

The Registered Company Number is:- 07388525

The Charity Registration Number is :- 1152346

ALHAYAT LANGUAGES LTD

Report and Accounts

30 September 2016

ALHAYAT LANGUAGES LTD
Report and accounts

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	7
Independent Examiner's Report	9
<i>Funds Statements:-</i>	
Statement of Financial Activities	11
Movements in funds	12
Summary of funds	12
Balance sheet	13
Notes to the accounts	15

ALHAYAT LANGUAGES LTD

Registered company number:- 07388525

Trustees' Annual Report for the year ended 30 September 2016

The Trustees present their Report and Accounts for the year ended 30 September 2016, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is :- ALHAYAT LANGUAGES LTD

The charity is also known by its operating name, ALHAYAT LANGUAGES

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with charity number 1152346

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. and its governing document is a Memorandum and Articles of Association under company legislation.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals as follows:

Javid Khan
Iftab Hussain
Amir Shafiq
Shazad Khan
Mohammad Rafique
Raique Malik
Anjum anwar
Huma Sheikh
Shoukat Hussain
Shahida Karamullah

ALHAYAT LANGUAGES LTD

Registered company number:- 07388525

Trustees' Annual Report for the year ended 30 September 2016

The principal operating address, telephone number and email and web addresses of the charity are:-

UNIT 1

BROOKHOUSE BUSINESS CENTRE, WHALLEY RANGE,
BLACKBURN, BB1 6BB

Telephone: 01254 433736 Email Address: info@alhayatlanguages.com Web address

The registered office of the charity for Companies Act purposes is the same as the operating address shown above

The Trustees in office on the date the report was approved were:-

Javid Khan
Iftab Hussain
Amir Shafiq
Shazad Khan
Mohammad Rafique
Raique Malik
Anjum Anwar
Mussurut Zia

The Trustees in office during the year were:-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year.

Name	Appointed	Resigned/Retired
Javid Khan		
Iftab Hussain		
Amir Shafiq		
Shazad Khan		
Mohammad Rafique		
Raique Malik		
Anjum Anwar		13/05/2017
Mussurut Zia		13/05/2017
Huma Sheikh	13/05/2017	
Shoukat Hussain	13/05/2017	
Shahida Karamullah	13/05/2017	
Saluddin khan	13/05/2017	

At the Annual General Meeting Mussurut Zia and Anjum anwar retired as trustees.

All the trustees are also members of the charity.

ALHAYAT LANGUAGES LTD

Registered company number:- 07388525

Trustees' Annual Report for the year ended 30 September 2016

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Our aims are:

- To advance the education of the public without distinction of age, disability, health status, religious or political affiliation, race, sex or sexual orientation through teaching, primarily but not exclusively, in the subjects of good citizenship and the English language.
- To provide relief for asylum seekers and refugees who are in conditions of hardship or stress.

The main activities undertaken in relation to those purposes during the year.

We are providing English language teaching to adults without discriminating on any grounds for example race, sex, religion, politics, disabilities and gender. We also offer courses giving advice on the Life in the UK test.

We provide free classes to any learners who are asylum seekers or refugees, when they need help.

We provide a supportive and caring environment in order to protect the mental health of learners.

We provide integration activities to assist their inclusion into the wider community. In addition we provide a drop in sessions weekly to give advice and information about leisure and recreational opportunities locally.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

We have provided courses and services to the public that enable users to improve and develop their personal skills. These improve users job prospects and integration into society in general.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

ALHAYAT LANGUAGES LTD

Registered company number:- 07388525

Trustees' Annual Report for the year ended 30 September 2016

The main achievements and performance of the charity during the year.

My Voice project: 12 women with domestic violence women took part and learnt to understand the importance of learning English and new skills so that they can better take part in their civic duties, better understand their children and take part in activities which enhance their contact with the wider communities. All learners passed the Entry 3 in Hair & Beauty course and 4 of them are now working as mobile beauticians.

SPICE project: Reaching Communities (Big Lottery) (Supporting Progression & Integrating Communities through Education) aims to improve the employability, self-confidence and raise aspirations of disadvantaged BME people, in particular women, by building on existing skills and developing communication, literacy and ICT skills to help them progress. Working in Blackburn, Burnley and Pendle, it will provide advice surgeries, support and motivation, alongside ESOL and ICT from Beginner to Entry 3. ESOL courses will lead to nationally recognised qualifications, with ICT courses leading to a national Functional Skills certificate.

Khud Mukhatari - Developing Independence: This is a new drop in service for all service users every Tuesday 12.00 -2.30 pm. The service is managed by volunteers and professional staff. It is for people experiencing unfair treatment at home or work, sexual exploitation, domestic violence, unemployment etc. We have seen an increase in domestic violence users as well as people seeking help with Universal Credit. We are also seeing an increase in request for food banks.

