

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION

TRUSTEES' REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 31st MARCH 2022

Charity Registration No. 1043679

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The trustees are pleased to present their annual report for the year ended 31st March 2022.

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) as amended for accounting periods commencing from 1st January 2019.

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

Merseyside Somali and Community Association (MSCA) has continued to deliver its services to its beneficiaries and service users in another challenging year where the impact of the Covid-19 pandemic was still rigid and apparent.

The dedication of our staff and volunteers and generosity of our respected funders have made the impossible possible and achievable.

The relaxation of Covid-19 restriction enabled MSCA to gradually resume some of the suspended activities such as the day centre service, leisure, and socialising activities in November 2021. One-to-one advice and advocacy were fully re-instated from the centre.

Training sessions and youth activities are fully resumed though some were still delivered online and via zoom to accommodate the largest number of participants.

Women ESOL and sewing classes yet to be recommenced due to the poor health of the volunteer who leading these activities and we are doing our best to recruit a replacement.

The Community Champion Project: - Community Champion project was one of our greatest achievements this year alongside our Partner organisation Kaalmo Youth Development. The project has enhanced, and increased Covid-19 vaccination up take. MSCA has recruited two competitive and professional community champion outreach workers that educated community members about the benefits of having Covid-19 vaccinations, corrected misconceptions, and myths about covid-19 vaccinations. The outreach worker worked in partnership with other community champion outreach workers from another eleven community organisations delivering the community champion programme across the city.

Youth Mental health Awareness Sessions: - MSCA has successfully delivered Youth mental health awareness sessions between August 2021 and February 2022 to raise youth mental health awareness as a direct impact of Covid-19 pandemic this was widely attended by the youth aged between 12 to 19 years old. The sessions were delivered by our experienced mental health Practitioners and freelance youth worker. Those sessions have been funded by the National Lottery Award for All and Granby Toxteth Consortium.

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Youth Educational Enhancement & Parents educational Awareness: - Awareness sessions were the aim is to improving educational choices and enabling them to make the right choices when they are choosing their GCSE subjects that fulfil their potentials. It is also guides participants in taking the right paths to higher education by making informed and right choice. Graduate Somalis trainers have delivered those sessions to set a practical example for the Somali youth.

The sessions shade light on the importance of parents' role and their involvement in their children's different key educational stages. The sessions paid particular attention to importance of communication between home and school and importance of attending parents' evening which the most important and informative means of communication between teachers and parents. The sessions also addressed how parents can assist their children to make the desirable choices that will enhance their educational attainment and fulfil their potentials.

Activities:

- Welfare right benefits advice and information
- Lunch club
- Leisure & Socialising activities
- Youth Activities
- Housing, immigration. Education and health advice and information
- Sign posting to other essential services and agents

Partnership Network:

- Kaalmo Youth Development
- Granby Toxteth Foundation
- LCVS
- Merseyside Police
- Black Feast
- Turkish Madrassah
- Somaliland Women & Children Group

FINANCIAL REVIEW

Total income for the year was £125,263 (2021: £136,321) of which £123,303 (2021: £136,321) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £172,151 (2021: £194,011), including depreciation of £53,842 (2021: £53,464) leaving a deficit in the year of £46,888 (2021: deficit £57,690).

At 31st March 2022 the charity's reserves stood at £136,719 (2021: £183,607); £132,472 (2021: £180,267) of which were restricted funds.

RISK MANAGMENT

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 redundancy provision and one month of running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £4,247. The charity requires £3,193 redundancy provision and £1,053 for one-month total running costs (Total £4,246).

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

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

- Securing continuation funds
- Creating income generation channels (taxi project in the pipeline)
- Enhancing services and creating focussed new services

STRUCTURE GOVERNANCE AND MANAGEMENT

Merseyside Somali and Community Association is a registered charity, number 1043679 formed 26th January 1995.

