

# **MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**

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## **TRUSTEES' REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 31<sup>st</sup> MARCH 2021**

**Charity Registration No. 1043679**

## **MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2021.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1<sup>st</sup> January 2015).

#### **OBJECTIVES OF THE ORGANISATION**

To further or benefit the residents of Merseyside without distinction of sex, sexual orientation, race or of political, religious, or other opinions by associating together the residents and local authorities, voluntary and other organisations in a common effort to advance education, relieve sickness, relieve poverty and to provide facilities in the interest of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Activities:**

We have successfully delivered the following activities:

- Hot meals delivery and collection of medication for elderly and those who isolated from chemists
- Provision of advice and guidance online, by telephone and zoom.
- Assisting parents to get free meals for their children
- Skills upgrading training October 2020- March 2021
- Raising people's awareness of pandemic via distribution of leaflets, zoom sessions, emails text messages and WhatsApp's.

##### **Suspended Services:**

- Breakfast and lunch club
- Day centre and socialising activities
- Women's sewing classes
- Drop-in welfare rights advice and guidance

#### **FINANCIAL REVIEW**

Total income for the year was £136,321 (2020: £54,379) of which £136,321 (2020: £48,654) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £194,011 (2020: £88,899), including depreciation of £53,464 (2020: £53,591) leaving a deficit in the year of £57,690 (2020: deficit £34,520).

At 31<sup>st</sup> March 2021 the charity's reserves stood at £183,607 (2020: £241,297); £180,267 (2020: £234,971) of which were restricted funds.

## **MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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### **RISK MANAGEMENT**

The main risks to which the charity is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

### **RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover one month of running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £3,340. The charity requires £16,168 for one month total running costs.

The Trustees are planning to build up the unrestricted reserves through members' donations, fundraising events, and an increased number of small unrestricted grants.

### **PLANS FOR THE FUTURE**

- Maintaining support to community members during the pandemic
- Changing people's perception of the covid-19 and encouraging them to take vaccinations for their own protection and others via focussed awareness programme.
- Gradually normalise operational activities once the restrictions are eased and the Covid-19 pandemic spread is controlled.
- Renovating centre's Kitchen.
- Raising continuity funds and explore new income generation channels

### **Covid-19 update**

Merseyside Somali and community Association has operated in extremely challenging atmosphere in the current year as a direct result of Covid-19 Pandemic which affected all aspects of life in the United Kingdom and in the world. MSCA has closed the centre and scaled down its operational activities to the minimum and asked all its staff and volunteers to work from home except for extreme exceptional cases.

Telephone, zooms, social media, emails, and SMS messages were channels of engagement with our users, agencies, and partner organisations.

The service delivery have been challenged itself due to high illiteracy in the community particularly among older generation and the inability of significant portion of our service users to use the IT or having the confidence to use them. This led that MSCA have to adopt a strategy to accommodate these needs in safe and protected environment.

We have put in place one-to-one support appointments for those who were struggling or cannot use IT either in the centre or in their own homes by strictly following the government guideline to protect ourselves and the community.

The trustees' have secured additional funds to ease the impact of the Pandemic from number of funders including Liverpool City Council, Liverpool City Regions, Steve Morgan's foundation, CAF, Martin Lewis and the Big Lottery Fund.

## **MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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This enabled us to deliver hot meals to the elderly and isolated individuals due to their underlying health conditions from March 2020 to February 2021, upgrading skills through training and providing support to the self-employed to apply for grants.

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

Merseyside Somali Community Association is a registered charity, number 1043679 formed 26<sup>th</sup> January 1995.

The Governing Document is a constitution adopted on 14<sup>th</sup> October 1979, and as amended on 13<sup>th</sup> December 1994 and amended by resolution on 16<sup>th</sup> March 2013.

The Board of Trustees also forms the Executive Committee which appoints officers who are responsible for the day-to-day running of the association.

Merseyside Somali and Community Association is run by a voluntary Management Committee of six local Somali residents who meet monthly and who spend as much time at the centre as possible.

Agenda items include finance, health & safety and staff reports.


**MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION  
TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Merseyside Somali and Community Association
<b>Charity Number</b>	1043679
<b>Address &amp; Office</b>	145 Granby Street Liverpool L8 2UR
<b>Trustees</b>	M H Ege A Farah                      Treasurer A H Mohamoud D O Salih                  Secretary H Warsame                Chairman
<b>Independent Examiner</b>	Paula Sanchez ACCA C/o LCVS 151 Dale Street Liverpool, L2 2AH
<b>Bankers</b>	NatWest Bank 5 Oxford Street, Liverpool, L7 7HL

**Signed on behalf of the Trustees**

  
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**A Farah – Trustee and Treasurer**

**Date:** 18/03/2021 .....

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2021 which are set out on pages 6 to 18.

## Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

## Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Paula Sanchez**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

Dated: **22 Nov. 2021**

**MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2021 £	2021 £	2021 £	2020 £
<b>Income and endowments from:</b>					
Donations and legacies	2a	-	-	-	5,725
Charitable activities	2b		136,321	136,321	48,654
		-----	-----	-----	-----
<b>Total income</b>		<b>-</b>	<b>136,321</b>	<b>136,321</b>	<b>54,379</b>
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Charitable Activities	3	2,986	191,025	194,011	88,899
		-----	-----	-----	-----
<b>Total expenditure</b>		<b>2,986</b>	<b>191,025</b>	<b>194,011</b>	<b>88,899</b>
		-----	-----	-----	-----
<b>Net (expenditure)</b>		<b>(2,986)</b>	<b>(54,704)</b>	<b>(57,690)</b>	<b>(34,520)</b>
		-----	-----	-----	-----
Total funds brought forward	8, 9	6,326	234,971	241,297	275,817
		-----	-----	-----	-----
Total funds carried forward	7-9	3,340	180,267	183,607	241,297
		=====	=====	=====	=====

The notes on pages 8 to 18 form part of these accounts. The net movement of funds for the year was derived from the continuing activities of the charity.

**MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2021**

	Notes	31 <sup>st</sup> March 2021		31 <sup>st</sup> March 2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	4		167,620		219,421
<b>Current assets</b>					
Debtors	5	-		2,868	
Cash at bank and in hand		16,687		20,315	
		-----		-----	
		16,685		23,183	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	6	(700)		(1,307)	
		-----		-----	
<b>Net current assets</b>			15,987		21,876
			-----		-----
<b>Total assets less current liabilities</b>			<b>183,607</b>		<b>241,297</b>
			=====		=====
<b>Funds:</b>					
			£		£
Unrestricted funds	7, 8		3,340		6,326
Restricted funds	7, 9		180,267		234,971
			-----		-----
			<b>183,607</b>		<b>241,297</b>
			=====		=====

Approved by the Trustees on: <sup>in</sup> 18 November 2021.

A. A. Farah  
A Farah - Trustee

Hassan Warsame  
H Warsame - Trustee



# MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

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### 1. Accounting Policies

#### Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2015) and Charities Act 2011.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

#### Going concern

The Charity has not been significantly impacted financially by Covid-19, due to receiving emergency funding from six funders. At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

#### Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charity's objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

#### Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

#### Fixed Assets

Capital expenditure of £200 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Freehold Property	- 10% per annum Straight Line basis
Equipment	- 25% per annum reducing balance basis
Fixtures and Fittings	- 20% per annum reducing balance basis

## **MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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#### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### **Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charity. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

**MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**2. Income and endowments from:**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>a. Donations and legacies</b>				
Donations	-	-	-	5,725
	=====	=====	=====	=====
<b>b. Charitable activities</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Big Lottery Fund Grant	-	34,531	34,531	-
Beautiful Ideas co	-	3,000	3,000	-
CAF	-	5,400	5,400	-
Eleanor Rathbone Charitable Trust	-	3,000	3,000	-
John Moores Foundation	-	4,000	4,000	4,000
Liverpool City Council – Communities Resource Grant	-	5,000	5,000	5,000
Liverpool City Council (Councillors Fund)	-	2,100	2,100	-
Liverpool City Region Cares	-	13,176	13,176	-
LCC Austin Smith	-	350	350	-
Martin Lewis	-	19,992	19,992	-
Mpac	-	-	-	4,000
National Lottery Community Fund	-	14,780	14,780	17,654
Steve Morgan Foundation	-	5,000	5,000	-
Postcode Lottery	-	19,992	19,992	-
Police Property Act	-	2,000	2,000	-
Trusthouse Charitable Foundation	-	-	-	18,000
Youth Play	-	4,000	4,000	-
	-----	-----	-----	-----
<b>TOTAL</b>	<b>-</b>	<b>136,321</b>	<b>136,321</b>	<b>48,654</b>
	=====	=====	=====	=====

**3. Expenditure on: charitable activities**

	<b>Direct Charitable Expenditure £</b>	<b>Support &amp; Governance Costs £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
To provide facilities in the interest of social welfare for recreation leisure time.	88,221	105,791	194,011	88,899
	=====	=====	=====	=====

**MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**a. Analysed as follows:**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<i>Direct charitable expenditure:</i>		
Salary staff costs	36,670	14,740
Pension	637	260
Building running costs	13,034	10,155
Sessional fees	36,100	4,490
Volunteer expenses	800	-
Activities expenses	980	-
	<b>88,221</b>	<b>29,645</b>
<i>Support &amp; governance costs:</i>		
Salary staff costs	2,443	794
Pension	-	-
Office costs	4,150	1,957
Travel expenses	1,010	11
Consultancy fees	240	300
Insurance	1,048	1,271
Refreshments	38,720	51
Bad Debt	2,868	-
Bank charges	-	397
Computer Costs	800	-
Payroll fees	347	182
Accountancy	700	700
Depreciation	53,464	53,591
	<b>105,790</b>	<b>59,254</b>
<b>Total expenditure on charitable activities</b>	<b>194,011</b>	<b>88,899</b>
	<b>=====</b>	<b>=====</b>

£191,336 (2020: £88,899) of the above expenditure is restricted expenditure

**b. Staff Costs and Numbers**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	36,900	14,676
Social security costs	2,213	858
Pension	637	260
	<b>39,750</b>	<b>15,794</b>
	<b>=====</b>	<b>=====</b>

**MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**c. Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>2021</b>	<b>2020</b>
Charitable activities	<b>1.4</b>	<b>0.9</b>
	=====	=====

No employee received emoluments of more than £60,000 (2020: nil)

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out of pocket expenses were reimbursed to trustees in the year (2020: £nil)

**4. Tangible fixed assets**

	<b>Freehold Property</b>	<b>Equipment</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2020	528,084	2,725	8,694	539,503
Additions in the year	-	1,000	663	1,663
	-----	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2021</b>	<b>528,084</b>	<b>3,725</b>	<b>9,357</b>	<b>541,166</b>
	-----	-----	-----	-----
<b>Accumulated Depreciation</b>				
Balance at 1 <sup>st</sup> April 2020	312,585	1,495	6,002	320,082
Charge for the year	52,508	329	627	53,464
	-----	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2021</b>	<b>365,093</b>	<b>1,824</b>	<b>6,629</b>	<b>373,546</b>
	-----	-----	-----	-----
<b>Net Book Value at 31<sup>st</sup> March 2021</b>	<b>162,991</b>	<b>1,901</b>	<b>2,728</b>	<b>167,620</b>
	=====	=====	=====	=====
Net Book Value at 31 <sup>st</sup> March 2020	215,499	1,230	2,692	219,421
	=====	=====	=====	=====

There were no material commitments at the year-end (2020: none)

**5. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Debtors	-	<b>2,868</b>
	=====	=====

**MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**6. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Creditors and Accruals	<b>700</b>	<b>1,307</b>
	<b>=====</b>	<b>=====</b>

**7. Analysis of net assets between funds**

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>			
General Fund	340	-	340
Liverpool City Council - Land Donation	3,000	-	3,000
	<b>-----</b>	<b>-----</b>	<b>-----</b>
	<b>3,340</b>	<b>-</b>	<b>3,340</b>
 <b>Restricted Funds</b>			
Big Lottery Fund Grant	152,192	-	152,192
Beautiful Ideas Co	-	3,000	3,000
CAF	-	163	163
Clothworkers Foundation	9,000	-	9,000
Community Donations	350	-	350
Community Foundation	358	-	358
Eleanor Rathbone Charitable Trust	286	1,868	2,154
John Moores Foundation	-	3,667	3,667
Liverpool City Council (Councillors Fund)	-	689	689
Liverpool Community Resources	36	-	36
Liverpool City Region Cares	-	1,024	1,024
LCC Austin Smith	-	350	350
Martin Lewis	-	901	901
National Lottery Community Fund	979	895	1,874
Pilkington Charities Fund	-	486	486
Postcode Lottery	-	1,208	1,208
Police Property Act	-	320	320
Skelton Bounty	115	-	115
Steve Morgan Foundation	964	-	964
Trusthouse Charitable Foundation	-	1,016	1,016
Youth Play	-	400	400
	<b>-----</b>	<b>-----</b>	<b>-----</b>
	<b>164,280</b>	<b>15,987</b>	<b>180,267</b>
	<b>-----</b>	<b>-----</b>	<b>-----</b>
	<b>167,620</b>	<b>15,987</b>	<b>183,607</b>
	<b>=====</b>	<b>=====</b>	<b>=====</b>

**MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**8. Unrestricted Funds**

	<u>Movements in the year</u>			
	<b>Resources At beginning of Year</b>	<b>Income</b>	<b>Expenditure</b>	<b>Resources at end of Year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	3,326	-	(2,986)	340
Liverpool City Council – Land Donation	3,000	-	(-)	3,000
	<u>6,326</u>	<u>-</u>	<u>(2,986)</u>	<u>3,340</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

**General Fund** is used to finance the charity's general activities as outlined in the Trustees' Report.

**Liverpool City Council – Land Donation** – Land donated from Liverpool City Council to build the new building



**MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**9. Restricted Funds**

	<u>Movements in the year</u>			
	Resources At beginning of Year	Income	Expenditure	Resources at end of Year
	£	£	£	£
Big Lottery Fund Grant	202,021	34,531	(84,360)	152,192
Beautiful Ideas Co	-	3,000	-	3,000
CAF	-	5,400	(5,237)	163
Clothworkers Foundation	12,000	-	(3,000)	9,000
Community Donations	438	-	(88)	350
Community Foundation	447	-	(89)	358
Eleanor Rathbone Charitable Trust	381	3,000	(1,227)	2,154
John Moores Foundation	4,000	4,000	(4,333)	3,667
Liverpool City Council – Communities Resource Grant	46	5,000	(5,010)	36
Liverpool City Council (Councillors Fund)	-	2,100	(1,411)	689
Liverpool City Region Cares	-	13,176	(12,152)	1,024
LCC Austin Smith	-	350	-	350
Martin Lewis	-	19,992	(19,091)	901
National Lottery Community Fund	2,871	14,780	(15,777)	1,874
Pilkington Charities Fund	486	-	(-)	486
Postcode Lottery	-	19,992	(18,784)	1,208
Police Property Act	-	2,000	(1,680)	320
Skelton Bounty	154	-	(39)	115
Steve Morgan Foundation	-	5,000	(4,036)	964
Trusthouse Charitable Foundation	12,127	-	(11,111)	1,016
Youth Play	-	4,000	(3,600)	400
	<u>234,971</u>	<u>136,321</u>	<u>(191,025)</u>	<u>180,267</u>

These are monies given to the charity to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

**Big Lottery Fund Grant** – Building Links: upgrading of the facilities to provide a multi-cultural community centre and develop social cohesion through the provision of recreation, social, welfare and learning activities and services. Toward salaries of the Community Development Worker, Project Co-ordinator, the Caretaker and freelance youth worker fees plus project's general cost.

**Beautiful Ideas Co** – Towards community health needs research

**MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**  
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**CAF–** Towards projects core running costs

**Clothworkers Foundation** – grant towards the refurbishment of a new community centre capitalised previous year.

**Community Donations** – funds collected from the community to support the running costs and refurbishment of building

**Community Foundation** – men's health promotion activities and health and wellbeing activities for women.

**Eleanor Rathbone Charitable Trust** – Contribution towards ESOL course and equipment

**John Moores Foundation** – Contribution towards Youth and play project

**Liverpool City Council – Communities Resource Grant:** Funding towards core running costs.

	2021	2020
	£	£
Salaries & on costs	-	1,145
Maintenance & repairs	-	593
Utilities (heat/light/water)	348	344
Insurance	645	1,271
Cleaning & Waste Removal	250	-
Telephone/internet	397	483
<u>Repairs</u>	2,736	-
Stationery	661	767
Bank charges	-	397
Depreciation	9	11
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<b>TOTAL</b>	<b>5,046</b>	<b>5,011</b>
	=====	=====

**Liverpool City Council (Councillors Fund)** – Towards meals cost as a response to covid-19

**Liverpool City Region Cares** – Towards meals cost as a response to covid-19 and projects core costs

**LCC Austin Smith** – Towards the cost of PEP as response to covid-19

**Martin Lewis** – Towards meals cost as a response to covid-19

**National Lottery Community Fund** – Contribution towards 'Building Links' project

**Pilkington Charities Fund** – Contribution towards equipment and running costs.

**Postcode Lottery** – Towards meals cost as a response to covid-19

**Police Property Act** – Crime prevention cost as a response to covid-19

**Skelton Bounty** – Contribution towards equipment and activities

**Steve Morgan Foundation** – Towards meals cost as a response to covid-19

**Trusthouse Charitable Foundation** – Contribution towards environmental improvement.

**Youth Play** – for youth activities and freelance youth worker fee

**MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**  
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**10. Related Party**

There were no material related party transactions during the year which require disclosure.  
(2020: None)

**11. Guarantees and Other Financial Commitments**

There were no financial commitments at the end of the year. (2020: None)