

ILAYS

England & Wales · Charity number 1118016

Details

Other names	REFUGEE ADVANCEMENT AND HEALTH CARE PROMOTION (RAAHCP)
Status	Registered
Legal form	Charitable company
Company number	05372377
Registered	2007-02-19
Register	View on the Charity Commission register

Contact

Address 38 Bensington Court
New Road
Bedfont
Feltham

Phone 020 88905385

Email ilays@hotmail.co.uk

Activities

Objects: TO PROMOTE SUCH CHARITABLE PURPOSES FOR THE BENEFIT OF REFUGEES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION SEE FIT, IN PARTICULAR BUT NOT LIMITED BY GENERALITY OF THE FOREGOING, THE RELIEF OF POVERTY, THE PRESERVATION AND PROTECTION OF HEALTH AND THE ADVANCEMENT OF EMPLOYMENT AND EDUCATION BY THE PROVISION OF SUCH CHARITABLE SERVICES AS THE TRUSTEES SEE FIT.

Activities: FOR THE BENEFITS OF REFUGEES AND ASYLUM SEEKERS, IN PARTICULAR, BUT NOT EXCLUSIVELY IN HOUNSLOW AND EALING : (1) THE RELIEF OF POVERTY BY THE PROVISION OF INFORMATION, ADVICE, GUIDANCE AND ASSISTANCE, PARTICULARLY IN MATTERS CONCERNING EMPLOYMENT, HEALTH, EDUCATION, HOUSING AND BENEFITS (2) THE ADVANCEMENT OF EDUCATION BY THE PROVISION OF ESOL COURSES

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE HOUNSLOW, EALING
- Ealing
- Hounslow

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£48,362	£47,802	-	-
2024-02-29	£47,508	£68,447	-	-
2023-02-28	£94,980	£82,321	-	-
2022-02-28	£68,500	£79,026	-	-
2021-02-28	£88,790	£66,695	-	-

Trustees

Name	Role	Appointed
Dr Yusuf Ali		2015-04-01
Hussein Hassan		2019-12-05
Hussein Omer		2026-03-23
Suad Musse		2015-04-01

ILAYS

England & Wales - Charity number 1118016

Accounts

ILAYS

Accounts & Reports

For the year ended 28 February 2025

ILAYS

Contents

For the year ended 28 February 2025

	Page
Legal and administrative information	1
Trustees' report	2-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7-8

ILAYS

Legal and Administrative Information

For the year ended 28 February 2025

Status:	The organisation is a charity and a company limited by guarantee.
Company number:	05372377
Charity number:	1118016
Registered Office & Business Address:	38 Bensington Court, New Road, Bedfont, Feltham, Middlesex, TW14 8HX
Trustees:	Dr. Yusuf Ali Ms. Suad Musse Mr. Hussein Hassan Mrs. Laila Samatar
Bankers:	Metro Bank Unit 8, Hayes Bridge, Southall, Greater London UB4 0RH
Accountants:	Issa & Co (UK) Ltd Chartered Certified Accountants Suite 116 Cumberland House, 80 Scrubs Lane, London, NW10 6RF

ILAYS

Trustees' Report

For the year ended 28 February 2025

Objective

The objectives of ILAYS are to promote such charitable purposes for the benefit of refugees and disadvantaged as the trustees in their absolute discretion see fit, in particular but not limited by generality of the foregoing, the relief of poverty, the preservation and protection of health and the advancement of employment and education by the provision of such charitable services as the trustees see fit.

Legal structure

ILAYS is a company limited by guarantee and a registered charity with the Charities Commission in England & Wales.

Financial statements

The trustees submit their trustees' report and financial statements for the year ended 28 February 2025.

Policies:

Reserve policy:

The charity currently operates without any reserves. The trustees are endeavouring to build up its donor base with a view to having general reserves equal to 6 months operating expenditure.

Risk(s) review:

The trustees have recently reviewed the major risks faced by the charity. This has resulted in efforts to increase the charity's financial base.

Trustees Responsibilities

The trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees oversee preparation of financial statements, select suitable accounting policies and make judgments and estimates that are reasonable and prudent to give the true state of affairs of the charity.

ILAYS

Trustees' Report (continued)

For the year ended 28 February 2025

Trustees are also responsible for safeguarding the assets of the charity. They are elected and replaced as set out in the Memorandum and Articles of Association.

Activities and Achievements

The charity is managed by 4 elected trustee members and is staffed by paid staff and volunteers.

The core of the charitable company's work is to reduce unemployment, offer educational and recreational activities, as well promoting healthy living amongst ethnic minorities and refugees by providing them access to information, advice, guidance and basic skills training. The charity successfully delivered Employment Support project, Mental health project, Youth support project and AIG (information, advice and guidance project) and run campaign against FGM. It served over 2,500 clients in the above period.

Our plans for the forthcoming year include enhancing and building on the strong foundation already started, and increasing initiatives and activities that suits those who are in need of guidance and basic skills training to get them out of poverty. To achieve this we aim to secure funding for core activities, increase resources both in terms of infrastructure and personnel and initiate new partnership operations to meet the needs collectively.

Funding

The charity was funded by London Borough of Hounslow and Trust for London which made possible the continuation of this service to break the barriers for refugees and the disadvantaged in Hounslow and surrounding local areas.

This report was approved by the board and signed on its behalf by:

Trustee
Dr. Yusuf Ali

Date: 17th October 2025

ILAYS

Independent examiner's report

For the year ended 28 February 2025

We have examined the accounts on pages 5 to 6 which have been prepared on the basis of receipt and payment basis.

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of accounts; we consider that the audit requirement under section 43(2) of the Charities Act 1993 does not apply. It is my responsibility to examine the accounts, without performing an audit, and to report to trustees.

