

Company Registration Number SC396640

Scottish charity Number SC033961

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED
Report and accounts

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DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

Company Information

Directors

Mr Abdelkader Kebabti
Mr Abdelkader Boutaleb
Mr Said Benzidane
Mr Fouad Boumeghadia (Appointed 26 Oct 2019)
Ms Lamia Boutaleb Terki (Appointed 26 Oct 2019)

Accountants

Tom Cook Ltd
Glasgow
38 new City Road
G4 9JT

Bankers

Royal Bank of Scotland
Sauchiehall Street (A) Branch
23 Sauchiehall Street
Glasgow
G2 3AD

Registered Office

Maryhill Community Centre
35 Avenue park Street
Maryhill
Glasgow
G20 8TS

Registration Number

SC390640

Scottish Charity Number

SC033961

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

Registered number: SC390640

Report of the trustees

The trustees present their report and accounts for the year ended 31 December 2019.

Reference and Administration information

The directors, who are also charity trustees for the purposes of charity law, who served through the year and up to the date of this report are listed on page 1, together with particulars of the principal address of the charity and details of the professional advisers.

Directors

The following persons served as directors

Mr Abdelkader Kebabti

Mr Abdelkader Boutaleb

Mr Said Benzidane

Mr Fouad Boumeghadia (Appointed 26 Oct 2019)

Ms Lamia Boutaleb Terki (Appointed 26 Oct 2019)

Structure, Governance and Management

Governing Document

The charity is constituted as a Trust and operates under the rules of its Constitution.

Recruitment and appointment of the trustee's members

In accordance with the constitution the members of the trustees shall be elected by the trustees and shall hold office until their successors are appointed by the trustees.

Trustees induction and training

New members of the trustees attend a short induction and training session where they are briefed on the content of the constitution, the decision making process, the business plan and recent financial performance of the charity.

Organisation structure

The trustees meet at least once a month throughout the year to administer the charity. They have power to appoint special or sub-committees for special purposes and members of the society not members of the committee may be appointed members of such sub-committees.

Risk Management

The Trustees have a risk management strategy which

- . an annual review of the risks the charity may face
- . the establishment of system and procedures to mitigate those risks identified, and
- . the implementation of procedures designed to minimise any potential impact on the charity should those risk materialise.

The aim and objectives of DAR AL-FALAAH COMMUNITY EDUCATION LIMITED shall to advice education of the public in the culture, religious and other heritage of the Algerian, Arab and other local communities living in Glasgow. In furtherance thereof, but not otherwise, the Association will seek to:

- Educate Algerian, Arab and other local children living in Glasgow about their social and cultural heritage.
- Liaise with local statutory authorities to develop community resource, and
- Promote racial harmony among the various communities.

Related parties

There are no related parties to the charity.

Reserved policy: The charity has no designated reserves.

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

Statement of Directors and Trustees Responsibilities

The trustees are responsible for preparing Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted accounting Practice).

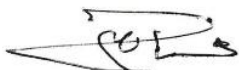
The law applicable in Scotland require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for the period to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the charities and trustee investment (Scotland) act 2005, they are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees` report, and the responsibility of the independent examiner in relation to the trustees` report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board on 27th May 2020 and signed on its behalf.



Mr. Abdelkader Kebabti
Director

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

Independent Examiners' Report to the Trustees of Dar Al-Falaah Community Education Limited

We report on the accounts for the year ended 31 December 2019 set out on pages seven to fifteen.

Respective responsibilities of trustees and examiner

The charity's trustees including the director are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is our responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to our attention.

Basis of the independent examiner's report

Our examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements
To keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
To prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
- (2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mohammed Saife
Tom Cook Accountants
38 New City Road
Glasgow
G4 9JT

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

**Statement of Financial Activities
(including income and expenditure account)
For the Year Ending 31st December 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Income from charitable activities	4				
Donations and contributions		23220	0	23220	20983
Grants Received		600	0	600	500
Total Income		23820	0	23820	21483
Expenditure					
Expenditure on charitable activities	5	23510	0	23510	29101
Total expenditure		23510	0	23510	29101
Net income/(expenditure) and net movement in funds for the year		310	0	310	-7618
Reconciliation of funds					
Total funds brought forward		11816	2750	14566	22184
Total funds carry forward		12126	2750	14876	14566

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

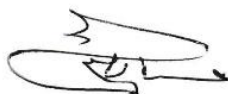
DAR AL-FALAAH COMMUNITY EDUCATION LIMITED
Statement of financial position
As at 31 st December 2019

	2019	2018
	£	£
Tangible assets	2260	3013
Total fixed assets	2260	3013
Current assets		
Cash at bank & in hand	13323	12260
Current Liabilities		
Creditors falling due within one year	-707	-707
Net current assets	12616	11553
Net assets	14876	14566
 The funds of charity		
Unrestricted income funds	12126	11816
Restricted incomr funds	2750	2750
Total charity funds	14876	14566

The trustees have prepared accounts in accordance with section 44 of the charities and trustee investment (Scotland) act 2005. These accounts are prepared in accordance with the special provisions of part 15 of the Companies act relating to small companies and constitute the annual accounts required by the companies Act 2006 and are for circulation to member of the company.