Short courses Preparation for Life in the UK Test: The course is still successful in helping students pass this test, although the numbers of course participants is lower than the previous year.

Advice Surgeries: On welfare rights, universal credits, immigration and employment advice. The service is managed every Thursdays from 12.30 -3.00pm. We offer free advice and work with other voluntary organizations.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Beneficiaries have gained National certification awards and have benefitted from higher self-confidence as well as better employment prospects and progression.

The degree to which the achievements and performance during the year have benefited wider society.

Our courses have led to the better integration of users in local communities, more volunteers taking part in civic duties and less tension and suspicion between local communities.

ALHAYAT LANGUAGES LTD

Registered company number:- 07388525

Trustees' Annual Report for the year ended 30 September 2016

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

In selecting new trustees we seek to identify people who are passionate about our cause. Potential trustees are asked to attend trustee meetings where they are given more details of the charity's aims and objectives. If all trustees agree, the new candidate will be proposed as a new trustee at the subsequent trustees meeting. This process allows due consideration of a person's eligibility, personal competence, specialist knowledge and skills.

The trustees' bankers and advisors

Bankers	Lloyds, Church Street, Mellor, Blackburn BB2 1JQ
Accountants	M Ismail & Co. Accountants, 40C Preston New Road, Blackburn, BB2 6AH

Financial review

The charity's financial position at the end of the year ended 30 September 2016

The financial position of the charity at 30 September 2016 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2016	2015
	£	£
Net income	<u>21,999</u>	<u>3,885</u>
Unrestricted Revenue Funds available for the general purposes of the charity	105,037	83,038
Total Funds	<u>105,037</u>	<u>83,038</u>

ALHAYAT LANGUAGES LTD

Registered company number:- 07388525

Trustees' Annual Report for the year ended 30 September 2016

Financial review of the position at the reporting date, 30 September 2016 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The Trustees deem the unrestricted reserves to be sufficient to cover the core costs of the charity for the next year. There are plans in place to use the current reserves to provide further courses to the public.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

Alhayat Languages operates an equal opportunities employment policy and is opposed to all forms of discrimination. Our selection processes are non-discriminatory and always seek to give full and fair consideration to those with disabilities for all vacancies, taking into account their aptitudes and skills.

Details of The Independent Examiner

Mobeen Ismail

Member of Chartered Accountants

1st Floor

40c Preston New Road

Blackburn

Lancashire

BB2 6AH

ALHAYAT LANGUAGES LTD

Registered company number:- 07388525

Trustees' Annual Report for the year ended 30 September 2016

Statement of Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRSE SORP 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 statutory 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 material inconsistencies with the figures disclosed in the financial statements.

ALHAYAT LANGUAGES LTD

Registered company number:- 07388525

Trustees' Annual Report for the year ended 30 September 2016

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 23.

The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities 2015 and in accordance with the Financial Reporting Standard for Smaller Entities 2015.

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 29 June 2017.



Iftab Hussain
Director and Trustee

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2016

I report on the financial statements of the charitable company on pages 11 to 23 for the year ended 30 September 2016 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective January 2015, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales, effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of Trustees and Independent Examiner

As described on page 7, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) state whether particular matters have come to my attention.

Basis of Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions issued by the Charity Commission for England & Wales, under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

ALHAYAT LANGUAGES LTD

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and The Charities Act 2011 and;

that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2015)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;



Mobeen Ismail - Independent Examiner

Chartered Accountants
1st Floor
40c Preston New Road
Blackburn
Lancashire
BB2 6AH

This report was signed on 29 June 2017

ALHAYAT LANGUAGES LTD - Statement of Financial Activities for the year ended 30 September 2016

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 September 2016, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016 £	2016 £	2016 £	2015 £
Income & Endowments					
Income from charitable activities	A2	53,014	-	53,014	-
Income from other, non charitable, trading activities	A3	125,962	-	125,962	187,763
Total income	A	178,976	-	178,976	187,763
Expenditure					
Expenditure on charitable activities	B2	156,977	-	156,977	183,878
Total expenditure	B	156,977	-	156,977	183,878
Net income for the year	A-B	21,999	-	21,999	3,885
Net income after transfers	A-B-C	21,999	-	21,999	3,885
Net movement in funds		21,999	-	21,999	3,885
Reconciliation of funds:-	E				
Total funds brought forward		83,038	-	83,038	79,153
Total funds carried forward		105,037	-	105,037	83,038

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 23 form an integral part of these accounts.