Basis of independent examiner's report

This report is in respect of an examination carried out under section 43 of the Charities Act 1993 and in accordance with the directions given by the charity commissioners under section 43(7)(b). An examination includes a review of the accounting records kept by the charity trustees and a comparison of the accounts presented with those records. It also includes a review of the accounts and making such enquiries as are necessary for the purpose of this report. The procedures undertaken do not constitute an audit.

Independent examiner's statement

Based on my examination, no matter has come to attention which gives me reasonable cause to believe that in any material respect accounting records for the year ended 28 February 2025 have not been in accordance with section 41 of the Charities Act 1993, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Charities Act 1993. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.

Issa Associates
Chartered Certified Accountants
Suite 116 Cumberland House,
80 Scrubs Lane,
London,
NW10 6RF

Date: 17th October 2025

ISSA ASSOCIATES
ACCOUNTANTS & TAX CONSULTANTS
CUMBERLAND HOUSE, SUITE 116
80 SCRUBS LANE
LONDON NW10 6RF
TEL/FAX +44 (0)208 960 1131
EMAIL: info@issaassociates.com

ILAYS

Statement of Financial Activities

For the year ended 28 February 2025

	Unrestricted	Restricted	2025 Total funds	2024 Total funds
	£	£	£	£
<i>Income</i>				
<i>Grants and Donations</i>				
London Borough of Hounslow	-	47,050	47,050	29,038
Trust for London	-	-	-	18,000
The Faith Belief	500	-	500	-
Council of Somali Organisations	400	-	400	370
Somali Development Network	400	-	400	-
Other income	-	12	12	100
	1,300	47,062	48,362	47,508
 <i>Expenditure</i>				
Wages	-	32,376	32,376	50,813
Cost of Living support	-	-	-	153
Youth activities	-	1,715	1,715	4,841
Travel & refreshment	-	269	269	1,954
Telephone, fax, and Internet	-	1,175	1,175	1,292
Printing, postage and stationery	-	997	997	501
Volunteer expenses	1,200	3,635	4,835	2,170
Training	-	-	-	350
Legal and professional	-	2,552	2,552	569
Rent and hall hire	-	62	62	650
Events and outings	-	1,200	1,200	920
General expense	-	18	18	40
Depreciation	-	2,602	2,602	4,195
	1,200	46,602	47,802	68,447
Total expenditure				
Surplus/(deficit) for the period	100	460	560	(20,939)
Surplus/(deficit) brought forward	-	19,912	19,912	40,851
Fund balance as at 28 February 2025	100	20,373	20,473	19,912

ILAYS

Balance Sheet

For the year ended 28 February 20225

	Notes	£	2025 £	2024 £
<i>Fixed assets:</i>				
Office equipment	3		182	2,784
<i>Current Assets:</i>				
Debtors		-	18,000	
Cash at bank and in hand		20,290	<u>-</u>	
		20,290	18,000	
<i>Current liabilities payable within 1 year:</i>				
Creditors and accruals	4	<u>-</u>	<u>(872)</u>	
<i>Net Current Assets</i>			<u>20,290</u>	<u>17,128</u>
<i>Total Assets less current liabilities</i>			<u>20,473</u>	<u>19,912</u>
<i>Funds:</i>				
Restricted Fund balance as at 28.02.2025			20,373	19,912
Restricted Fund balance as at 28.02.2025			<u>100</u>	<u>-</u>
			<u>20,473</u>	<u>19,912</u>

For the financial year ended 28 February 2025, the company was entitled to exemption from audit under s477 of the Companies Act 2006; and no notice has been deposited under s476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The financial statements on pages 5 to 6 were approved by the board and signed on their behalf by:

.....
Suad Musse
Director

Date:17 October 2025

ILAYS

Notes to the Accounts

For the year ended 28 February 2025

1 Basis of accounting

The financial statements have been prepared under the historical cost convention, and have been prepared in accordance with Statement of Recommended Practice (SORP 2015), "Accounting and Reporting by Charities" and applicable accounting standards.

2 Accounting Policies

A summary of the principal accounting policies, all of which have been applied consistently throughout the year is set out below.

2.1 *Income and expenditure*

All income and expenditure is accounted for on accrual basis.

2.2 *Fund Accounting*

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors.

2.2 *Tangible Fixed assets and Depreciation*

Tangible fixed assets are stated at cost.

Provision for depreciation of fixed assets held for use by the charity is made at an annual rate of 25% on straight line basis.

2.3 *Status*

The charity is a company limited by guarantee. The members are the trustees named on page 1. The liability in respect of the guarantee, as set out in the Memorandum, is limited to £1 per member of the company.

ILAYS

Notes to the Accounts

For the year ended 28 February 2025

3	Tangible Fixed Assets		
		Office equipment	Total
	<i>Costs</i>	£	£
	At 1 March 2024	22,554	22,554
	Additions during the period	-	-
	At 28 February 2025	<u>22,554</u>	<u>22,554</u>
	<i>Depreciation</i>		
	At 1 March 2024	19,770	19,770
	Charge for the period	2,602	2,602
	At 28 February 2025	<u>22,372</u>	<u>22,372</u>
	<i>Net Book value</i>		
	At 28 February 2025	<u>182</u>	<u>182</u>
	At 28 February 2024	<u>2,784</u>	<u>2,784</u>
4	Debtors and prepayments	2025	2024
		£	£
	Trust for London	-	18,000
		<u>-</u>	<u>18,000</u>
5	Creditors and accruals	2025	2024
		£	£
	Other creditors	-	872
		<u>-</u>	<u>872</u>

ILAYS

England & Wales - Charity number 1118016

Accounts

ILAYS

Accounts & Reports

For the year ended 29 February 2024

ILAYS

Contents

For the year ended 29 February 2024

	Page
Legal and administrative information	1
Trustees' report	2-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7-8

ILAYS

Legal and Administrative Information

For the year ended 29 February 2024

Status:	The organisation is a charity and a company limited by guarantee.
Company number:	05372377
Charity number:	1118016
Registered Office & Business Address:	38 Bensington Court, New Road, Bedfont, Feltham, Middlesex, TW14 8HX
Trustees:	Dr. Yusuf Ali Ms. Suad Musse Mr. Hussein Hassan Mrs. Laila Samatar
Bankers:	Metro Bank Unit 8, Hayes Bridge, Southall, Greater London UB4 0RH
Accountants:	Issa & Co (UK) Ltd Chartered Certified Accountants Suite 116 Cumberland House, 80 Scrubs LN, London, NW10 6RF

ILAYS

Trustees' Report

For the year ended 29 February 2024

Objective

The objectives of ILAYS are to promote such charitable purposes for the benefit of refugees and disadvantaged as the trustees in their absolute discretion see fit, in particular but not limited by generality of the foregoing, the relief of poverty, the preservation and protection of health and the advancement of employment and education by the provision of such charitable services as the trustees see fit.

