

# ALIFYA EDUCATION LTD

England & Wales · Charity number 1165618

## Details

---

Status	Registered
Legal form	Charitable company
Company number	<a href="#">08568677</a>
Registered	2016-02-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	19 Falcon Road London SW11 2PH
Phone	07983547130
Email	<a href="mailto:info@alifyaeducation.co.uk">info@alifyaeducation.co.uk</a>
Website	<a href="http://www.alifyaeducation.co.uk">www.alifyaeducation.co.uk</a>

## Activities

---

**Objects:** 1. THE ADVANCEMENT OF EDUCATION FOR CHILDREN WHO ARE DISADVANTAGED BY REASON OF COMING FROM IMMIGRANT COMMUNITIES BY THE PROVISION OF SUPPLEMENTARY EDUCATION.2. TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE FOLLOWING SUBJECTS: LANGUAGES, IN PARTICULAR THE SOMALI AND ARABIC LANGUAGES, INFORMATION TECHNOLOGY, LITERACY AND NUMERACY.

**Activities:** After school supplementary classes for all age groups from Year 1 Primary to Year 13 A levels in all school subjects. Modern languages and computer courses are run for parents in the morning sessions. Tailored support for university students is also provided. Different educational activities such as reading and writing run throughout school breaks.

## Classification

---

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£258,877	£265,065	-	-
2023-08-31	£195,756	£175,580	-	-
2022-08-31	£140,235	£144,371	-	-
2021-08-31	£98,310	£91,058	-	-
2020-08-31	£93,948	£84,757	-	-

## Trustees

Name	Role	Appointed
ABDIRISAQ M FARAH		2013-06-13
Abdulkadir Mohamed Abdullahi		2025-07-09
Mahad Duale Omar		2025-07-09

**ALIFYA EDUCATION LTD**

England & Wales - Charity number 1165618

---

# Accounts

---

Registered number  
08568677

Charity Number  
1165618

Alifya Education Ltd

Report of the Trustees and Unaudited  
Financial Statements for the Year Ended  
31st August 2024

**Alifya Education Ltd**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Company information	1
Trustees report	2-3
Accountants' report	4
Profit and loss account	5
Balance sheet	6
Notes to the accounts	7-13

## **Alifya Education Ltd Company Information**

### **Trustees**

Abdirisq Mohamed Farah  
Yazmin Elizabeth Hussain  
Amal Dahir Tukale  
Abdifitah Hersi Gutale  
Mahamed Abdi Sharib

### **Accountants**

Dynamic Accountants Ltd  
1st Floor (Front), Duru House  
101 Commercial Road  
London  
E1 1RD

### **Bankers**

Barclays Bank PLC

### **Registered office**

Unit F5 1st Floor, Lilford Business Centre  
61 Lilford Road, Camberwell  
London  
SE5 9HY

### **Registered number**

08568677

### **Charity Number**

1165618

## **Alifya Education Ltd**

### **Report of the trustees for the year ended 31 August 2024**

The trustees, who are also directors of the charity for the purpose of the Companies Act, present their annual report and financial statements for the year ended 31 August 2024. The charity has to comply with both Companies Act 2006 and the Statement of Recommended Practice (SORP).

#### **Reference and administrative details**

Legal and administrative information has been disclosed in a separate page.

#### **Structure, Governance and Management**

Governing document

Alifya Education is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

#### **Objects of the charity, principal activities and organisation of our work**

- a) The advancement of education for children who are disadvantaged by reason of coming from immigrant communities by the provision of supplementary education
- b) To advance the education of the public in the following subjects languages, in particular the Somali and Arabic languages, information technology, literacy and numeracy

The charity is organised so that the trustees meet regularly to manage its affairs.

#### **Transaction and financial position**

The Statement of Financial Activities shows net loss over income of £6,188.00 for the year.

#### **Risk Management**

The trustees have a risk management strategy which comprises:

Particular attention has focused on non-financial risks arising from fire, health and safety, and food hygiene. A key element in the management of financial risk is the setting of a reserves policy and its

(a) Select suitable accounting policies and then apply them consistently;

(b) Make judgements and estimates that are reasonable and prudent;

(c) State whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statement of recommended practice, subject to any

(d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees/directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Accountants**

A resolution proposing Dynamic Accountants Ltd is re-appointed as accountants of the charity will be put to the Annual General Meeting.

This report was approved by the board of directors and trustees on 5 August 2025 and signed on its behalf.

Abdirisak Mohamed Farah  
Trustee

## **Alifya Education Ltd**

### **Report to the directors on the preparation of the unaudited statutory accounts of Alifya Education Ltd for the year ended 31 August 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Alifya Education Ltd for the year ended 31 August 2024 which comprise of the Income & Expenditure account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Dynamic Accountants Ltd  
Association of Chartered Certified Accountants  
1st Floor (Front), Duru House  
101 Commercial Road  
London  
E1 1RD

05 August 2025

**ALIFYA EDUCATION LTD****Statement of financial activities**

(incorporating an income and expenditure account)

**For the year ended 31 August 2024**

	Note	Unrestricted £	Restricted £	2024 Total £	2023 Total £
<b>Income from:</b>					
Donations and legacies	3	-	-	-	-
Govt. grants	2	-	-	-	3,120
Investment income	5	-	-	-	-
Other income	2	258,877	-	258,877	195,756
<b>Total income</b>		<u>258,877</u>	<u>-</u>	<u>258,877</u>	<u>198,876</u>
<b>Expenditure on:</b>					
Charitable activities	6	265,065	-	265,065	175,580
<b>Total expenditure</b>		<u>265,065</u>	<u>-</u>	<u>265,065</u>	<u>175,580</u>
<b>Net income / (expenditure) for the year</b>		(6,188)	-	(6,188)	23,296
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>(6,188)</u>	<u>-</u>	<u>(6,188)</u>	<u>23,296</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		38,382	-	38,382	18,206
<b>Total funds carried forward</b>		<u>32,194</u>	<u>-</u>	<u>32,194</u>	<u>41,502</u>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

**ALIFYA EDUCATION LTD****Balance sheet****As at 31 August 2024**

	Note	2024 £	2024 £	2023 £	2023 £
<b>Fixed assets:</b>					
Tangible assets	10		2,109		2,263
Debtor		7,600		7,600	
Cash at bank and in hand		<u>36,825</u>		<u>32,942</u>	
		44,425		40,542	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	<u>(14,340)</u>		<u>(4,423)</u>	
<b>Net current assets / (liabilities)</b>			<u>30,085</u>		<u>36,119</u>
<b>Total assets less current liabilities</b>			<u>32,194</u>		<u>38,382</u>
Creditors: amounts falling due after one year	13		<u>-</u>		<u>-</u>
<b>Total net assets / (liabilities)</b>			<u><u>32,194</u></u>		<u><u>38,382</u></u>
<b>Funds</b>					
General funds	15	<u>32,194</u>		<u>38,382</u>	
Total unrestricted funds			<u>32,194</u>		<u>38,382</u>
<b>Total funds</b>			<u><u>32,194</u></u>		<u><u>38,382</u></u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part15 of the Companies Act 2006.

Approved by the trustees on 05/08/2025  
and signed on their behalf by:

---

**Abdirisq Mohamed Farah**

**Company registration no. 08568677**

The attached notes form part of the financial statements.

## 1 Accounting policies

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

### Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

### Income

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

### Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.