The notes at page 10 to 15 form part of these accounts

Approved by the trustees on 27 May 2020 and signed on their behalf by:



Signed

Mr Abdelkader Kababti
 Director

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

Statement of Cashflows

Year Ended 31st December 2019

	Note	2019 £	2018 £
Cash (used in) / generated from operating activities	12	1063	-6756
Cash flows from investing activities			
Purchase of tangible fixed assets		0	-2879
Adjustment to tangible fixed assets		0	
Cash (used in) / provided by investing		0	-2879
		1063	
Increase in cash and cash equivalents in the year			-9635
Cash and cash equivalents at the beginning of the year		12260	21895
Total cash and cash equivalents at the end of the year		13323	12260

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

Notes to the accounts for the year ended 31 December 2019

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follow:

(a) Basis of preparation

The financial statements have been prepared in accordance with 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)-(Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED meets the definition of a public benefit entity under (FRS 102). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its Financial Statements.

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by (FRS 102) and the charities SORP FRS 102 the restatement of comparative items was required. The trustees have reviewed the transactions and have determined that no amendment to the comparative figures is required, other than a presentational amendment.

(c) Preparation of the accounts on a going concern basis

After reviewing the charity's forecasts and projections the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statement.

(d) Income

Donations and Contributions

Donations and Contributions receivable for the general purposes of the school are credited to 'unrestricted funds'. Donations and Contributions for purposes restricted by the wishes of the donor are taken to 'restricted funds'.

(e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

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.

(a) 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:

- Expenditure on charitable activities includes the costs of teaching salaries, 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 other heading.

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

(b) Allocation of governance costs

Governance costs are those functions that assist the work of the charity but do not directly undertake charitable activity. The bases on which governance costs have been allocated are set out in note 6.

(c) Tangible fixed assets

Individual fixed assets costing £250 or more are capitalised at cost. All assets are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset category	Annual rate
Furniture and equipment	25%

(d) Cash at Bank

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.

(e) Creditors

Creditors are recognised where the charity has a present obligation resulting from past event that will probably result in the transfer of funds to 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.

1. Legal status of the Charity

The charity is a company limited by guarantee and has no capital.

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED
Notes to the accounts for the year ended 31st December 2019(continued)

3. Comparative information by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2018
Income from:			
Donations and Contributions	20983	0	20983
Grants Received	0	500	500
Total income	<u>20983</u>	<u>500</u>	<u>21483</u>
Expenditure			
Expenditure on charitable activities	28151	950	29101
Total expenditure	<u>28151</u>	<u>950</u>	<u>29101</u>
Net income/ (expenditure)and net movement in funds for the year	-7168	-450	-7618
Reconciliation of funds			
Total funds brought forward	22184		22184
Total funds carry forward	<u>15016</u>	<u>-450</u>	<u>14566</u>

4. Income from charitable activities

The income from charitable activities relates to donations, grants and fundraising.

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

Notes to the accounts for the year ended 31st December 2018(continued)

5. analysis of expenditure on Charitable activities

	2019	2018
Salaries and benefits	4475.35	7550
Volenteers cost	5944.00	6224
Bank charges	79.12	66
Cleaning	0.00	15
Depreciations	753	807
Food,toys,gifts	47.46	261
Insurance	285.00	275
Rent	9501.14	10927
Repair & maintenance	164.57	153
Stationary & printing	557.99	479
Postage	4.89	11
Subscriptions	0.00	13
Sundry expenses	204.55	50
Telephone & fax	509.66	502
Accrual	638.00	
Governance costs(see note 6)	0.00	600
Travel & Subsistence	20.00	1168
Tours & Traveling	325.00	0
Total	<u>23509.73</u>	<u>29101</u>

6. Analysis of governance costs

the charity initially identifies those costs which relate to the governance function. Having identified its governance costs. The governance costs are apportioned between the two key charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of governance costs.

Analysis of Governance costs

	General Governance Function	
	2019	2018
	£	£
Independent examiner fees	250	300
Accountancy servises	250	300
Total	<u>500</u>	<u>600</u>

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

Notes to the accounts for the year ended 31st December 2018(continued)

7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2019	2018
	£	£
Salaries & wages	4475	7550
Social security costs		0
pension Costs		0
	<u>4475</u>	<u>7550</u>

8. Staff Numbers

	2019	2018
	Number	Number
Teaching	10	10
Management		
Domestic and Administrative		
	<u>10</u>	<u>10</u>

9. Tangible fixed assets

	Furniture & Equipment	Total
Cost		
As at 01 Jan 2019	4263	4263
Additions	0	0
Adjustment/Deletion	0	0
At 31 December 2019	<u>4263</u>	<u>4263</u>
Depreciation:		
As at 01 Jan 2019	1250	1250
Charge for the year	753	753
As at 31 December 2019	<u>2003</u>	<u>2003</u>
Net Book Value		
As at 31 December 2019	<u>2260</u>	
As at 31 December 2018	<u>3013</u>	<u>3013</u>

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED
Notes to the accounts for the year ended 31st December 2018(continued)

10. Creditors: amounts falling due within one year

	2019	2018
	£	£
Accrued Liabilities	-707	-707
PAYE & NI payable		0
Total	-707	-707

11. Analysis of charitable funds

	Funds Dec-18 £	Incoming Resources £	Resources Expended £	Funds Dec-19 £
Unrestricted funds	11816	23820	22757	12126
Restricted funds	2750			2750
	14566	23820	22757	14876

12. Reconciliation of net movement in funds to net cash from operating activities

	2019	2018
	£	£
Net cash used in operating activities		
Net movement in funds	310	-7618
Add back: depreciation charge	753	807
Decrease(increase) in creditors		55
Cash (used in)/ generated from operating activities	1063	-6756