Legal structure

ILAYS is a company limited by guarantee and a registered charity with the Charities Commission in England & Wales.

Financial statements

The trustees submit their trustees' report and financial statements for the year ended 28 February 2024.

Policies:

Reserve policy:

The charity currently operates without any reserves. The trustees are endeavouring to build up its donor base with a view to having general reserves equal to 6 months operating expenditure.

Risk(s) review:

The trustees have recently reviewed the major risks faced by the charity. This has resulted in efforts to increase the charity's financial base.

Trustees Responsibilities

The trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees oversee preparation of financial statements, select suitable accounting policies and make judgments and estimates that are reasonable and prudent to give the true state of affairs of the charity.

ILAYS

Trustees' Report (continued)

For the year ended 29 February 2024

Trustees are also responsible for safeguarding the assets of the charity. They are elected and replaced as set out in the Memorandum and Articles of Association.

Activities and Achievements

The charity is managed by 4 elected trustee members and is staffed by paid staff and volunteers.


The core of the charitable company's work is to reduce unemployment, offer educational and recreational activities, as well promoting healthy living amongst ethnic minorities and refugees by providing them access to information, advice, guidance and basic skills training. The charity successfully delivered Employment Support project, Mental health project, Youth support project and AIG (information, advice and guidance project) and run campaign against FGM. It served over 2,500 clients in the above period.

Our plans for the forthcoming year include enhancing and building on the strong foundation already started, and increasing initiatives and activities that suits those who are in need of guidance and basic skills training to get them out of poverty. To achieve this we aim to secure funding for core activities, increase resources both in terms of infrastructure and personnel and initiate new partnership operations to meet the needs collectively.

Funding

The charity was funded by London Borough of Hounslow and Trust for London which made possible the continuation of this service to break the barriers for refugees and the disadvantaged in Hounslow and surrounding local areas.

This report was approved by the board and signed on its behalf by:



Trustee
Dr. Yusuf Ali

Date: 27th December 2024

ILAYS

Independent examiner's report

For the year ended 29 February 2024

We have examined the accounts on pages 5 to 6 which have been prepared on the basis of receipt and payment basis.

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of accounts; we consider that the audit requirement under section 43(2) of the Charities Act 1993 does not apply. It is my responsibility to examine the accounts, without performing an audit, and to report to trustees.

Basis of independent examiner's report

This report is in respect of an examination carried out under section 43 of the Charities Act 1993 and in accordance with the directions given by the charity commissioners under section 43(7)(b). An examination includes a review of the accounting records kept by the charity trustees and a comparison of the accounts presented with those records. It also includes a review of the accounts and making such enquiries as are necessary for the purpose of this report. The procedures undertaken do not constitute an audit.

Independent examiner's statement

Based on my examination, no matter has come to attention which gives me reasonable cause to believe that in any material respect accounting records for the year ended 29 February 2024 have not been in accordance with section 41 of the Charities Act 1993, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Charities Act 1993. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.

Issa Associates
Chartered Certified Accountants
Suite 116 Cumberland House,
80 Scrubs Lane,
London,
NW10 6RF

Date: 27th December 2024

ISSA ASSOCIATES
ACCOUNTANTS & TAX CONSULTANTS
CUMBERLAND HOUSE SUITE 116
80 SCRUBS LANE
LONDON NW10 6RF
TEL/FAX +44 (0)208 960 1131
EMAIL: info@issaassociates.com

ILAYS

Statement of Financial Activities

For the year ended 29 February 2024

	Unrestricted	Restricted	2024 Total funds	2023 Total funds
	£	£	£	£
<i>Income</i>				
<i>Grants and Donations</i>				
London Borough of Hounslow	-	29,038	29,038	37,670
Trust for London	-	18,000	18,000	22,500
City of London	-	-	-	1,820
Paddington Development Trust	-	-	-	5,000
TNL Community Fund	-	-	-	27,540
Council of Somali Organisations	-	370	370	400
Other income	-	100	100	50
	-	47,508	47,508	94,980
<i>Expenditure</i>				
Wages	-	50,813	50,813	48,620
Cost of Living support	-	153	153	1,110
Youth activities	-	4,841	4,841	5,965
Travel & refreshment	-	1,954	1,954	-
Telephone, fax, and Internet	-	1,292	1,292	2,366
Printing, postage and stationery	-	501	501	2,241
Volunteer expenses	-	2,170	2,170	7,368
Training	-	350	350	4,903
Legal and professional	-	569	569	2,216
Rent and hall hire	-	650	650	394
Events and outings	-	920	920	2,340
General expense	-	40	40	604
Depreciation	-	4,195	4,195	4,195
Total expenditure	-	68,447	68,447	82,321
Surplus/(deficit) for the period	-	(20,939)	(20,939)	12,659
Surplus/(deficit) brought forward	-	40,851	40,851	28,192
Fund balance as at 29 February 2024	-	19,912	19,912	40,851