ALIFYA EDUCATION LTD

Notes to the financial statements

For the year ended 31 August 2024

2 Detailed comparatives for the statement of financial activities

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Income from:</b>				
Govt. grants	-	-	-	-
Donations and legacies	-	-	-	-
Other income	258,877	-	258,877	195,756
<b>Total income</b>	<b>258,877</b>	<b>-</b>	<b>258,877</b>	<b>195,756</b>
<b>Expenditure on:</b>				
Raising funds	-	-	-	-
Charitable activities:				
Cost of Charitable activities	265,065	-	265,065	175,580
<b>Total expenditure</b>	<b>265,065</b>	<b>-</b>	<b>265,065</b>	<b>175,580</b>
<b>Net income / (expenditure) for the year</b>	<b>- 6,188</b>	<b>-</b>	<b>(6,188)</b>	<b>20,176</b>
<b>Net movement in funds</b>	<b>- 6,188</b>	<b>-</b>	<b>- 6,188</b>	<b>20,176</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	38,382	-	38,382	18,206
<b>Total funds carried forward</b>	<b>32,194</b>	<b>-</b>	<b>32,194</b>	<b>38,382</b>

3 Income from donations and legacies

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Religious tuition	-	-	-	-
	-	-	-	-

4 Income from charitable activities

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Carer service & other tuition activities	258,877	-	258,877	195,756
<b>Total income from charitable activities</b>	<b>258,877</b>	<b>-</b>	<b>258,877</b>	<b>195,756</b>

5 Income from investments

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest	-	-	-	-
	-	-	-	-

6 Analysis of expenditure

	Basis of allocation	Cost of raising funds	Charitable activities		Support costs	Governance costs	2024	2023
			Unrestricted	Restricted			Total	Total
			£	£			£	£
Staff cost	Direct	-	72,578	-			72,578	48,448
Consultancy, legal & professional	Direct	-	4,239	-			4,239	2,244
Depreciation	Direct	-	1,039	-			1,039	1,115
Activity Expenses	Direct	-	105,780	-			105,780	71,445
Premises cost	Direct				75,621		75,621	46,292
Administrative & finance	Direct				4,609		4,609	4,836
Accountancy fees	Direct					1,200	1,200	1,200
Trustee expenses	Direct					-	-	-
Fundraising	Direct				-		-	-
		-	183,635	-	80,229	1,200	265,065	175,580
Support costs		-	80,229.15	-	(80,229)		-	-
Governance costs		-	1,200	-		(1,200)	-	-
<b>Total expenditure 2024</b>		-	<b>265,065</b>	-	-	-	<b>265,065</b>	<b>175,580</b>
Total expenditure 2023		-	175,580	-	-	-	175,580	

**ALIFYA EDUCATION LTD****Notes to the financial statements****For the year ended 31 August 2024**

---

**7 Net income / (expenditure) for the year**

	2024	2023
	£	£
Depreciation	1,039	1,115

**8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	71,206	51,011
Social security costs	1,092	-
Employer's contribution to defined contribution pension schemes	280	749
	<b>72,578</b>	<b>51,760</b>

During the year Abdirisq Mohamed Farah, one of the trustees received remuneration of £37,144.96. A total of £0 (2023: £0) has been paid to members of the management committee in reimbursement of expenses and training costs incurred in their duties. No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022: nil).

**Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024	2023
	No.	No.
Managerial and office staff	1	1
Counselling, advice and information	6	3
	<b>7</b>	<b>4</b>

No employees received emoluments of more than £60,000

**9 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**ALIFYA EDUCATION LTD**  
**Notes to the financial statements**  
**For the year ended 31 August 2024**

<b>10 Tangible fixed assets</b>	Fixtures, fittings & equipment	Computer equipment	<b>2024</b>	2,023
<b>Cost</b>	£	£	<b>Total</b>	Total
At the start of the year	8,800	-	<b>8,800</b>	8,800
Additions in year	884	-	<b>884</b>	-
At the end of the year	<b>9,684</b>	<b>-</b>	<b>9,684</b>	<b>8,800</b>
<b>Depreciation</b>				
At the start of the year	6,537	-	<b>6,537</b>	6,537
Charge for the year	1,039	-	<b>1,039</b>	-
At the end of the year	<b>7,576</b>	<b>-</b>	<b>7,576</b>	<b>6,537</b>
<b>Net book value</b>				
At the end of the year	<b>2,109</b>	<b>-</b>	<b>2,109</b>	<b>2,263</b>
At the start of the year	<b>2,109</b>	<b>-</b>	<b>2,109</b>	<b>2,263</b>

All of the above assets are used for charitable purposes.

<b>11 Debtors</b>	<b>2024</b>	2023
	£	£
Other debtors	-	-
Prepayments	7,600	7,600
Accrued income	-	-
	<b>7,600</b>	<b>7,600</b>

<b>12 Creditors: amounts falling due within one year</b>	<b>2024</b>	2023
	£	£
Taxation and social security	13,211	3,385
Other creditors	35	-
Pension Control Account	164	108
Accruals	930	930
Deferred income	-	-
	<b>14,340</b>	<b>4,423</b>

**13 Pension scheme**  
The charity operates a workplace pension scheme (NEST) for its employees. The company makes a contribution of 3% of gross pensionable salary to a pension scheme for any members of who wish to take this up. The charge represents the amount payable in respect of the year.

**14 Analysis of net assets between funds**

	General unrestricted	Designated	Restricted	Total funds 2024	Total funds 2023
	£	£	£	£	£
Tangible fixed assets	2,109	-	-	2,109	2,263
Current assets	44,424	-	-	44,424	30,085
Current liabilities	(14,340)	-	-	(14,340)	(3,493)
Long term liabilities	-	-	-	-	-
<b>Net assets at the end of the year</b>	<b>32,193</b>	<b>-</b>	<b>-</b>	<b>32,193</b>	<b>28,855</b>

**15 Movements in funds**

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	At the end of the year 2024	At the end of the year 2023
	£	£	£	£	£
<b>General funds</b>	38,382	258,877	265,065	32,194	38,382
<b>Total unrestricted funds</b>	<b>38,382</b>	<b>258,877</b>	<b>265,065</b>	<b>32,194</b>	<b>38,382</b>
<b>Total funds</b>	<b>38,382</b>	<b>258,877</b>	<b>265,065</b>	<b>32,194</b>	<b>38,382</b>

**16 Related party transactions**

During the year Abdirisq Mohamed Farah, one of the trustees received remuneration of £37,144.96. No trustees other than Mr Farah or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year. (2023: £31,200.00).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

**ALIFYA EDUCATION LTD**

England & Wales - Charity number 1165618

---

# Accounts

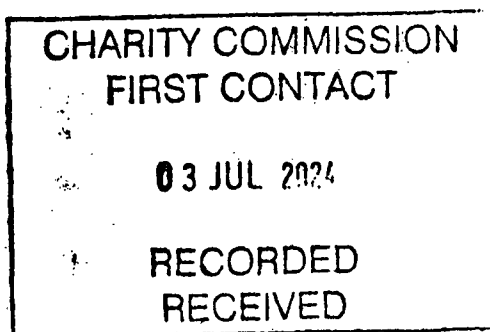
---

Registered number  
08568677

Charity Number  
1165618

Alifya Education Ltd

Report of the Trustees and Unaudited  
Financial Statements for the Year Ended  
31st August 2023



**Alifya Education Ltd  
Report and accounts  
Contents**

	<b>Page</b>
Company information	1
Trustees report	2-3
Accountants' report	4
Profit and loss account	5
Balance sheet	6
Notes to the accounts	7-13

**Alifya Education Ltd  
Company Information**

**Trustees**

Abdirisq Mohamed Farah  
Yazmin Elizabeth Hussain  
Amal Dahir Tukale  
Abdifitah Hersi Gutale  
Mahamed Abdi Sharib

**Accountants**

Dynamic Accountants Ltd  
1st Floor (Front), Duru House  
101 Commercial Road  
London  
E1 1RD

**Bankers**

Barclays Bank PLC

**Registered office**

Unit F5 1st Floor, Lilford Business Centre  
61 Lilford Road, Camberwell  
London  
SE5 9HY

**Registered number**

08568677

**Charity Number**

1165618

**Alifya Education Ltd**  
**Report of the trustees for the year ended 31 August 2023**

The trustees, who are also directors of the charity for the purpose of the Companies Act, present their annual report and financial statements for the year ended 31 August 2023. The charity has to comply with both Companies Act 2006 and the Statement of Recommended Practice (SORP).

