Ar Rahmah Academy, Park Road, Chorley, Lancashire, PR7 1QN.

### **2. Statement of compliance**

These Trustees' Report and Financial Statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The Trustees' Report and Financial Statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The Trustees' Report and Financial Statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Ar Rahmah Academy

## Notes to the Trustees' Report and Financial Statements *(continued)*

Year ended 30 April 2019

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### 3. Accounting policies *(continued)*

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. The costs incurred in respect to the renovation of the building have been capitalised and depreciation will be charged when the renovation project is complete.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- |                   |                    |
|-------------------|--------------------|
| Freehold property | - 2% straight line |
|-------------------|--------------------|

# Ar Rahmah Academy

## Notes to the Trustees' Report and Financial Statements *(continued)*

Year ended 30 April 2019

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### 3. Accounting policies *(continued)*

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors. A specific provision is made for debts for which recoverability is in doubt. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Donations				
Donations	64,797	64,797	27,269	27,269

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
School and Madrasa fees	22,423	22,423	23,181	23,181

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Staff costs	37,459	37,459	28,056	28,056
Support costs	19,003	19,003	17,905	17,905
	56,462	56,462	45,961	45,961



# Ar Rahmah Academy

## Notes to the Trustees' Report and Financial Statements *(continued)*

Year ended 30 April 2019

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2019	Total fund 2018
	£	£	£	£
Staff costs	37,459	16,003	53,462	45,661
Governance costs	—	3,000	3,000	300
	<u>37,459</u>	<u>19,003</u>	<u>56,462</u>	<u>45,961</u>

### 8. Analysis of support costs

	Analysis of support costs	Total 2019	Total 2018
	£	£	£
Premises	15,618	15,618	13,491
General office	385	385	4,114
Governance costs	3,000	3,000	300
	<u>19,003</u>	<u>19,003</u>	<u>17,905</u>

### 9. Other expenditure

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Loss on disposal of tangible fixed assets held for charity's own use	<u>29,427</u>	<u>29,427</u>	<u>—</u>	<u>—</u>

### 10. Net income

Net income is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of tangible fixed assets	7,676	—
Loss on disposal of tangible fixed assets	<u>29,427</u>	<u>—</u>

### 11. Auditors remuneration

	2019	2018
	£	£
Fees payable for the audit of the trustees' report and financial statements	<u>2,700</u>	<u>—</u>

### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019	2018
	£	£
Wages and salaries	<u>37,459</u>	<u>28,056</u>



# Ar Rahmah Academy

## Notes to the Trustees' Report and Financial Statements *(continued)*

### Year ended 30 April 2019

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#### 12. Staff costs *(continued)*

The average head count of employees during the Year was 11 (2018: 11).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

#### 13. Trustee remuneration and expenses

During the year one trustee (2018: One) has been paid remuneration from employment with the charity amounting to £10,117 (2018: £8,855).

Trustees were not reimbursed for any of their expenses in the year (2018: £nil).

#### 14. Tangible fixed assets

	Freehold property £
<b>Cost</b>	
At 1 May 2018	415,664
Additions	58,324
Disposals	(90,164)
<b>At 30 April 2019</b>	<b>383,824</b>
<b>Depreciation</b>	
At 1 May 2018	—
Charge for the year	7,676
<b>At 30 April 2019</b>	<b>7,676</b>
<b>Carrying amount</b>	
<b>At 30 April 2019</b>	<b>376,148</b>
At 30 April 2018	415,664

#### 15. Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	3,000	300
Other creditors - Loans	209,456	254,673
	<u>212,456</u>	<u>254,973</u>

# Ar Rahmah Academy

## Notes to the Trustees' Report and Financial Statements *(continued)*

Year ended 30 April 2019

### 16. Analysis of charitable funds

#### Unrestricted funds

	At 1 May 2018 £	Income £	Expenditure £	At 30 April 2019 £
General funds	<u>168,757</u>	<u>87,220</u>	<u>(85,889)</u>	<u>170,088</u>

  

	At 1 May 2017 £	Income £	Expenditure £	At 30 April 2018 £
General funds	<u>164,268</u>	<u>50,450</u>	<u>(45,961)</u>	<u>168,757</u>

### 17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	376,148	376,148
Current assets	6,396	6,396
Creditors less than 1 year	<u>(212,456)</u>	<u>(212,456)</u>
<b>Net assets</b>	<u>170,088</u>	<u>170,088</u>

  

	Unrestricted Funds £	Total Funds 2018 £
Tangible fixed assets	415,664	415,664
Current assets	8,066	8,066
Creditors less than 1 year	<u>(254,973)</u>	<u>(254,973)</u>
<b>Net assets</b>	<u>168,757</u>	<u>168,757</u>

### 18. Related parties

As at 30 April 2019, the charity owed £28,456 (2018: £40,473) to three trustees (2018: Three trustees). The loans are interest free, unsecured and payable on demand.

# **Ar Rahmah Academy**

## **Management Information**

**Year ended 30 April 2019**

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**The following pages do not form part of the trustees' report and financial statements.**

# Ar Rahmah Academy

## Detailed Statement of Financial Activities

Year ended 30 April 2019

	2019 £	2018 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	<u>64,797</u>	<u>27,269</u>
<b>Charitable activities</b>		
School and Madrasa fees	<u>22,423</u>	<u>23,181</u>
<b>Total income</b>	<u>87,220</u>	<u>50,450</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases - Books	340	2,987
Wages and salaries	37,459	28,056
Rent	1,600	2,600
Rates and water	2,023	2,015
Light and heat	4,019	4,046
Repairs and maintenance	300	4,830
Legal and professional fees	3,000	1,100
Telephone	—	282
Other office costs	45	45
Depreciation	<u>7,676</u>	<u>—</u>
	<u>56,462</u>	<u>45,961</u>
<b>Other expenditure</b>		
Loss on disposal of tangible fixed assets held for charity's own use	<u>29,427</u>	<u>—</u>
<b>Total expenditure</b>	<u>85,889</u>	<u>45,961</u>
<b>Net income</b>	<u>1,331</u>	<u>4,489</u>