ILAYS

Balance Sheet

For the year ended 29 February 20224

	Notes	£	2024 £	2023 £
<i>Fixed assets:</i>				
Office equipment	3		2,784	6,979
<i>Current Assets:</i>				
Debtors		18,000	-	
Cash at bank and in hand		-	33,872	
		18,000	33,872	
<i>Current liabilities payable within 1 year:</i>				
Creditors and accruals	4	(872)	-	
<i>Net Current Assets</i>			<u>17,128</u>	<u>33,872</u>
<i>Total Assets less current liabilities</i>			<u>19,912</u>	<u>40,851</u>
<i>Funds:</i>				
Restricted Fund balance as at 29.02.2024			19,912	40,851
			<u>19,912</u>	<u>40,851</u>

For the financial year ended 29 February 2024, the company was entitled to exemption from audit under s477 of the Companies Act 2006; and no notice has been deposited under s476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The financial statements on pages 5 to 6 were approved by the board and signed on their behalf by:

.....S. Musse.....
Suad Musse
Director

Date: 27 December 2024



ILAYS

Notes to the Accounts

For the year ended 29 February 2024

1 Basis of accounting

The financial statements have been prepared under the historical cost convention, and have been prepared in accordance with Statement of Recommended Practice (SORP 2015), "Accounting and Reporting by Charities" and applicable accounting standards.

2 Accounting Policies

A summary of the principal accounting policies, all of which have been applied consistently throughout the year is set out below.

2.1 *Income and expenditure*

All income and expenditure is accounted for on accrual basis.

2.2 *Fund Accounting*

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors.

2.2 *Tangible Fixed assets and Depreciation*

Tangible fixed assets are stated at cost.

Provision for depreciation of fixed assets held for use by the charity is made at an annual rate of 25% on straight line basis.

2.3 *Status*

The charity is a company limited by guarantee. The members are the trustees named on page 1. The liability in respect of the guarantee, as set out in the Memorandum, is limited to £1 per member of the company.

ILAYS

Notes to the Accounts

For the year ended 29 February 2024

3	Tangible Fixed Assets		
		Office equipment	Total
	<i>Costs</i>	£	£
	At 1 March 2023	22,554	22,554
	Additions during the period	-	-
	At 29 February 2024	22,554	22,554
	<i>Depreciation</i>		
	At 1 March 2023	15,575	15,575
	Charge for the period	4,195	4,195
	At 29 February 2024	19,770	19,770
	<i>Net Book value</i>		
	At 29 February 2024	2,784	2,784
	At 28 February 2023	6,979	6,979
4	Debtors and prepayments	2024 £	2023 £
	Trust for London	18,000	-
		18,000	-
5	Creditors and accruals	2024 £	2023 £
	Other creditors	872	-
		872	-

ILAYS

England & Wales - Charity number 1118016

Accounts

ILAYS

Accounts & Reports

For the year ended 28 February 2023

ILAYS

Contents

For the year ended 28 February 2023

	Page
Legal and administrative information	1
Trustees' report	2-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7-8

ILAYS

Legal and Administrative Information

For the year ended 28 February 2023

Status: The organisation is a charity and a company limited by guarantee.

Company number: 05372377

Charity number: 1118016

Registered Office &
Business Address: 38 Bensington Court, New Road,
Bedfont, Feltham,
Middlesex,
TW14 8HX

Trustees:
Dr. Yusuf Ali
Ms. Suad Musse
Mr. Hussein Hassan
Mrs. Laila Samatar

Bankers: Metro Bank
Unit 8, Hayes Bridge,
Southall, Greater London
UB4 0RH

Accountants: Issa & Co (UK) Ltd
Chartered Certified Accountants
Suite 116 Cumberland House,
80 Scrubs LN,
London,
NW10 6RF

ILAYS

Trustees' Report

For the year ended 28 February 2023

Objective

The objectives of ILAYS are to promote such charitable purposes for the benefit of refugees and disadvantaged as the trustees in their absolute discretion see fit, in particular but not limited by generality of the foregoing, the relief of poverty, the preservation and protection of health and the advancement of employment and education by the provision of such charitable services as the trustees see fit.

Legal structure

ILAYS is a company limited by guarantee and a registered charity with the Charities Commission in England & Wales.

Financial statements

The trustees submit their trustees' report and financial statements for the year ended 28 February 2023.

Policies:

Reserve policy:

The charity currently operates without any reserves. The trustees are endeavouring to build up its donor base with a view to having general reserves equal to 6 months operating expenditure.

Risk(s) review:

The trustees have recently reviewed the major risks faced by the charity. This has resulted in efforts to increase the charity's financial base.

Trustees Responsibilities

The trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees oversee preparation of financial statements, select suitable accounting policies and make judgments and estimates that are reasonable and prudent to give the true state of affairs of the charity.

ILAYS

Trustees' Report (continued)

For the year ended 28 February 2023

Trustees are also responsible for safeguarding the assets of the charity. They are elected and replaced as set out in the Memorandum and Articles of Association.

Activities and Achievements

The charity is managed by 4 elected trustee members and is staffed by paid staff and volunteers.

The core of the charitable company's work is to reduce unemployment, offer educational and recreational activities, as well promoting healthy living amongst ethnic minorities and refugees by providing them access to information, advice, guidance and basic skills training. The charity successfully delivered Employment Support project, Mental health project, Youth support project and AIG (information, advice and guidance project) and run campaign against FGM. It served over 2500 clients in the above period.

Our plans for the forthcoming year include enhancing and building on the strong foundation already started, and increasing initiatives and activities that suits those who are in need of guidance and basic skills training to get them out of poverty. To achieve this we aim to secure funding for core activities, increase resources both in terms of infrastructure and personnel and initiate new partnership operations to meet the needs collectively.

Funding

The charity was funded by London Borough of Hounslow and North West London NHS Trust, Trust for London, TNL Community Fund, Paddington Development Trust and City of London which made possible the continuation of this service to break the barriers for refugees and the disadvantaged in Hounslow and surrounding local areas.

