

Company Registration Number: SC390640

Scottish Charity Number: SC033961

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

REPORT AND ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2020

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED
Report and Accounts

<u>CONTENTS</u>	<u>PAGE</u>
Contents	2
Company Information	3
Trustees' Report	4-5
Independent Examiners' Report	6
Statement of Financial Activities	7
Statement of financial position	8
Statement of Cashflows	9
Notes to the Financial Statements	10-15

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED
Company Information

Directors

Dr Abdelkader Kebabti
Fouad Boumeghadia Said
Benzidan Abdelkader
Boutaleb Lamia Boutaleb
Terki

Accountants

Tom Cook Accountants
Dundas court
38 New City Road
Glasgow
G4 9JT

Bankers

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

Registered Office

Myhill Community Centre
35 Avenuepark Street
Myhill
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 2020.

Reference and Administration information

The Directors, who are also charity trustees for the purposes of charity law, who served throughout 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 during the year.

Mr. Abdelkader Kebabti

Mr. Abdelkader Boutaleb

Mr. Fouad Boumeghadia

Mr. Said Benzidan

Ms. Lamia Boutaleb Terki

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 trustees 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.

Trustee 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 specific 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 risks materialise.

The aim and objectives of DAR AL-FALAAH COMMUNITY EDUCATION LIMITED shall to advise 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 resources; and
- promote racial harmony among the various communities.

Related parties

There are no related parties to the charity.

Reserve Policy

The charity has no designated reserves.

Statement of Directors' and Trustees' Responsibilities

The trustees are responsible for preparing the 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. In preparing these accounts, the trustees are required 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 departures 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, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the 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 13th May 2020 and signed on its behalf.



Mr. Abdelkader Kebabti
Director

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

We report on the accounts for the year ended 31 December 2020 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) 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 Accountant
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 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income from charitable activities	4				
Donations and contributions		8190	0	8190	23220
Grants Received		3500	0	3500	600
JRS		1186		1186	
Total Income		12876	0	12876	23820
Expenditure					
Expenditure on charitable activities	5	14750	0	14750	23510
Total expenditure		14750	0	14750	23510
Net income/(expenditure) and net movement in funds for the year		-1874	0	-1874	310
Reconciliation of funds					
Total funds brought forward		12126	2750	14876	14566
Total funds carry forward		10252	2750	13002	14876

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 31st December 2020

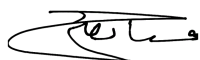
	2020 £	2019 £
Tangible assets	2210	2260
Total fixed assets	2210	2260
Current assets		
Cash at bank & in hand	11317	13323
Current Liabilities		
Creditors falling due within one year	-525	-707
Net current assets	10792	12616
Net assets	13002	14876
The funds of charity		
Unrestricted income funds	10252	12126
Restricted incomr funds	2750	2750
Total charity funds	13002	14876

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 members of the company.

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

Approved by the trustees on _____ and signed on their behalf by:

Signed



Mr Abdelkader Kababti
Director

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED
Statement of Cashflows
Year Ended 31st December 2020

	Note	2020 £	2019 £
Cash (used in) / generated from operating activities	12	-2006	1063
Cash flows from investing activities			
Purchase of tangible fixed assets		-537	0
Adjustment to tangible fixed assets		0	
Cash (used in) / provided by investing		-537	0
Increase in cash and cash equivalents in the year		-2543	1063
Cash and cash equivalents at the beginning of the year		13323	12260
Total cash and cash equivalents at the end of the year		10780	13323

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

Notes to the accounts for the year ended 31st December 2020 (continued)

1. Accounting Policies

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

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 SO RP (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.

There are no significant judgements made in the process of applying the entity's accounting policies.

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 statements.

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

f) 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:

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

Notes to the accounts for the year ended 31st December 2020 (continued)

- █ 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 any other heading.

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

g) 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.

h) Tangible fixed assets

Individual fixed assets costing E1 00 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%
i) 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.

j) Creditors

Creditors 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.

2. Legal status of the Charity

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

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED
Notes to the accounts for the year ended 31st December 2020(continued)

3. Comparative information by fund type

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2019
Income from:				
Donations and Contributions		23220	0	23220
Grants Received		600	0	600
Total income		<u>23820</u>	<u>0</u>	<u>23820</u>
Expenditure				
Expenditure on charitable activities		23510	0	23510
Total expenditure		<u>23510</u>	<u>0</u>	<u>23510</u>
Net income/ (expenditure)and net movement in funds for the year				
		310	0	310
Reconciliation of funds				
Total funds brought forward		15016	-450	14566
Total funds carry forward		<u>15326</u>	<u>-450</u>	<u>14876</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 2020(continued)

5. analysis of expenditure on Charitable activities

	2020	2019
Salaries and benefits	3311.74	4475.35
Volunteers cost	4720.00	5944.00
Bank charges	24.25	79.12
Cleaning	0.00	0.00
Depreciations	587	753
Food,toys,gifts	7.69	47.46
Insurance	245.00	285.00
Rent	4399.80	9501.14
Repair & maintenance	0.00	164.57
Stationary & printing	181.29	557.99
Postage	1.32	4.89
Subscriptions	0.00	0.00
Sundry expenses	98.11	204.55
Telephone & fax	565.20	509.66
Governance costs(see note 6)	500.00	638.00
Travel & Subsistence	109.05	345.00
Tours & Traveling	0.00	0.00
Total	<u>14750.45</u>	<u>23509.73</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	
	2020	2019
	£	£
Independent examiner fees	250	250
Accountancy servises	250	250
Total	<u>500</u>	<u>500</u>

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED

Notes to the accounts for the year ended 31st December 2020(continued)

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

	2020	2019
	£	£
Salaries & wages	3312	4475
Social security costs	0	0
pension Costs	0	0
	<u>3312</u>	<u>4475</u>

8 Staff Numbers

	2020	2019
	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 2020	4263	4263
Additions	537	537
Adjustment/Deletion	0	0
At 31 December 2019	<u>4800</u>	<u>4800</u>
Depreciation:		
As at 01 Jan 2020	2003	2003
Charge for the year	587	587
As at 31 December 2020	<u>2590</u>	<u>2590</u>
Net Book Value		
As at 31 December 2020	<u>2210</u>	
As at 31 December 2019	<u>2260</u>	<u>2260</u>

DAR AL-FALAAH COMMUNITY EDUCATION LIMITED
Notes to the accounts for the year ended 31st December 2020(continued)

10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accrued Liabilities	-525	-707
PAYE & NI payable		0
Total	<u>-525</u>	<u>-707</u>

11 Analysis of charitable funds

	Funds Dec-19 £	Incoming Resources £	Resources Expended £	Funds Dec-20 £
Unrestricted funds	12126	12376	14750	9752
Restricted funds	2750	500	537	2713
	<u>14876</u>	<u>12876</u>	<u>15287</u>	<u>12465</u>

12 Recociliation of net movement in funds to net cash from operating activities

Net cash used in operating activities

	2020	2019
	£	£
Net movement in funds	-2411	310
Add back: depreciation charge	587	753
Decrease(increase) in creditors	-182	
Cash (used in)/ generated from operating activities	<u>-2006</u>	<u>1063</u>