

ILAYS

Accounts & Reports

For the year ended 28 February 2025

ILAYS

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For the year ended 28 February 2025

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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

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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.

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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

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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

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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
	<u>1,300</u>	<u>47,062</u>	<u>48,362</u>	<u>47,508</u>
<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	-	<u>2,602</u>	<u>2,602</u>	<u>4,195</u>
Total expenditure	<u>1,200</u>	<u>46,602</u>	<u>47,802</u>	<u>68,447</u>
Surplus/(deficit) for the period	100	460	560	(20,939)
Surplus/(deficit) brought forward	<u>-</u>	<u>19,912</u>	<u>19,912</u>	<u>40,851</u>
Fund balance as at 28 February 2025	<u>100</u>	<u>20,373</u>	<u>20,473</u>	<u>19,912</u>

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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		-
		20,290		18,000
<i>Current liabilities payable within 1 year:</i>				
Creditors and accruals	4	-		(872)
<i>Net Current Assets</i>			20,290	17,128
<i>Total Assets less current liabilities</i>			20,473	19,912
<i>Funds:</i>				
Restricted Fund balance as at 28.02.2025			20,373	19,912
Restricted Fund balance as at 28.02.2025			100	-
			20,473	19,912

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

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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.

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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	<u>-</u>	<u>18,000</u>
		<u>-</u>	<u>18,000</u>
5	Creditors and accruals	2025	2024
		£	£
	Other creditors	<u>-</u>	<u>872</u>
		<u>-</u>	<u>872</u>