This report was approved by the board and signed on its behalf by:

Trustee
Dr. Yusuf Ali

Date: 14th December 2023

ILAYS

Independent examiner's report

For the year ended 28 February 2023

We have examined the accounts on pages 5 to 6 which have been prepared on the basis of receipt and payment basis.

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of accounts; we consider that the audit requirement under section 43(2) of the Charities Act 1993 does not apply. It is my responsibility to examine the accounts, without performing an audit, and to report to trustees.

Basis of independent examiner's report

This report is in respect of an examination carried out under section 43 of the Charities Act 1993 and in accordance with the directions given by the charity commissioners under section 43(7)(b). An examination includes a review of the accounting records kept by the charity trustees and a comparison of the accounts presented with those records. It also includes a review of the accounts and making such enquiries as are necessary for the purpose of this report. The procedures undertaken do not constitute an audit.

Independent examiner's statement

Based on my examination, no matter has come to attention which gives me reasonable cause to believe that in any material respect accounting records for the year ended 28 February 2023 have not been in accordance with section 41 of the Charities Act 1993, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Charities Act 1993. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.

Issa Associates

Chartered Certified Accountants
Suite 116 Cumberland House,
80 Scrubs Lane,
London,
NW10 6RF

Date: 14th December 2023

ISSA ASSOCIATES
ACCOUNTANTS & TAX CONSULTANTS
CUMBERLAND HOUSE, SUITE 116
80 SCRUBS LANE
LONDON NW10 6RF
TEL/FAX +44 (0)208 960 1131
EMAIL: info@issaassociates.com

ILAYS

Statement of Financial Activities

For the year ended 28 February 2023

	Unrestricted	Restricted	2023 Total funds	2022 Total funds
	£	£	£	£
<i>Income</i>				
<i>Grants and Donations</i>				
London Borough of Hounslow	-	37,670	37,670	20,550
Trust for London	-	22,500	22,500	7,500
City of London	-	1,820	1,820	5,460
Paddington Development Trust	-	5,000	5,000	5,000
Laures Sport for Go	-	-	-	1,500
London Youth	-	-	-	1,500
Advice UK	-	-	-	1,450
TNL Community Fund	-	27,540	27,540	25,040
Council of Somali Organisations	-	400	400	-
Other income	-	50	50	500
	-	94,980	94,980	68,500
<i>Expenditure</i>				
Wages	-	48,620	48,620	46,794
Cost of Living support	-	1,110	1,110	-
Youth activities	-	5,965	5,965	4,025
Travel & refreshment	-	-	-	1,360
Telephone, fax, and Internet	-	2,366	2,366	2,337
Printing, postage and stationery	-	2,241	2,241	315
Volunteer expenses	-	7,368	7,368	2,985
Training	-	4,903	4,903	10,273
Legal and professional	-	2,216	2,216	5,308
Rent and hall hire	-	394	394	590
Events and outings	-	2,340	2,340	395
General expense	-	604	604	631
Depreciation	-	4,195	4,195	4,013
Total expenditure	-	82,321	82,321	79,026
Surplus/(deficit) for the period	-	12,659	12,659	(10,526)
Surplus/(deficit) brought forward	-	28,192	28,192	38,718
Fund balance as at 28 February 2023	-	40,851	40,851	28,192

ILAYS

Balance Sheet

For the year ended 28 February 2023

	Notes	£	2023 £	2022 £
<i>Fixed assets:</i>				
Office equipment	3		6,979	10,445
<i>Current Assets:</i>				
Debtors		-	-	
Cash at bank and in hand		33,872	<u>17,747</u>	
		<u>33,872</u>	<u>17,747</u>	
<i>Current liabilities payable within 1 year:</i>				
Creditors and accruals	4	<u>-</u>	<u>-</u>	
<i>Net Current Assets</i>			<u>33,872</u>	<u>17,747</u>
<i>Total Assets less current liabilities</i>			<u>40,851</u>	<u>28,192</u>
<i>Funds:</i>				
Fund balance as at 28 February 2023			40,851	28,192
			<u>40,851</u>	<u>28,192</u>

For the financial year ended 28 February 2023, the company was entitled to exemption from audit under s477 of the Companies Act 2006; and no notice has been deposited under s476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The financial statements on pages 5 to 6 were approved by the board and signed on their behalf by:

.....
Suad Musse
Director

Date: 14 December 2023

ILAYS

Notes to the Accounts

For the year ended 28 February 2023

1 Basis of accounting

The financial statements have been prepared under the historical cost convention, and have been prepared in accordance with Statement of Recommended Practice (SORP 2015), "Accounting and Reporting by Charities" and applicable accounting standards.

2 Accounting Policies

A summary of the principal accounting policies, all of which have been applied consistently throughout the year is set out below.

2.1 *Income and expenditure*

All income and expenditure is accounted for on accrual basis.

2.2 *Fund Accounting*

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors.

2.2 *Tangible Fixed assets and Depreciation*

Tangible fixed assets are stated at cost.

Provision for depreciation of fixed assets held for use by the charity is made at an annual rate of 25% on straight line basis.

2.3 *Status*

The charity is a company limited by guarantee. The members are the trustees named on page 1. The liability in respect of the guarantee, as set out in the Memorandum, is limited to £1 per member of the company.

