

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**  
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## **Alifya Education Ltd**

### **Company Information**

#### **Trustees**

Abdirisak 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.

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 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**

				<b>2021</b>	2020
	<b>Note</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>	<b>Total £</b>
<b>Income from:</b>					
Donations and legacies	<b>3</b>	-	-	-	-
Govt. grants	<b>2</b>	30,272		30,272	22,499
Investment income	<b>5</b>	-	-	-	-
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	<b>6</b>	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**

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

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:

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**Abdirisak 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.

### Tangible fixed assets

~	Fixtures and fittings	33% Reducing Balance
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Rental charges are charged on a straight line basis over the term of the lease.

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 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 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.

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.

**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>
<b>Total expenditure 2020</b>		-	<b>84,757</b>	-	-	-	<b>84,757</b>	

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

	2021	2020
	£	£
Depreciation	555	828

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

Staff costs were as follows:

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

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

<b>10 Tangible fixed assets</b>	Fixtures, fittings & equipment	Computer equipment	<b>2021</b>	2020
<b>Cost</b>	£	£	<b>Total</b>	<b>Total</b>
At the start of the year	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	<b>1,057</b>	<b>-</b>	<b>1,057</b>	<b>1,127</b>

All of the above assets are used for charitable purposes.

<b>11 Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
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>	<b>2020</b>
	£	£
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 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. (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.