**Reference and administrative details**

Legal and administrative information has been disclosed in a separate page.

**Structure, Governance and Management**

**Governing document**

Alifya Education is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

**Objects of the charity, principal activities and organisation of our work**

- a) The advancement of education for children who are disadvantaged by reason of coming from immigrant communities by the provision of supplementary education
- b) To advance the education of the public in the following subjects languages, in particular the Somali and Arabic languages, information technology, literacy and numeracy

The charity is organised so that the trustees meet regularly to manage its affairs.

**Transaction and financial position**

The Statement of Financial Activities shows net profit over expenditure of £20,176.00 for the year.

**Risk Management**

The trustees have a risk management strategy which comprises:

Particular attention has focused on non-financial risks arising from fire, health and safety, and food hygiene. A key element in the management of financial risk is the setting of a reserves policy and its

- (a) Select suitable accounting policies and then apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statement of recommended practice, subject to any
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees/directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Accountants**

A resolution proposing Dynamic Accountants Ltd is re-appointed as accountants of the charity will be put to the Annual General Meeting.

This report was approved by the board of directors and trustees on 18 June 2024 and signed on its behalf.

*AlrizaK*

Abdirisak Mohamed Farah  
Trustee


**Alifya Education Ltd**

**Report to the directors on the preparation of the unaudited statutory accounts of Alifya Education Ltd for the year ended 31 August 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Alifya Education Ltd for the year ended 31 August 2023 which comprise of the Income & Expenditure account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.



Dynamic Accountants Ltd  
Association of Chartered Certified Accountants  
1st Floor (Front), Duru House  
101 Commercial Road  
London  
E1 1RD

18 June 2024

**ALIFYA EDUCATION LTD****Statement of financial activities**

(incorporating an income and expenditure account)

**For the year ended 31 August 2023**

	Note	Unrestricted £	Restricted £	2023 Total £	2022 Total £
<b>Income from:</b>					
Donations and legacies	3	-	-	-	-
Govt. grants	2	-	-	-	3,120
Investment income	5	-	-	-	-
Other income	2	195,756	-	195,756	137,115
<b>Total income</b>		<u>195,756</u>	<u>-</u>	<u>195,756</u>	<u>140,235</u>
<b>Expenditure on:</b>					
Charitable activities	6	175,580	-	175,580	144,371
<b>Total expenditure</b>		<u>175,580</u>	<u>-</u>	<u>175,580</u>	<u>144,371</u>
<b>Net income / (expenditure) for the year</b>		20,176	-	20,176	- 4,136
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>20,176</u>	<u>-</u>	<u>20,176</u>	<u>- 4,136</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		18,206	-	18,206	22,342
<b>Total funds carried forward</b>		<u>38,382</u>	<u>-</u>	<u>38,382</u>	<u>18,206</u>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

**ALIFYA EDUCATION LTD****Balance sheet****As at 31 August 2023**

	Note	2023 £	2023 £	2022 £	2022 £
<b>Fixed assets:</b>					
Tangible assets	10		2,263		3,378
Debtor		7,600		7,600	
Cash at bank and in hand		32,942		9,307	
		<u>40,542</u>		<u>16,907</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	<u>(4,423)</u>		<u>(2,079)</u>	
<b>Net current assets / (liabilities)</b>			<u>36,119</u>		<u>14,828</u>
<b>Total assets less current liabilities</b>			<u>38,382</u>		<u>18,206</u>
Creditors: amounts falling due after one year	13		<u>-</u>		<u>-</u>
<b>Total net assets / (liabilities)</b>			<u><u>38,382</u></u>		<u><u>18,206</u></u>
<b>Funds</b>	15				
General funds		<u>38,382</u>		<u>18,206</u>	
Total unrestricted funds			<u>38,382</u>		<u>18,206</u>
<b>Total funds</b>			<u><u>38,382</u></u>		<u><u>18,206</u></u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 18/06/2024  
and signed on their behalf by:

*Alr12ak*

Abdirisak Mohamed Farah

Company registration no. 08568677

The attached notes form part of the financial statements.

## ALIFYA EDUCATION LTD

### Notes to the financial statements

For the year ended 31 August 2023

---

#### 1 Accounting policies

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

##### **Income**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

##### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

##### **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.



**ALIFYA EDUCATION LTD**

**Notes to the financial statements**

**For the year ended 31 August 2023**

**2 Detailed comparatives for the statement of financial activities**

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
<b>Income from:</b>				
Govt. grants	-	-	-	3,120
Donations and legacies	-	-	-	-
Other income	195,756	-	195,756	137,115
<b>Total income</b>	<u>195,756</u>	<u>-</u>	<u>195,756</u>	<u>140,235</u>
<b>Expenditure on:</b>				
Raising funds	-	-	-	-
Charitable activities:				
Cost of Charitable activities	175,580	-	175,580	144,371
<b>Total expenditure</b>	<u>175,580</u>	<u>-</u>	<u>175,580</u>	<u>144,371</u>
<b>Net income / (expenditure) for the year</b>	<u>20,176</u>	<u>-</u>	<u>20,176</u>	<u>4,136</u>
<b>Net movement in funds</b>	<u>20,176</u>	<u>-</u>	<u>20,176</u>	<u>4,136</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	18,206	-	18,206	22,342
<b>Total funds carried forward</b>	<u>38,382</u>	<u>-</u>	<u>38,382</u>	<u>18,206</u>

**3 Income from donations and legacies**

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Religious tuition	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**4 Income from charitable activities**

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Carer service & other tuition activities	195,756	-	195,756	137,115
<b>Total income from charitable activities</b>	<u>195,756</u>	<u>-</u>	<u>195,756</u>	<u>137,115</u>

**5 Income from investments**

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Bank interest	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

6 Analysis of expenditure

	Basis of allocation	Cost of raising funds	Charitable activities		Support costs	Governance costs	2023	2022
			Unrestricted	Restricted			Total	Total
			£	£			£	£
Staff cost	Direct	-	48,448	-	-	-	48,448	47,946
Consultancy, legal & professional	Direct	-	2,244	-	-	-	2,244	385
Depreciation	Direct	-	1,115	-	-	-	1,115	1,664
Activity Expenses	Direct	-	71,445	-	-	-	71,445	40,157
Premises	Direct	-	-	-	46,292	-	46,292	47,635
Administrative & finance	Direct	-	-	-	4,836	-	4,836	5,167
Accountancy fees	Direct	-	-	-	-	1,200	1,200	1,417
Trustee expenses	Direct	-	-	-	-	-	-	-
Fundraising	Direct	-	-	-	-	-	-	-
			123,252	-	51,128	1,200	175,580	144,371
Support costs		-	51,128.00	-	(51,128)	-	-	-
Governance costs		-	1,200	-	-	(1,200)	-	-
<b>Total expenditure 2023</b>		-	175,580	-	-	-	175,580	144,371
<b>Total expenditure 2022</b>		-	144,371	-	-	-	144,371	-

**ALIFYA EDUCATION LTD****Notes to the financial statements****For the year ended 31 August 2023****7 Net income / (expenditure) for the year**

	2023	2022
	£	£
Depreciation	1,115	1,664

**8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:	2023	2022
	£	£
Salaries and wages	51,011	47,197
Social security costs	-	-
Employer's contribution to defined contribution pension schemes	749	749
	<b>51,760</b>	<b>47,946</b>

During the year Abdirisak Mohamed Farah, one of the trustees received remuneration of £31,200. A total of £0 (2022: £0) has been paid to members of the management committee in reimbursement of expenses and training costs incurred in their duties. No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022: nil).

**Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023	2022
	No.	No.
Managerial and office staff	1	1
Counselling, advice and information	3	2
	<b>4</b>	<b>3</b>

No employees received emoluments of more than £60,000

**9 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**ALIFYA EDUCATION LTD**

**Notes to the financial statements**

**For the year ended 31 August 2023**

<b>10 Tangible fixed assets</b>	Fixtures, fittings & equipment	Computer equipment	2023  Total £	2,022  Total £
<b>Cost</b>	£	£	£	£
At the start of the year	8,800	-	8,800	8,800
Additions in year	-	-	-	-
At the end of the year	<u>8,800</u>	<u>-</u>	<u>8,800</u>	<u>8,800</u>
<b>Depreciation</b>				
At the start of the year	5,422	-	5,422	5,422
Charge for the year	1,115	-	1,115	-
At the end of the year	<u>6,537</u>	<u>-</u>	<u>6,537</u>	<u>5,422</u>
<b>Net book value</b>				
At the end of the year	<u>2,263</u>	<u>-</u>	<u>2,263</u>	<u>3,378</u>
At the start of the year	<u>2,263</u>	<u>-</u>	<u>2,263</u>	<u>3,378</u>

All of the above assets are used for charitable purposes.

<b>11 Debtors</b>	2023 £	2022 £
Other debtors	-	-
Prepayments	7,600	7,600
Accrued income	-	-
	<u>7,600</u>	<u>7,600</u>

<b>12 Creditors: amounts falling due within one year</b>	2023 £	2022 £
Taxation and social security	3,385	1,971
Other creditors	-	-
Pension Control Account	108	108
Accruals	930	-
Deferred income	-	-
	<u>4,423</u>	<u>2,079</u>

**13 Pension scheme**

The charity operates a workplace pension scheme (NEST) for its employees. The company makes a contribution of 3% of gross pensionable salary to a pension scheme for any members of who wish to take this up. The charge represents the amount payable in respect of the year.

**ALIFYA EDUCATION LTD**

**Notes to the financial statements**

**For the year ended 31 August 2023**

**14 Analysis of net assets between funds**

	General unrestricted	Designated	Restricted	Total funds 2023	Total funds 2022
	£	£	£	£	£
Tangible fixed assets	2,263	-	-	2,263	3,378
Current assets	30,085	-	-	30,085	16,907
Current liabilities	(3,493)	-	-	(3,493)	(1,971)
Long term liabilities	-	-	-	-	-
<b>Net assets at the end of the year</b>	<b>28,855</b>	<b>-</b>	<b>-</b>	<b>28,855</b>	<b>18,314</b>

**15 Movements in funds**

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	At the end of the year 2023	At the end of the year 2022
	£	£	£	£	£
<b>General funds</b>	18,206	195,756	175,580	38,382	18,206
<b>Total unrestricted funds</b>	<b>18,206</b>	<b>195,756</b>	<b>175,580</b>	<b>38,382</b>	<b>18,206</b>
<b>Total funds</b>	<b>18,206</b>	<b>195,756</b>	<b>175,580</b>	<b>38,382</b>	<b>18,206</b>

**16 Related party transactions**

During the year Abdirisq Mohamed Farah, one of the trustees received remuneration of £31,200.00. No trustees other than Mr Farah or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year. (2022: £31,200.00).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

**ALIFYA EDUCATION LTD**

England & Wales - Charity number 1165618

---

# Accounts

---

Registered number  
08568677

Charity Number  
1165618

Alifya Education Ltd

Report of the Trustees and Unaudited  
Financial Statements for the Year Ended  
31st August 2022

**Alifya Education Ltd**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Company information	1
Trustees report	2-3
Accountants' report	4
Profit and loss account	5
Balance sheet	6
Notes to the accounts	7-13

## **Alifya Education Ltd Company Information**

### **Trustees**

Abdirisq Mohamed Farah  
Yazmin Elizabeth Hussain  
Amal Dahir Tukale  
Abdifitah Hersi Gutale  
Mahamed Abdi Sharib

### **Accountants**

Dynamic Accountants Ltd  
1st Floor (Front), Duru House  
101 Commercial Road  
London  
E1 1RD

### **Bankers**

Barclays Bank PLC

### **Registered office**

Unit F5 1st Floor, Lilford Business Centre  
61 Lilford Road, Camberwell  
London  
SE5 9HY

### **Registered number**

08568677

### **Charity Number**

1165618

## **Alifya Education Ltd**

### **Report of the trustees for the year ended 31 August 2022**

The trustees, who are also directors of the charity for the purpose of the Companies Act, present their annual report and financial statements for the year ended 31 August 2022. The charity has to comply with both Companies Act 2006 and the Statement of Recommended Practice (SORP).

#### **Reference and administrative details**

Legal and administrative information has been disclosed in a separate page.

#### **Structure, Governance and Management**

Governing document

Alifya Education is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

#### **Objects of the charity, principal activities and organisation of our work**

- a) The advancement of education for children who are disadvantaged by reason of coming from immigrant communities by the provision of supplementary education
- b) To advance the education of the public in the following subjects languages, in particular the Somali and Arabic languages, information technology, literacy and numeracy

The charity is organised so that the trustees meet regularly to manage its affairs.

#### **Transaction and financial position**

The Statement of Financial Activities shows net loss over income of £4,136.00 for the year.

#### **Risk Management**

The trustees have a risk management strategy which comprises:

Particular attention has focused on non-financial risks arising from fire, health and safety, and food hygiene. A key element in the management of financial risk is the setting of a reserves policy and its

- (a) Select suitable accounting policies and then apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statement of recommended practice, subject to any
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees/directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Accountants**

A resolution proposing Dynamic Accountants Ltd is re-appointed as accountants of the charity will be put to the Annual General Meeting.

This report was approved by the board of directors and trustees on 31 May 2023 and signed on its behalf.

Abdirisak Mohamed Farah  
Trustee

## **Alifya Education Ltd**

### **Report to the directors on the preparation of the unaudited statutory accounts of Alifya Education Ltd for the year ended 31 August 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Alifya Education Ltd for the year ended 31 August 2022 which comprise of the Income & Expenditure account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Dynamic Accountants Ltd  
Association of Chartered Certified Accountants  
1st Floor (Front), Duru House  
101 Commercial Road  
London  
E1 1RD

31 May 2022

**ALIFYA EDUCATION LTD****Statement of financial activities**

(incorporating an income and expenditure account)

**For the year ended 31 August 2022**

	Note	Unrestricted £	Restricted £	2022 Total £	2021 Total £
<b>Income from:</b>					
Donations and legacies	3	-	-	-	-
Govt. grants	2	3,120	-	3,120	30,272
Investment income	5	-	-	-	-
Other income		137,115	-	137,115	68,038
<b>Total income</b>		<u>140,235</u>	<u>-</u>	<u>140,235</u>	<u>98,310</u>
<b>Expenditure on:</b>					
Charitable activities	6	144,371	-	144,371	91,058
<b>Total expenditure</b>		<u>144,371</u>	<u>-</u>	<u>144,371</u>	<u>91,058</u>
<b>Net income / (expenditure) for the year</b>		(4,136)	-	(4,136)	7,252
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>(4,136)</u>	<u>-</u>	<u>(4,136)</u>	<u>7,252</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		22,342	-	22,342	15,090
<b>Total funds carried forward</b>		<u>18,206</u>	<u>-</u>	<u>18,206</u>	<u>22,342</u>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

**ALIFYA EDUCATION LTD****Balance sheet****As at 31 August 2022**

	Note	2022 £	2022 £	2021 £	2021 £
<b>Fixed assets:</b>					
Tangible assets	10		3,378		1,057
Debtor		7,600		3,600	
Cash at bank and in hand		9,307		18,550	
		<u>16,907</u>		<u>22,150</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	<u>(2,079)</u>		<u>(865)</u>	
<b>Net current assets / (liabilities)</b>			<u>14,828</u>		<u>21,285</u>
<b>Total assets less current liabilities</b>			<u>18,206</u>		<u>22,342</u>
Creditors: amounts falling due after one year	13		<u>-</u>		<u>-</u>
<b>Total net assets / (liabilities)</b>			<u><u>18,206</u></u>		<u><u>22,342</u></u>
<b>Funds</b>	15				
General funds		<u>18,206</u>		<u>22,342</u>	
Total unrestricted funds			<u>18,206</u>		<u>22,342</u>
<b>Total funds</b>			<u><u>18,206</u></u>		<u><u>22,342</u></u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part15 of the Companies Act 2006.