ALHAYAT LANGUAGES LTD - Statement of Financial Activities for the year ended 30 September 2016

ALHAYAT LANGUAGES LTD - Resources applied in the year ended 30 September 2016 towards fixed assets for Charity use:-

	2016 £	2015 £
Funds generated in the year as detailed in the SOFA	21,999	3,885
Resources applied on functional fixed assets	(8,173)	(8,173)
Net resources available to fund charitable activities	13,826	(4,288)

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 30 September 2016

Revenue accumulated funds

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Last year Total Funds 2015 £
Accumulated funds brought forward	83,038	-	83,038	79,153
Recognised gains and losses before transfers	21,999	-	21,999	3,885
	105,037	-	105,037	83,038
Closing revenue funds	105,037	-	105,037	83,038

Summary of funds

	Unrestricted and Designated funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Last Year Total Funds 2015 £
Revenue accumulated funds	105,037	-	105,037	83,038

The notes attached on pages 15 to 23 form an integral part of these accounts.

ALHAYAT LANGUAGES LTD - Balance Sheet as at 30 September 2016

	Notes	SORP Ref	2016 £	2015 £
Fixed assets		A		
Tangible assets	7	A2	9,098	2,531
Current assets		B		
Debtors	8	B2	28,426	14,276
Cash at bank and in hand		B4	<u>69,333</u>	<u>66,931</u>
			97,759	81,207
Creditors: amounts falling due within one year	9	C1	<u>(1,820)</u>	<u>(700)</u>
Net current assets			95,939	80,507
The total net assets of the charity			<u>105,037</u>	<u>83,038</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	13	D3	105,037	83,038
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Designated Funds

Total charity funds			<u>105,037</u>	<u>83,038</u>
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ALHAYAT LANGUAGES LTD - Balance Sheet as at 30 September 2016

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the examiner is on page 10.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Ifab Hussain
Trustee

Approved by the board of trustees on 29 June 2017

The notes attached on pages 15 to 23 form an integral part of these accounts.

Notes to the Accounts for the year ended 30 September 2016

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities' (effective January 2015)) and 'The FRSSE Statement of Recommended Accounting Practice 2015', (The SORP 2015), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSSE SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	15 % straight line
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Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

ALHAYAT LANGUAGES LTD

Notes to the Accounts for the year ended 30 September 2016

Creditors and provisions

Debtors are measured at their settlement amounts at the balance sheet date. Provisions for liabilities are measured at the best estimate of their settlement amount at the balance sheet date..

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

2016	2015
£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	1,606	447
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5 Staff costs and emoluments

Salary costs	2016	2015
	£	£
Gross Salaries excluding trustees	32,487	51,505

Total salaries, wages and related costs	32,487	51,505
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Numbers of full time employees or full time equivalents	2016	2015
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The average number of total staff employed in the year was	7	5
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

ALHAYAT LANGUAGES LTD

Notes to the Accounts for the year ended 30 September 2016

7 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total	Total
	£	£	£	£	£
Cost					
At 1 October 2015	-	5,363	-	5,363	5,363
Additions	-	8,173	-	8,173	8,173
At 30 September 2016	-	13,536	-	13,536	13,536
Depreciation					
At 1 October 2015	-	2,832	-	2,832	2,832
Charge for the year	-	1,606	-	1,606	1,606
At 30 September 2016	-	4,438	-	4,438	4,438
Net book value					
At 30 September 2016	-	9,098	-	9,098	9,098
At 30 September 2015	-	2,531	-	2,531	2,531

All assets are used for direct charitable purposes.

8 Debtors

	2016 £	2015 £
Trade debtors	28,426	14,276

9 Creditors: amounts falling due within one year

	2016 £	2015 £
PAYE, NIC VAT and other taxes	980	-
Other creditors	840	700
	1,820	700

10 Income and Expenditure account summary

	2016 £	2015 £
At 1 October 2015	83,038	79,153
Surplus after tax for the year	21,999	3,885
At 30 September 2016	105,037	83,038

11 No related party transactions

There were no transactions with related parties in the year.

ALHAYAT LANGUAGES LTD

Notes to the Accounts for the year ended 30 September 2016

12 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2016	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	9,098	-	-	9,098	9,098
Investments at valuation:-	-	-	-	-	-
Current Assets	97,759	-	-	97,759	97,759
Current Liabilities	(1,820)	-	-	(1,820)	(1,820)
	105,037	-	-	105,037	105,037

At 1 October 2015	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	2,531	-	-	2,531	2,531
Investments at valuation:-	-	-	-	-	-
Current Assets	81,207	-	-	81,207	81,207
Current Liabilities	(700)	-	-	(700)	(700)
	83,038	-	-	83,038	83,038

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2015	Movement in funds in 2016	Transfers between funds in 2016	Funds carried forward to 2017	Funds carried forward to 2017
	£	See Note 14 £	See Note 0 £	£	£
Unrestricted and designated funds:-					
Unrestricted revenue funds	83,038	21,999	-	105,037	105,037
Total unrestricted and designated funds	83,038	21,999	-	105,037	105,037
Total charity funds	83,038	21,999	-	105,037	105,037

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2016 £	2016 £	2016 £	2016 £	2016 £
Unrestricted and designated funds:-					
Unrestricted revenue funds	178,976	(156,977)	-	21,999	21,999
	178,976	(156,977)	-	21,999	21,999

ALHAYAT LANGUAGES LTD

Notes to the Accounts for the year ended 30 September 2016

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted revenue funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

16 Ultimate controlling party

The charity is under the control of its legal members.