ILAYS

Notes to the Accounts

For the year ended 28 February 2023

3	Tangible Fixed Assets		
		Office equipment	Total
	<i>Costs</i>	£	£
	At 1 March 2022	21,824	21,824
	Additions during the period	730	730
	At 28 February 2023	22,554	22,554
	<i>Depreciation</i>		
	At 1 March 2022	11,380	11,380
	Charge for the period	4,195	4,195
	At 28 February 2023	15,575	15,575
	<i>Net Book value</i>		
	At 28 February 2023	6,979	6,979
	At 28 February 2022	10,445	10,445
4	Debtors and prepayments	2023 £	2022 £
		-	-
		-	-
5	Creditors and accruals	2023 £	2022 £
		-	-
		-	-

ILAYS

England & Wales - Charity number 1118016

Accounts

ILAYS

Accounts & Reports

For the year ended 28 February 2022

ILAYS

Contents

For the year ended 28 February 2022

	Page
Legal and administrative information	1
Trustees' report	2-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7-8

ILAYS

Legal and Administrative Information

For the year ended 28 February 2022

Status:	The organisation is a charity and a company limited by guarantee.
Company number:	05372377
Charity number:	1118016
Registered Office & Business Address:	38 Bensington Court, New Road, Bedfont, Feltham, Middlesex, TW14 8HX
Trustees:	Dr. Yusuf Ali Ms. Suad Musse Mr. Hussein Hassan Mrs. Laila Samatar
Bankers:	Metro Bank Unit 8, Hayes Bridge, Southall, Greater London UB4 0RH
Accountants:	Issa & Co (UK) Ltd Chartered Certified Accountants Suite 116 Cumberland House, 80 Scrubs LN, London, NW10 6RF

ILAYS

Trustees' Report

For the year ended 28 February 2022

Objective

The objectives of ILAYS are to promote such charitable purposes for the benefit of refugees and disadvantaged as the trustees in their absolute discretion see fit, in particular but not limited by generality of the foregoing, the relief of poverty, the preservation and protection of health and the advancement of employment and education by the provision of such charitable services as the trustees see fit.

Legal structure

ILAYS is a company limited by guarantee and a registered charity with the Charities Commission in England & Wales.

Financial statements

The trustees submit their trustees' report and financial statements for the year ended 28 February 2022.

Policies:

Reserve policy:

The charity currently operates without any reserves. The trustees are endeavouring to build up its donor base with a view to having general reserves equal to 6 months operating expenditure.

Risk(s) review:

The trustees have recently reviewed the major risks faced by the charity. This has resulted in efforts to increase the charity's financial base.

Trustees Responsibilities

The trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees oversee preparation of financial statements, select suitable accounting policies and make judgments and estimates that are reasonable and prudent to give the true state of affairs of the charity.

ILAYS

Trustees' Report (continued)

For the year ended 28 February 2022

Trustees are also responsible for safeguarding the assets of the charity. They are elected and replaced as set out in the Memorandum and Articles of Association.

Activities and Achievements

The charity is managed by 4 elected trustee members and is staffed by paid staff and volunteers.

The core of the charitable company's work is to reduce unemployment, offer educational and recreational activities, as well promoting healthy living amongst ethnic minorities and refugees by providing them access to information, advice, guidance and basic skills training. The charity successfully delivered Employment Support project, Mental health project, Youth support project and AIG (information, advice and guidance project) and run campaign against FGM. It served over 2500 clients in the above period.

Our plans for the forthcoming year include enhancing and building on the strong foundation already started, and increasing initiatives and activities that suits those who are in need of guidance and basic skills training to get them out of poverty. To achieve this we aim to secure funding for core activities, increase resources both in terms of infrastructure and personnel and initiate new partnership operations to meet the needs collectively.

Funding

The charity was funded by London Borough of Hounslow and North West London NHS Trust, Trust for London, TNL Community Fund, Paddington Development Trust and City of London which made possible the initiation and continuation of this service to break the barriers for refugees and the disadvantaged in Hounslow and surrounding local areas.

This report was approved by the board and signed on its behalf by:



Trustee/Director
Hussein Hassan

Date: 21 November 2022

ILAYS

Independent examiner's report

For the year ended 28 February 2022

We have examined the accounts on pages 5 to 6 which have been prepared on the basis of receipt and payment basis.

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of accounts; we consider that the audit requirement under section 43(2) of the Charities Act 1993 does not apply. It is my responsibility to examine the accounts, without performing an audit, and to report to trustees.

Basis of independent examiner's report

This report is in respect of an examination carried out under section 43 of the Charities Act 1993 and in accordance with the directions given by the charity commissioners under section 43(7)(b). An examination includes a review of the accounting records kept by the charity trustees and a comparison of the accounts presented with those records. It also includes a review of the accounts and making such enquiries as are necessary for the purpose of this report. The procedures undertaken do not constitute an audit.

Independent examiner's statement

Based on my examination, no matter has come to attention which gives me reasonable cause to believe that in any material respect accounting records for the year ended 28 February 2022 have not been in accordance with section 41 of the Charities Act 1993, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Charities Act 1993. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.



Issa Associates
Chartered Certified Accountants
Suite 116 Cumberland House,
80 Scrubs LN,
London,
NW10 6RF



Date: 21 November 2022

ISSA ASSOCIATES
ACCOUNTANTS & TAX CONSULTANTS
CUMBERLAND HOUSE, SUITE 116
80 SCRUBS LANE
LONDON NW10 6RF
TEL/FAX 44 (0)208 960 1131
eMAIL: info@issaassociates.com

ILAYS

Statement of Financial Activities

For the year ended 28 February 2022

	Unrestricted	Restricted	2022 Total funds	2021 Total funds
	£	£	£	£
<i>Income</i>				
<i>Grants and Donations</i>				
London Borough of Hounslow	-	20,550	20,550	18,712
Trust for London	-	7,500	7,500	5,000
City of London	-	5,460	5,460	16,060
Paddington Development Trust	-	5,000	5,000	-
Laures Sport for Go	-	1,500	1,500	-
London Youth	-	1,500	1,500	10,000
Advice UK	-	1,450	1,450	-
TNL Community Fund	-	25,040	25,040	23,448
Council of Somali Organisations	-	-	-	2,550
Anti-Tribalism Movement	-	-	-	10,000
ScottishnSouthern	-	-	-	1,920
London Catalyst	-	-	-	500
Other income	-	500	500	600
	-	68,500	68,500	88,790
<i>Expenditure</i>				
Wages	-	46,794	46,794	34,408
Covid-19 Support	-	-	-	9,888
Youth activities	-	4,025	4,025	3,660
Travel & refreshment	-	1,360	1,360	424
Telephone, fax, and Internet	-	2,337	2,337	2,222
Printing, postage and stationery	-	315	315	530
Volunteer expenses	-	2,985	2,985	4,780
Training	-	10,273	10,273	5,264
Legal and professional	-	5,308	5,308	1,014
Rent and hall hire	-	590	590	920
Events and outings	-	395	395	450
General expense	-	631	631	1,103
Depreciation	-	4,013	4,013	2,030
Total expenditure	-	79,026	79,026	66,695
Surplus/(deficit) for the period	-	(10,526)	(10,526)	22,095
Surplus/(deficit) brought forward	-	38,718	38,718	16,623
Fund balance as at 28 February 2022	-	28,192	28,192	38,718