Approved by the trustees on 31/05/2023  
and signed on their behalf by:

---

**Abdirisq Mohamed Farah**

**Company registration no. 08568677**

The attached notes form part of the financial statements.

## **1 Accounting policies**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost

### **Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

### **Income**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

### **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.



**ALIFYA EDUCATION LTD**

**Notes to the financial statements**

**For the year ended 31 August 2022**

**2 Detailed comparatives for the statement of financial activities**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Income from:</b>				
Govt. grants	3,120	-	3,120	30,272
Donations and legacies	-	-	-	-
Other income	137,115	-	137,115	68,038
<b>Total income</b>	<b>140,235</b>	<b>-</b>	<b>140,235</b>	<b>98,310</b>
<b>Expenditure on:</b>				
Raising funds	-	-	-	-
Charitable activities:				
Cost of Charitable activities	144,371	-	144,371	91,058
<b>Total expenditure</b>	<b>144,371</b>	<b>-</b>	<b>144,371</b>	<b>91,058</b>
<b>Net income / (expenditure) for the year</b>	<b>- 4,136</b>	<b>-</b>	<b>(4,136)</b>	<b>7,252</b>
<b>Net movement in funds</b>	<b>- 4,136</b>	<b>-</b>	<b>- 4,136</b>	<b>7,252</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	22,342	-	22,342	15,090
<b>Total funds carried forward</b>	<b>18,206</b>	<b>-</b>	<b>18,206</b>	<b>22,342</b>

**3 Income from donations and legacies**

	Unrestricted	Restricted	2022	2021
	£	£	Total	Total
	£	£	£	£
Religious tuition	-	-	-	-
	-	-	-	-

**4 Income from charitable activities**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Carer service	137,115	-	137,115	68,038
<b>Total income from charitable activities</b>	<b>137,115</b>	<b>-</b>	<b>137,115</b>	<b>68,038</b>

**5 Income from investments**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest	-	-	-	-
	-	-	-	-

6 Analysis of expenditure

	Basis of allocation	Cost of raising funds	Charitable activities		Support costs	Governance costs	2022 Total	2021 Total
			Unrestricted	Restricted				
		£	£	£	£	£	£	£
Staff cost	Direct	-	47,946	-			47,946	41,363
Consultancy, legal & professional	Direct	-	385	-			385	222
Depreciation	Direct	-	1,664	-			1,664	520
Activity Expenses	Direct	-	40,157	-			40,157	16,319
Premises	Direct				47,635		47,635	24,011
Administrative & finance	Direct				5,167		5,167	7,423
Accountancy fees	Direct					1,417	1,417	1,200
Trustee expenses	Direct					-	-	-
Fundraising	Direct				-		-	-
		-	90,152	-	52,802	1,417	144,371	91,058
Support costs		-	52,802.00	-	(52,802)		-	-
Governance costs		-	1,417	-		(1,417)	-	-
<b>Total expenditure 2022</b>		-	<b>144,371</b>	-	-	-	<b>144,371</b>	<b>91,058</b>
Total expenditure 2021		-	91,058	-	-	-	91,058	

**ALIFYA EDUCATION LTD**  
**Notes to the financial statements**  
**For the year ended 31 August 2022**

---

**7 Net income / (expenditure) for the year**

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation	<b>1,664</b>	555

**8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:	<b>2022</b>	2021
	<b>£</b>	£
Salaries and wages	<b>47,197</b>	40,365
Social security costs	-	-
Employer's contribution to defined contribution pension schemes	<b>749</b>	998
	<b>47,946</b>	41,363

During the year Abdirisq Mohamed Farah, one of the trustees received remuneration of £31200. A total of £0 (2021: £0) has been paid to members of the management committee in reimbursement of expenses and training costs incurred in their duties. No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021: nil).

**Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	<b>2022</b>	2021
	<b>No.</b>	No.
Managerial and office staff	<b>1</b>	1
Counselling, advice and information	<b>2</b>	2
	<b>3</b>	3

No employees received emoluments of more than £60,000

**9 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**ALIFYA EDUCATION LTD**  
**Notes to the financial statements**  
**For the year ended 31 August 2022**

<b>10 Tangible fixed assets</b>	Fixtures, fittings & equipment	Computer equipment	<b>2022</b>	2,021
<b>Cost</b>	£	£	<b>Total</b>	Total
At the start of the year	4,815	-	<b>4,815</b>	4,815
Additions in year	3,985	-	<b>3,985</b>	-
At the end of the year	<b>8,800</b>	<b>-</b>	<b>8,800</b>	<b>4,815</b>
<b>Depreciation</b>				
At the start of the year	3,758	-	<b>3,758</b>	3,758
Charge for the year	1,664	-	<b>1,664</b>	-
At the end of the year	<b>5,422</b>	<b>-</b>	<b>5,422</b>	<b>3,758</b>
<b>Net book value</b>				
At the end of the year	<b>3,378</b>	<b>-</b>	<b>3,378</b>	<b>1,057</b>
At the start of the year	<b>3,378</b>	<b>-</b>	<b>3,378</b>	<b>1,057</b>

All of the above assets are used for charitable purposes.

<b>11 Debtors</b>	<b>2022</b>	2021
	£	£
Other debtors	-	-
Prepayments	<b>7,600</b>	3,600
Accrued income	-	-
	<b>7,600</b>	<b>3,600</b>

<b>12 Creditors: amounts falling due within one year</b>	<b>2022</b>	2021
	£	£
Taxation and social security	<b>1,971</b>	<b>417</b>
Other creditors	-	<b>340</b>
Pension Control Account	<b>108</b>	<b>107</b>
Accruals	-	-
Deferred income	-	-
	<b>2,079</b>	<b>865</b>

**13 Pension scheme**  
The charity operates a stakeholder pension scheme for its employees. The company makes a contribution of 6% of gross salary to a pension scheme for any members of who wish to take this up. The charge represents the amount payable in respect of the year.

**14 Analysis of net assets between funds**

	General unrestricted	Designated	Restricted	Total funds 2022	Total funds 2021
	£	£	£	£	£
Tangible fixed assets	3,378	-	-	3,378	1,057
Current assets	16,907	-	-	16,907	22,150
Current liabilities	(1,971)	-	-	(1,971)	(865)
Long term liabilities	-	-	-	-	-
<b>Net assets at the end of the year</b>	<b>18,314</b>	<b>-</b>	<b>-</b>	<b>18,314</b>	<b>22,342</b>

**15 Movements in funds**

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	At the end of the year 2022	At the end of the year 2021
	£	£	£	£	£
<b>General funds</b>	22,342	140,235	144,371	18,206	22,342
<b>Total unrestricted funds</b>	<b>22,342</b>	<b>140,235</b>	<b>144,371</b>	<b>18,206</b>	<b>22,342</b>
<b>Total funds</b>	<b>22,342</b>	<b>140,235</b>	<b>144,371</b>	<b>18,206</b>	<b>22,342</b>

**16 Related party transactions**

During the year Abdirisq Mohamed Farah, one of the trustees received remuneration of £31,200.00. No trustees other than Mr Farah or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year. (2021: £31,200.00).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