ALHAYAT LANGUAGES LTD

Detailed analysis of income and expenditure for the year ended 30 September 2016 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

17 Charitable income from funders

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2016	2016	2016	2015
	£	£	£	£
Contractual payments from public bodies to fund charitable activities				
Big Lottery	53,014	-	53,014	-
Total contractual payments from public bodies	53,014	-	53,014	-
Total Charitable Income from funders	53,014	-	53,014	-

18 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£	£	£	£
	2016	2016	2016	2015
Total Charitable income from funders	53,014	-	53,014	-
Total from charitable activities	53,014	-	53,014	-

19 Income from other, non charitable, trading activities

	2016 Current year Unrestricted Funds	2016 Current year Restricted Funds	2016 Current year Total Funds	2015 Prior Year Total Funds
	2016	2016	2016	2015
	£	£	£	£
Trading activities to raise funds for the charity	125,962	-	125,962	187,763
Total from other activities	125,962	-	125,962	187,763

ALHAYAT LANGUAGES LTD

Detailed analysis of income and expenditure for the year ended 30 September 2016 as required by the SORP 2015

20 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2016	2016	2016	2015
	£	£	£	£
Gross wages and salaries - charitable activities	32,487	-	32,487	51,505
Other	-	-	-	3,316
Subcontract payments	32,408	-	32,408	-
Total direct spending	64,895	-	64,895	54,821

21 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2016	2016	2016	2015
	£	£	£	£
Cost of goods for primary purpose trading	2,909	-	2,909	-
Total charitable trading costs	2,909	-	2,909	-

22 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2016	2016	2016	2015
	£	£	£	£
Grants made to organisations	180	-	180	-
Total grantmaking costs	180	-	180	-

Breakdown of Grants made to organisations

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2016	2016	2016	2015
	£	£	£	£
Save the children	180	-	180	-
	180	-	180	-

ALHAYAT LANGUAGES LTD

Detailed analysis of income and expenditure for the year ended 30 September 2016 as required by the SORP 2015

23 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2016	2016	2016	2015
	£	£	£	£
Employee costs not included in direct costs				
Training and welfare - staff	1,150	-	1,150	3,012
Travel and subsistence - staff	9,375	-	9,375	9,728
Premises Expenses				
Licence fees payable	39,638	-	39,638	30,069
Rates and water charges	11,377	-	11,377	16,826
Room Hire	6,340	-	6,340	25,154
Light heat and power	603	-	603	5,110
Cleaning and waste management	1,915	-	1,915	2,625
Premises repairs, renewals and	3,476	-	3,476	2,955
Administrative overheads				
Telephone, fax and internet	1,272	-	1,272	2,178
Stationery and printing	2,174	-	2,174	3,053
Advertising and marketing	7,795	-	7,795	20,435
Insurance	-	-	-	1,099
Sundry expenses	170	-	170	2,042
Professional fees paid to advisors other than the auditor or examiner				
Legal fees	-	-	-	1,819
Financial costs				
Bank charges	1,262	-	1,262	1,805
Depreciation & Amortisation in total for the period	1,606	-	1,606	447
Support costs before reallocation	88,153	-	88,153	128,357
Total support costs	88,153	-	88,153	128,357

The basis of allocation of costs between activities is described under accounting policies

ALHAYAT LANGUAGES LTD

Detailed analysis of income and expenditure for the year ended 30 September 2016 as required by the SORP 2015

24 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2016 £	Current year Restricted Funds 2016 £	Current year Total Funds 2016 £	Prior Year Total Funds 2015 £
Independent Examiner's fees	840	-	840	700

25 Total Charitable expenditure

		Current year Unrestricted Funds 2016 £	Current year Restricted Funds 2016 £	Current year Total Funds 2016 £	Prior Year Total Funds 2015 £
Total direct spending	B2a	64,895	-	64,895	54,821
Total charitable trading costs	B2b	2,909	-	2,909	-
Total grantmaking costs	B2c	180	-	180	-
Total support costs	B2d	88,153	-	88,153	128,357
Total Governance costs	B2e	840	-	840	700
Total charitable expenditure	B2	156,977	-	156,977	183,878