ILAYS

Notes to the Accounts

For the year ended 28 February 2022

1 Basis of accounting

The financial statements have been prepared under the historical cost convention, and have been prepared in accordance with Statement of Recommended Practice (SORP 2005), "Accounting and Reporting by Charities" and applicable accounting standards.

2 Accounting Policies

A summary of the principal accounting policies, all of which have been applied consistently throughout the year is set out below.

2.1 *Income and expenditure*

All income and expenditure is accounted for on accrual basis.

2.2 *Fund Accounting*

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors.

2.2 *Tangible Fixed assets and Depreciation*

Tangible fixed assets are stated at cost.

Provision for depreciation of fixed assets held for use by the charity is made at an annual rate of 25% on straight line basis.

2.3 *Status*

The charity is a company limited by guarantee. The members are the trustees named on page 1. The liability in respect of the guarantee, as set out in the Memorandum, is limited to £1 per member of the company.

ILAYS

Notes to the Accounts

For the year ended 28 February 2022

3 Tangible Fixed Assets	Office equipment	Total
	£	£
<i>Costs</i>		
At 1 March 2021	12,147	12,147
Additions during the period	9,677	9,677
	21,824	21,824
 <i>Depreciation</i>		
At 1 March 2021	7,367	7,367
Charge for the period	4,013	4,013
	11,380	11,380
 <i>Net Book value</i>		
At 28 February 2022	10,445	10,445
At 28 February 2021	4,780	4,780
 4 Debtors and prepayments	2022 £	2021 £
	-	-
 5 Creditors and accruals	2022 £	2021 £
	-	-

ILAYS

England & Wales - Charity number 1118016

Accounts

ILAYS

Accounts & Reports

For the year ended 28 February 2021

ILAYS

Contents

For the year ended 28 February 2021

	Page
Legal and administrative information	1
Trustees' report	2-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7-8

ILAYS

Legal and Administrative Information

For the year ended 28 February 2021

Status:	The organisation is a charity and a company limited by guarantee.
Company number:	05372377
Charity number:	1118016
Registered Office & Business Address:	38 Bensington Court, New Road, Bedfont, Feltham, Middlesex, TW14 8HX
Trustees:	Eng. Hussein Hassan Dr. Yusuf Ali Mrs. Suad Musse Mrs. Laila Samatar Mrs Agram Muse
Bankers:	Unit 8, Bridge Retail Park, Southall, Hayes, Middlesex UB4 0RH
Accountants:	Issa & Co (UK) Ltd Chartered Certified Accountants 116 Cumberland House, 80 Scrubs LN, London, NW6 2EB

ILAYS

Trustees' Report

For the year ended 28 February 2021

Objective

The objectives of ILAYS are to promote such charitable purposes for the benefit of refugees and disadvantaged as the trustees in their absolute discretion see fit, in particular but not limited by generality of the foregoing, the relief of poverty, the preservation and protection of health and the advancement of employment and education by the provision of such charitable services as the trustees see fit.

Legal structure

ILAYS is a company limited by guarantee and a registered charity with the Charities Commission in England & Wales.

Financial statements

The trustees submit their trustees' report and financial statements for the year ended 28 February 2021.

Policies:

Reserve policy:

The charity currently operates without any reserves. The trustees are endeavouring to build up its donor base with a view to having general reserves equal to 6 months operating expenditure.

Risk(s) review:

The trustees have recently reviewed the major risks faced by the charity. This has resulted in efforts to increase the charity's financial base.

Trustees Responsibilities

The trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees oversee preparation of financial statements, select suitable accounting policies and make judgments and estimates that are reasonable and prudent to give the true state of affairs of the charity.

ILAYS

Trustees' Report (continued)

For the year ended 28 February 2021

Trustees are also responsible for safeguarding the assets of the charity. They are elected and replaced as set out in the Memorandum and Articles of Association.

Activities and Achievements

The charity is managed by 5 elected trustee members, and is staffed by part-time paid staff and volunteers.


The core of the charitable company's work is to reduce unemployment, offer educational and recreational activities, as well promoting healthy living amongst ethnic minorities and refugees by providing them access to information, advice and basic skills training. The charity successfully delivered Employment Support project, Mental health project and AIG (information, advice and guidance project) and run campaign against FGM. It served over 2500 clients in the above period.

Our plans for the forthcoming year include enhancing and building on the strong foundation already started, and increasing initiatives and activities that suits those who are in need of guidance and basic skills training to get them out of poverty. To achieve this we aim to secure funding for core activities, increase resources both in terms of infrastructure and personnel and initiate new partnership operations to meet the needs collectively.

Funding

The charity was funded by London Borough of Hounslow, Trust for London, TNL Community Fund, The London Community Foundation and ATM which made possible the initiation and continuation of this service to break the barriers for refugees and the disadvantaged in Hounslow and surrounding local areas.

This report was approved by the board and signed on its behalf by:


Trustee
Dr. Yusuf Ali

Date: 18 November 2021

ILAYS

Independent examiner's report

For the year ended 28 February 2021

We have examined the accounts on pages 5 to 6 which have been prepared on the basis of receipt and payment basis.