**ALIFYA EDUCATION LTD**

England & Wales - Charity number 1165618

---

# Accounts

---

Registered number  
08568677

Charity Number  
1165618

Alifya Education Ltd

Report of the Trustees and Unaudited  
Financial Statements for the Year Ended  
31st August 2021

**Alifya Education Ltd**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Company information	1
Trustees report	2-3
Accountants' report	4
Profit and loss account	5
Balance sheet	6
Notes to the accounts	7-9

## **Alifya Education Ltd Company Information**

### **Trustees**

Abdirisq Mohamed Farah  
Yazmin Elizabeth Hussain  
Amal Dahir Tukale  
Abdifitah Hersi Gutale (Appointed on 27/12/2016)  
Mahamed Abdi Sharib (Appointed on 28/12/2016)

### **Accountants**

Dynamic Accountants Ltd  
1st Floor (Front), Duru House  
101 Commercial Road  
London  
E1 1RD

### **Bankers**

Barclays Bank PLC

### **Registered office**

Unit F5 1st Floor, Lilford Business Centre  
61 Lilford Road, Camberwell  
London  
SE5 9HY

### **Registered number**

08568677

### **Charity Number**

1165618

## **Alifya Education Ltd**

### **Report of the trustees for the year ended 31 August 2021**

The trustees, who are also directors of the charity for the purpose of the Companies Act, present their annual report and financial statements for the year ended 31 August 2021. The charity has to comply with both Companies Act 2006 and the Statement of Recommended Practice (SORP).

#### **Reference and administrative details**

Legal and administrative information has been disclosed in a separate page.

#### **Structure, Governance and Management**

Governing document

Alifya Education is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

#### **Objects of the charity, principal activities and organisation of our work**

- a) The advancement of education for children who are disadvantaged by reason of coming from immigrant communities by the provision of supplementary education
- b) To advance the education of the public in the following subjects languages, in particular the Somali and Arabic languages, information technology, literacy and numeracy

The charity is organised so that the trustees meet regularly to manage its affairs.

#### **Transaction and financial position**

The Statement of Financial Activities shows net income over expenditure of £7,252.00 for the year.

#### **Risk Management**

The trustees have a risk management strategy which comprises:

Particular attention has focused on non-financial risks arising from fire, health and safety, and food hygiene. A key element in the management of financial risk is the setting of a reserves policy and its

- (a) Select suitable accounting policies and then apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statement of recommended practice, subject to any
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees/directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Accountants**

A resolution proposing Dynamic Accountants Ltd is re-appointed as accountants of the charity will be put to the Annual General Meeting.

This report was approved by the board of directors and trustees on 24 May 2022 and signed on its behalf.

Abdirisq Mohamed Farah  
Trustee

## **Alifya Education Ltd**

### **Report to the directors on the preparation of the unaudited statutory accounts of Alifya Education Ltd for the year ended 31 August 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Alifya Education Ltd for the year ended 31 August 2021 which comprise of the Income & Expenditure account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Dynamic Accountants Ltd  
Association of Chartered Certified Accountants  
1st Floor (Front), Duru House  
101 Commercial Road  
London  
E1 1RD

24 May 2022

**ALIFYA EDUCATION LTD****Statement of financial activities**

(incorporating an income and expenditure account)

**For the year ended 31 August 2021**

	Note	Unrestricted £	Restricted £	2021 Total £	2020 Total £
<b>Income from:</b>					
Donations and legacies	3	-	-	-	-
Govt. grants	2	30,272	-	30,272	22,499
Investment income	5	-	-	-	-
Other income		68,038	-	68,038	71,449
<b>Total income</b>		<u>98,310</u>	<u>-</u>	<u>98,310</u>	<u>93,948</u>
<b>Expenditure on:</b>					
Charitable activities	6	91,058	-	91,058	84,757
<b>Total expenditure</b>		<u>91,058</u>	<u>-</u>	<u>91,058</u>	<u>84,757</u>
<b>Net income / (expenditure) for the year</b>		7,252	-	7,252	9,190
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>7,252</u>	<u>-</u>	<u>7,252</u>	<u>9,190</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		15,090	-	15,090	5,899
<b>Total funds carried forward</b>		<u>22,342</u>	<u>-</u>	<u>22,342</u>	<u>15,089</u>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

**ALIFYA EDUCATION LTD****Balance sheet****As at 31 August 2021**

	Note	2020 £	2020 £	2020 £	2020 £
<b>Fixed assets:</b>					
Tangible assets	10		1,057		1,127
Debtor		3,600		3,600	
Cash at bank and in hand		18,550		13,413	
		<u>22,150</u>		<u>17,013</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	<u>(865)</u>		<u>(3,050)</u>	
<b>Net current assets / (liabilities)</b>			<u>21,285</u>		<u>13,963</u>
<b>Total assets less current liabilities</b>			<u>22,342</u>		<u>15,090</u>
Creditors: amounts falling due after one year	13		<u>-</u>		<u>-</u>
<b>Total net assets / (liabilities)</b>			<u><u>22,342</u></u>		<u><u>15,090</u></u>
<b>Funds</b>					
General funds	15	<u>22,342</u>		<u>15,090</u>	
Total unrestricted funds			<u>22,342</u>		<u>15,090</u>
<b>Total funds</b>			<u><u>22,342</u></u>		<u><u>15,090</u></u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part15 of the Companies Act 2006.

Approved by the trustees on 15/05/2021  
and signed on their behalf by:

---

**Abdirisq Mohamed Farah**

**Company registration no. 08568677**

The attached notes form part of the financial statements.

## **1 Accounting policies**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost

### **Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

### **Income**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

### **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.



**ALIFYA EDUCATION LTD**

**Notes to the financial statements**

**For the year ended 31 August 2021**

**2 Detailed comparatives for the statement of financial activities**

	2020 Unrestricted £	2020 Restricted £	2020 Total £
<b>Income from:</b>			
Govt. grants	30,272		22,499
Donations and legacies	-	-	
Other income	68,038	-	71,449
<b>Total income</b>	<b>98,310</b>	<b>-</b>	<b>93,948</b>
<b>Expenditure on:</b>			
Raising funds	-	-	-
Charitable activities:			
Cost of Charitable activities	91,058	-	84,757
<b>Total expenditure</b>	<b>91,058</b>	<b>-</b>	<b>84,757</b>
<b>Net income / (expenditure) for the year</b>	<b>7,252</b>	<b>-</b>	<b>9,191</b>
<b>Net movement in funds</b>	<b>7,252</b>	<b>-</b>	<b>9,191</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	15,090	-	5,899
<b>Total funds carried forward</b>	<b>22,342</b>	<b>-</b>	<b>15,090</b>

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Religious tuition	-	-	-	-
	-	-	-	-

**4 Income from charitable activities**

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Carer service	68,038	-	68,038	-
<b>Total income from charitable activities</b>	<b>68,038</b>	<b>-</b>	<b>68,038</b>	<b>-</b>

**5 Income from investments**

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Bank interest	-	-	-	-
	-	-	-	-

6 Analysis of expenditure

	Basis of allocation	Cost of raising funds	Charitable activities		Support costs	Governance costs	2,021	2020 Total
			Unrestricted	Restricted				
		£	£	£	£	£	£	£
Staff cost	Direct	-	41,363	-			41,363	42,440
Consultancy, legal & professional	Direct	-	222	-			222	660
Depreciation	Direct	-	520	-			520	555
Activity Expenses	Direct	-	16,319	-			16,319	8,941
Premises	Direct				24,011		24,011	23,865
Administrative & finance	Direct				7,423		7,423	7,096
Accountancy fees	Direct					1,200	1,200	1,200
Trustee expenses	Direct					-	-	-
Fundraising	Direct						-	-
		-	58,424	-	31,434	1,200	91,058	84,757
Support costs		-	31,434.00	-	(31,434)		-	-
Governance costs		-	1,200	-		(1,200)	-	-
<b>Total expenditure 2021</b>		-	<b>91,058</b>	-	-	-	<b>91,058</b>	<b>84,757</b>
Total expenditure 2020		-	84,757	-	-	-	84,757	

**ALIFYA EDUCATION LTD****Notes to the financial statements****For the year ended 31 August 2021**

---

**7 Net income / (expenditure) for the year**

	<b>2021</b>	2020
	<b>£</b>	£
Depreciation	<b>555</b>	828

**8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	<b>2021</b>	2020
	<b>£</b>	£
Salaries and wages	<b>40,365</b>	41,497
Social security costs	-	193
Employer's contribution to defined contribution pension schemes	<b>998</b>	750
	<b>41,363</b>	42,440

During the year Abdirisq Mohamed Farah, one of the trustees received remuneration of £31200. A total of £0 (2018: £0) has been paid to members of the management committee in reimbursement of expenses and training costs incurred in their duties. No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2018: nil).

**Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	<b>2021</b>	2020
	<b>No.</b>	No.
Managerial and office staff	<b>1</b>	1
Counselling, advice and information	<b>2</b>	3
	<b>3</b>	4

No employees received emoluments of more than £60,000

**9 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**ALIFYA EDUCATION LTD**

**Notes to the financial statements**

**For the year ended 31 August 2021**

<b>10 Tangible fixed assets</b>	Fixtures, fittings & equipment	Computer equipment	<b>2021</b>	2,020
<b>Cost</b>	£	£	<b>Total</b>	Total
<b>At the start of the year</b>	4,365	-	<b>4,365</b>	4,365
Additions in year	450	-	<b>450</b>	-
At the end of the year	<b>4,815</b>	<b>-</b>	<b>4,815</b>	<b>4,365</b>
<b>Depreciation</b>				
At the start of the year	3,238	-	<b>3,238</b>	3,238
Charge for the year	520	-	<b>520</b>	-
At the end of the year	<b>3,758</b>	<b>-</b>	<b>3,758</b>	<b>3,238</b>
<b>Net book value</b>				
<b>At the end of the year</b>	<b>1,057</b>	<b>-</b>	<b>1,057</b>	<b>1,127</b>
At the start of the year	1,057	-	1,057	1,127

All of the above assets are used for charitable purposes.

<b>11 Debtors</b>	<b>2021</b>	2020
	£	£
Other debtors	-	-
Prepayments	<b>3,600</b>	3,600
Accrued income	-	-
	<b>3,600</b>	<b>3,600</b>

<b>12 Creditors: amounts falling due within one year</b>	<b>2021</b>	2020
	£	£
Taxation and social security	<b>417</b>	<b>1,877</b>
Other creditors	<b>340</b>	<b>1,064</b>
Pension Control Account	<b>108</b>	<b>108</b>
Accruals	-	-
Deferred income	-	-
	<b>865</b>	<b>3,050</b>

**13 Pension scheme**

The charity operates a stakeholder pension scheme for its employees. The company makes a contribution of 6% of gross salary to a pension scheme for any members of who wish to take this up. The charge represents the amount payable in respect of the year.

**14 Analysis of net assets between funds**

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	1,057	-	-	1,057
Current assets	22,150	-	-	22,150
Current liabilities	(865)	-	-	(865)
Long term liabilities	-	-	-	-
<b>Net assets at the end of the year</b>	<b>22,342</b>	<b>-</b>	<b>-</b>	<b>22,342</b>

**15 Movements in funds**

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
	£	£	£	£	£
<b>General funds</b>	15,090	98,310	91,058	-	22,342
<b>Total unrestricted funds</b>	<b>15,090</b>	<b>98,310</b>	<b>91,058</b>	<b>-</b>	<b>22,342</b>
<b>Total funds</b>	<b>15,090</b>	<b>98,310</b>	<b>91,058</b>	<b>-</b>	<b>22,342</b>

**16 Related party transactions**

During the year Abdirisq Mohamed Farah, one of the trustees received remuneration of £31,200.00. No trustees other than Mr Farah or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year. (2020: £31,200.00).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

**ALIFYA EDUCATION LTD**

England & Wales - Charity number 1165618

---

# Accounts

---

Registered number  
08568677

Charity Number  
1165618

Alifya Education Ltd

Report of the Trustees and Unaudited  
Financial Statements for the Year Ended  
31st August 2020

**Alifya Education Ltd**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Company information	1
Trustees report	2-3
Accountants' report	4
Profit and loss account	5
Balance sheet	6
Notes to the accounts	7-9

## **Alifya Education Ltd Company Information**

### **Trustees**

Abdirisaq Mohamed Farah  
Yazmin Elizabeth Hussain  
Amal Dahir Tukale  
Abdifitah Hersi Gutale (Appointed on 27/12/2016)  
Mahamed Abdi Sharib (Appointed on 28/12/2016)

### **Accountants**

Dynamic Accountants Ltd  
1st Floor (Front), Duru House  
101 Commercial Road  
London  
E1 1RD

### **Bankers**

Barclays Bank PLC

### **Registered office**

Unit F5 1st Floor, Lilford Business Centre  
61 Lilford Road, Camberwell  
London  
SE5 9HY

### **Registered number**

08568677

### **Charity Number**

1165618

**Alifya Education Ltd**  
**Report of the trustees for the year ended 31 August 2020**

The trustees, who are also directors of the charity for the purpose of the Companies Act, present their annual report and financial statements for the year ended 31 August 2020. The charity has to comply with both Companies Act 2006 and the Statement of Recommended Practice (SORP).

**Reference and administrative details**

Legal and administrative information has been disclosed in a separate page.

**Structure, Governance and Management**

Governing document

Alifya Education is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

**Objects of the charity, principal activities and organisation of our work**

- a) The advancement of education for children who are disadvantaged by reason of coming from immigrant communities by the provision of supplementary education
- b) To advance the education of the public in the following subjects languages, in particular the Somali and Arabic languages, information technology, literacy and numeracy

The charity is organised so that the trustees meet regularly to manage its affairs.

**Transaction and financial position**

The Statement of Financial Activities shows net income over expenditure of £9,191.00 for the year.

**Risk Management**

The trustees have a risk management strategy which comprises:

Particular attention has focused on non-financial risks arising from fire, health and safety, and food hygiene. A key element in the management of financial risk is the setting of a reserves policy and its

- (a) Select suitable accounting policies and then apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statement of recommended practice, subject to any
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees/directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Accountants**

A resolution proposing Dynamic Accountants Ltd is re-appointed as accountants of the charity will be put to the Annual General Meeting.

This report was approved by the board of directors and trustees on 15 May 2021 and signed on its behalf.