Respective responsibilities of trustees and examiner

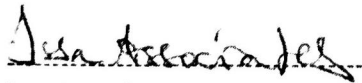
The trustees of the charity are responsible for the preparation of accounts; we consider that the audit requirement under section 43(2) of the Charities Act 1993 does not apply. It is my responsibility to examine the accounts, without performing an audit, and to report to trustees.

Basis of independent examiner's report

This report is in respect of an examination carried out under section 43 of the Charities Act 1993 and in accordance with the directions given by the charity commissioners under section 43(7)(b). An examination includes a review of the accounting records kept by the charity trustees and a comparison of the accounts presented with those records. It also includes a review of the accounts and making such enquiries as are necessary for the purpose of this report. The procedures undertaken do not constitute an audit.

Independent examiner's statement

Based on my examination, no matter has come to attention which gives me reasonable cause to believe that in any material respect accounting records for the year ended 28 February 2021 have not been in accordance with section 41 of the Charities Act 1993, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Charities Act 1993. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.



Issa Associates
Chartered Certified Accountants
116 Cumberland House,
80 Scrubs LN,
London,
NW6 2EB

Date: 18 November 2021

ISSA ASSOCIATES
ACCOUNTANTS & TAX CONSULTANTS
CUMBERLAND HOUSE, SUITE 116
80 SCRUBS LANE
LONDON NW10 6RF
TEL/FAX +44 (0)208 960 1131
EMAIL: info@issaassociates.com

ILAYS

Statement of Financial Activities

For the year ended 28 February 2021

	Unrestricted	Restricted	2021 Total funds	2020 Total funds
	£	£	£	£
<i>Income</i>				
<i>Grants and Donations</i>				
London Borough of Hounslow	-	18,712	18,712	14,304
London Community Foundation	-	10,000	10,000	-
TNL Community Fund	-	23,448	23,448	-
Council of Somali Organisations	-	2,550	2,550	-
Trust for London	-	5,000	5,000	10,000
City of London	-	16,060	16,060	1,820
Anti-Tribalism Movement	-	10,000	10,000	-
Scottish Southern	-	1,920	1,920	-
London Catalyst	-	500	500	500
Other income	-	600	600	300
	-	88,790	88,790	26,924
<i>Expenditure</i>				
Wages	-	34,408	34,408	15,110
Covid-19 Support	-	9,888	9,888	-
Youth activities	-	3,660	3,660	-
Travel & refreshment	-	424	424	223
Telephone, fax, and Internet	-	2,222	2,222	1,862
Printing, postage and stationery	-	530	530	618
Volunteer expenses	-	4,780	4,780	4,610
Training	-	5,264	5,264	160
Legal and professional	-	1,014	1,014	418
Rent and hall hire	-	920	920	-
Events and outings	-	450	450	-
General expense	-	1,103	1,103	784
Depreciation	-	2,030	2,030	437
Total expenditure	-	66,695	66,695	24,223
Surplus/(deficit) for the period	-	22,095	22,095	2,701
Surplus/(deficit) brought forward	-	16,623	16,623	13,922
Fund balance as at 28 February 2021	-	38,718	38,718	16,623

ILAYS

Balance Sheet

For the year ended 28 February 2021

	Notes	£	2021 £	£	2020 £
<i>Fixed assets:</i>					
Office equipment	3		4,780		437
<i>Current Assets:</i>					
<i>Debtors</i>					
Cash at bank and in hand			<u>33,938</u>		<u>16,186</u>
			33,938		16,186
<i>Current liabilities payable within 1 year:</i>					
Creditors and accruals	4		<u>-</u>		<u>-</u>
<i>Net Current Assets</i>			<u>33,938</u>		<u>16,186</u>
<i>Total Assets less current liabilities</i>			<u>38,718</u>		<u>16,623</u>
<i>Funds:</i>					
Fund balance as at 28 February 2021			38,718		16,623
			<u>38,718</u>		<u>16,623</u>

For the financial year ended 28 February 2021, the company was entitled to exemption from audit under s477 of the Companies Act 2006; and no notice has been deposited under s476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The financial statements on pages 5 to 6 were approved by the board and signed on their behalf by:

..S. Musse.....
Suad Musse
Director

Date: 18 November 2021

ILAYS

Notes to the Accounts

For the year ended 28 February 2021

1 Basis of accounting

The financial statements have been prepared under the historical cost convention, and have been prepared in accordance with Statement of Recommended Practice (SORP 2005), "Accounting and Reporting by Charities" and applicable accounting standards.

2 Accounting Policies

A summary of the principal accounting policies, all of which have been applied consistently throughout the year is set out below.

2.1 *Income and expenditure*

All income and expenditure is accounted for on accrual basis.

2.2 *Fund Accounting*

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors.

2.2 *Tangible Fixed assets and Depreciation*

Tangible fixed assets are stated at cost.

Provision for depreciation of fixed assets held for use by the charity is made at an annual rate of 25% on straight line basis.

2.3 *Status*

The charity is a company limited by guarantee. The members are the trustees named on page 1. The liability in respect of the guarantee, as set out in the Memorandum, is limited to £1 per member of the company.

ILAYS

Notes to the Accounts

For the year ended 28 February 2021

3	Tangible Fixed Assets	Office equipment	Total
		£	£
	<i>Costs</i>		
	At 1 March 2020	5,774	5,774
	Additions during the period	6,373	6,373
	At 28 February 2021	12,147	12,147
	<i>Depreciation</i>		
	At 1 March 2020	5,337	5,337
	Charge for the period	2,030	2,030
	At 28 February 2021	7,367	7,367
	<i>Net Book value</i>		
	At 28 February 2021	4,780	4,780
	At 28 February 2020	437	437
4	Debtors and prepayments	2021 £	2020 £
		-	-
		-	-
5	Creditors and accruals	2021 £	2020 £
		-	-
		-	-