Abdirisak Mohamed Farah  
Trustee

## **Alifya Education Ltd**

### **Report to the directors on the preparation of the unaudited statutory accounts of Alifya Education Ltd for the year ended 31 August 2020**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Alifya Education Ltd for the year ended 31 August 2020 which comprise of the Income & Expenditure account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

*Dynamic Accountants Ltd.*

Dynamic Accountants Ltd  
Association of Chartered Certified Accountants  
1st Floor (Front), Duru House  
101 Commercial Road  
London  
E1 1RD

15 May 2021

**ALIFYA EDUCATION LTD****Statement of financial activities**

(incorporating an income and expenditure account)

**For the year ended 31 August 2020**

	Note	Unrestricted £	Restricted £	2020 Total £	2019 Total £
<b>Income from:</b>					
Donations and legacies	3	-	-	-	27,907
Govt. grants	2	22,499	-	22,499	
Investment income	5	-	-	-	-
Other income		71,449	-	71,449	55,815
<b>Total income</b>		<u>93,948</u>	<u>-</u>	<u>93,948</u>	<u>83,722</u>
<b>Expenditure on:</b>					
Charitable activities	6	84,757	-	84,757	83,605
<b>Total expenditure</b>		<u>84,757</u>	<u>-</u>	<u>84,757</u>	<u>83,605</u>
<b>Net income / (expenditure) for the year</b>		9,191	-	9,191	117
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>9,191</u>	<u>-</u>	<u>9,191</u>	<u>117</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		5,899	-	5,899	5,782
<b>Total funds carried forward</b>		<u>15,090</u>	<u>-</u>	<u>15,090</u>	<u>5,899</u>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

## ALIFYA EDUCATION LTD

## Balance sheet

As at 31 August 2020

	Note	2020 £	2020 £	2019 £	2019 £
<b>Fixed assets:</b>					
Tangible assets	10		1,127		1,682
Debtor		3,600		3,600	
Cash at bank and in hand		<u>13,412</u>		<u>8,944</u>	
		17,012		12,544	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	<u>(3,049)</u>		<u>(8,327)</u>	
<b>Net current assets / (liabilities)</b>			<u>13,963</u>		<u>4,217</u>
<b>Total assets less current liabilities</b>			<u>15,090</u>		<u>5,899</u>
Creditors: amounts falling due after one year	13		<u>-</u>		<u>-</u>
<b>Total net assets / (liabilities)</b>			<u><u>15,090</u></u>		<u><u>5,899</u></u>
<b>Funds</b>					
General funds	15	<u>15,090</u>		<u>5,899</u>	
<b>Total unrestricted funds</b>			<u>15,090</u>		<u>5,899</u>
<b>Total funds</b>			<u><u>15,090</u></u>		<u><u>5,899</u></u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 15/05/2021  
and signed on their behalf by:



Abdirisq Mohamed Farah

Company registration no. 08568677

The attached notes form part of the financial statements.

## 1 Accounting policies

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost

### Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

### Income

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

### Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

**1 Accounting policies (continued)**

**Tangible fixed assets**

Fixed assets held on the General Fund are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which is estimated at 5 years .

Fixtures and fittings	33% Reducing Balance
-----------------------	----------------------

**Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pensions**

The charity operates a stakeholder pension scheme for its employees. The company makes a contribution of salary to a pension scheme for any members of staff who wish to take this up. The charge represents the in respect of the year.

**2 Detailed comparatives for the statement of financial activities**

	2020 Unrestricted £	2020 Restricted £	2019 Total £
<b>Income from:</b>			
Govt. grants	22,499		
Donations and legacies	-	-	27,907
Other income	71,449	-	55,815
<b>Total income</b>	<b>93,948</b>	<b>-</b>	<b>83,722</b>
<b>Expenditure on:</b>			
Raising funds	-	-	-
Charitable activities:			
Cost of Charitable activities	84,757	-	83,605
<b>Total expenditure</b>	<b>84,757</b>	<b>-</b>	<b>83,605</b>
<b>Net income / (expenditure) for the year</b>	<b>9,191</b>	<b>-</b>	<b>117</b>
<b>Net movement in funds</b>	<b>9,191</b>	<b>-</b>	<b>117</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	5,899	-	5,782
<b>Total funds carried forward</b>	<b>15,090</b>	<b>-</b>	<b>5,899</b>

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Religious tuition	-	-	-	27,907
	-	-	-	27,907

**4 Income from charitable activities**

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Carer service	71,449	-	71,449	55,815
<b>Total income from charitable activities</b>	<b>71,449</b>	<b>-</b>	<b>71,449</b>	<b>55,815</b>

**5 Income from investments**

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Bank interest	-	-	-	-
	-	-	-	-

6 Analysis of expenditure

	Basis of allocation	Cost of raising funds	Charitable activities		Support costs	Governance costs	2,020	2019	
			Unrestricted	Restricted					Total
			£	£					£
Staff cost	Direct	-	42,440	-			42,440	37,830	
Consultancy, legal & professional	Direct	-	660	-			660	-	
Depreciation	Direct	-	555	-			555	828	
Activity Expenses	Direct	-	8,941	-			8,941	13,769	
Premises	Direct				23,865		23,865	23,572	
Administrative & finance	Direct				7,096		7,096	6,706	
Accountancy fees	Direct					1,200	1,200	900	
Trustee expenses	Direct					-	-	-	
Fundraising	Direct					-	-	-	
		-	52,596	-	30,961	1,200	84,757	83,605	
Support costs		-	30,961.00	-	(30,961)		-	-	
Governance costs		-	1,200	-		(1,200)	-	-	
<b>Total expenditure 2020</b>		-	<b>84,757</b>	-	-	-	<b>84,757</b>	<b>83,605</b>	
<b>Total expenditure 2019</b>		-	<b>83,605</b>	-	-	-	<b>83,605</b>		

**7 Net income / (expenditure) for the year**

	2020	2019
	£	£
Depreciation	555	828

**8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:	2020	2019
	£	£
Salaries and wages	41,497	37,036
Social security costs	193	187
Employer's contribution to defined contribution pension schemes	750	607
	<b>42,440</b>	<b>37,830</b>

During the year Abdirisak Mohamed Farah, one of the trustees received remuneration of £31200. A total of £0 (2018: £0) has been paid to members of the management committee in reimbursement of expenses and training costs incurred in their duties. No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2018: nil).

**Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2020	2019
	No.	No.
Managerial and office staff	1	1
Counselling, advice and information	3	3
	<b>4</b>	<b>4</b>

No employees received emoluments of more than £60,000

**9 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets	Fixtures, fittings & equipment	Computer equipment	2020  Total £	2019  Total £
<b>Cost</b>	£	£		
At the start of the year	4,365	-	4,365	4,365
Additions in year	-	-	-	-
At the end of the year	4,365	-	4,365	4,365
<b>Depreciation</b>				
At the start of the year	2,683	-	2,683	2,683
Charge for the year	555	-	555	-
At the end of the year	3,238	-	3,238	2,683
<b>Net book value</b>				
<b>At the end of the year</b>	<u>1,127</u>	<u>-</u>	<u>1,127</u>	<u>1,682</u>
At the start of the year	<u>1,127</u>	<u>-</u>	<u>1,127</u>	<u>1,682</u>

All of the above assets are used for charitable purposes.

11 Debtors	2020 £	2019 £
Other debtors	-	-
Prepayments	3,600	3,600
Accrued income	-	-
	<u>3,600</u>	<u>3,600</u>

12 Creditors: amounts falling due within one year	2020 £	2019 £
Taxation and social security	1,877	3,314
Other creditors	1,064	1,404
Pension Control Account	108	108
Accruals	-	-
Deferred income	-	3,500
	<u>3,049</u>	<u>8,327</u>

### 13 Pension scheme

The charity operates a stakeholder pension scheme for its employees. The company makes a contribution of 6% of gross salary to a pension scheme for any members of who wish to take this up. The charge represents the amount payable in respect of the year.

**14 Analysis of net assets between funds**

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	1,127	-	-	1,127
Current assets	17,011	-	-	17,011
Current liabilities	(3,049)	-	-	(3,049)
Long term liabilities	-	-	-	-
<b>Net assets at the end of the year</b>	<b>15,089</b>	<b>-</b>	<b>-</b>	<b>15,089</b>

**15 Movements in funds**

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
	£	£	£	£	£
<b>General funds</b>	5,899	93,948	84,757	-	15,090
<b>Total unrestricted funds</b>	<b>5,899</b>	<b>93,948</b>	<b>84,757</b>	<b>-</b>	<b>15,090</b>
<b>Total funds</b>	<b>5,899</b>	<b>93,948</b>	<b>84,757</b>	<b>-</b>	<b>15,090</b>

**16 Related party transactions**

During the year Abdirisak Mohamed Farah, one of the trustees received remuneration of £31,200.00. No trustees other than Mr Farah or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year. (2019: £31,200.00).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