The Governing Document is a constitution adopted on 14th October 1979, and as amended on 13th December 1994 and amended by resolution on 16th 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 31ST MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Merseyside Somali and Community Association		
Charity Number	1043679		
Address & Office	145 Granby Street Liverpool L8 2UR		
Trustees	M H Ege		
	A Farah	Treasurer	
	M H Ibraahim		(Appointed 6 th June 2022)
	A Mohamoud	Chair	(Appointed 6 th June 2022)
	Ali H Mohamoud		
	D O Salih	Secretary	
	H Warsame		(Resigned 19 th April 2022)
Independent Examiner	Paula Sanchez ACCA C/o LCVS 151 Dale Street Liverpool, L2 2AH		
Bankers	NatWest Bank 5 Oxford Street, Liverpool, L7 7HL		

Signed on behalf of the Trustees

A. A. Farah

A Farah – Trustee and Treasurer

Date: 22nd December 2022

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 31st March 2022 which are set out on pages 6 to 21.

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: **9th January 2023**

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

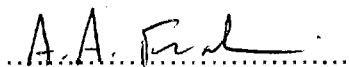
	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
Income and endowments from:		£	£	£	£
Charitable activities	2a	1,960	123,303	125,263	136,321
Total income		1,960	123,303	125,263	136,321
Expenditure on:					
Charitable Activities	3	1,053	171,098	172,151	194,011
Total expenditure		1,053	171,098	172,151	194,011
Net income/(expenditure), net movement in funds		907	(47,795)	(46,888)	(57,690)
Total funds brought forward	8, 9	3,340	180,267	183,607	241,297
Total funds carried forward	7-9	4,247	132,472	136,719	183,607


The notes on pages 8 to 21 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 31ST MARCH 2022

	Notes	31 st March 2022		31 st March 2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	4		117,622		167,620
Current assets					
Debtors	5	3,678		-	
Cash at bank and in hand		16,641		16,687	
		-----		-----	
		20,319		16,687	
Current liabilities					
Creditors: amounts falling due within one year	6	(1,222)		(700)	
		-----		-----	
Net current assets			19,097		15,987
			-----		-----
Total assets less current liabilities			136,719		183,607
			=====		=====
Funds:					
			£		£
Unrestricted funds	7, 8		4,247		3,340
Restricted funds	7, 9		132,472		180,267
			-----		-----
			136,719		183,607
			=====		=====

Approved by the Trustees on: 22nd DECEMBER 2022


A Farah - Trustee


A Mohamoud - Trustee

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

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) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

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

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt 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 accrual's 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 31ST MARCH 2022

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 accrual 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 relates 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 31ST MARCH 2022

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 accrual's 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 31ST MARCH 2022

2. Income and endowments from:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
a. Charitable activities				
Big Lottery Fund Grant	-	-	-	34,531
Beautiful Ideas co	-	-	-	3,000
CAF	-	-	-	5,400
Eleanor Rathbone Charitable Trust	-	-	-	3,000
Granby Toxteth Development Trust	-	12,000	12,000	-
John Moores Foundation	-	-	-	4,000
Kitchen hire	560	-	560	-
Liverpool City Council	-	500	500	-
Liverpool City Council – Communities Resource Grant	-	5,000	5,000	5,000
Liverpool City Council – Community Champions	-	39,992	39,992	-
Liverpool City Council (Councillors Fund)	-	-	-	2,100
Liverpool City Council (Youth Inspiring)	-	2,050	2,050	-
Liverpool City Region Cares	-	-	-	13,176
LCC Austin Smith	-	-	-	350
Martin Lewis	-	-	-	19,992
Mayoral Fund	-	6,217	6,217	-
National Lottery Awards for All	-	9,560	9,560	-
National Lottery Community Fund	-	31,984	31,984	14,780
Steve Morgan Foundation	-	-	-	5,000
Postcode Lottery	-	-	-	19,992
Police Property Act	-	-	-	2,000
Room hire	1,400	-	1,400	-
Trusthouse Charitable Foundation	-	16,000	16,000	-
Youth Play	-	-	-	4,000
Total	1,960	123,303	125,263	136,321

Income from charitable activities in 2021 comprised £nil unrestricted funds and £136,321 related to restricted funds

3. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Total 2021 £
To provide facilities in the interest of social welfare for recreation leisure time.	108,575	63,576	172,151	194,011
	=====	=====	=====	=====

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

a. Analysed as follows:

	2022	2021
	£	£
<i>Direct charitable expenditure:</i>		
Salary staff costs	59,801	36,670
Pension	1,317	637
Building running costs	15,447	13,034
Sessional fees	22,427	36,100
Kitchen costs	1,040	-
Volunteer expenses	200	800
Activities and trips	4,930	980
Venue hire	1,480	-
Speaker fees	340	-
Food and refreshments	1,593	38,720
	108,575	126,941
	-----	-----
<i>Support & governance costs:</i>		
Salary staff costs	2,443	2,443
Office costs	2,325	4,150
Travel expenses	18	1,010
Consultancy fees	1,000	240
Professional fees	1,100	-
Insurance	1,006	1,048
Bad Debt	-	2,868
Website costs	73	-
Training	280	-
Sundry expenses	31	-
Loss on disposal of tangible fixed assets	236	-
Bank charges	21	-
Computer Costs	-	800
Payroll fees	381	347
Accountancy	820	700
Depreciation	53,842	53,464
	63,576	67,070
	-----	-----
Total expenditure on charitable activities	172,151	194,011
	=====	=====

£171,098 (2021: £191,336) of the above expenditure is restricted expenditure

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

b. Staff Costs and Numbers

	2022	2021
	£	£
Gross wages and salaries	62,244	36,900
Social security costs	-	2,213
Pension	1,317	637
	63,561	39,750
	=====	=====

c. Particulars of employees:

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

	2022	2021
	2.6	1.4
	=====	=====

No employee received emoluments of more than £60,000 (2021: 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 (2021: £nil)

4. Tangible fixed assets

	Freehold Property	Equipment	Fixtures and Fittings	Total
	£	£	£	£
Cost				
Balance at 1 st April 2021	528,084	3,725	9,357	541,166
Additions in the year	-	-	4,080	4,080
Disposal in the year	(-)	(-)	(1,114)	(1,114)
	528,084	3,725	12,323	544,132
	=====	=====	=====	=====
Accumulated Depreciation				
Balance at 1 st April 2021	365,093	1,824	6,629	373,546
Charge for the year	52,510	475	857	53,842
Disposal in the year	(-)	(-)	(878)	(878)
	417,603	2,299	6,608	426,510
	=====	=====	=====	=====
Net Book Value at 31st March 2022	110,481	1,426	5,715	117,622
	=====	=====	=====	=====
Net Book Value at 31 st March 2021	162,991	1,901	2,728	167,620
	=====	=====	=====	=====

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

There were no material commitments at the year-end (2021: none)

5. Debtors

	2022	2021
	£	£
Prepayments	3,678	-
	=====	=====

6. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,097	700
Net salary	125	-
	-----	-----
	1,222	700
	=====	=====

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

7. Analysis of net assets between funds

2022	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	207	1,040	1,247
Liverpool City Council - Land Donation	3,000	-	3,000
	-----	-----	-----
	3,207	1,040	4,247
		-	
Restricted Funds			
Clothworkers Foundation	6,000	-	6,000
Community Donations	280	-	280
Community Foundation	286	-	286
Eleanor Rathbone Charitable Trust	215	-	215
Granby Toxteth Development Trust	-	10,000	10,000
Liverpool City Council – Communities Resource Grant	413	-	413
Liverpool City Council – Community Champions	643	-	643
Mayoral Fund	-	5,507	5,507
National Lottery Awards for All	-	2,550	2,550
National Lottery Community Fund	103,018	-	103,018
Skelton Charity	87	-	87
Steve Morgan Foundation	771	-	771
Trusthouse Charitable Foundation	2,702	-	2,702
	-----	-----	-----
	114,415	18,057	132,472
	-----	-----	-----
	117,622	19,097	136,719
	=====	=====	=====

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

2021	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	340	-	340
Liverpool City Council - Land Donation	3,000	-	3,000
	-----	-----	-----
	3,340	-	3,340
Restricted Funds			
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	153,171	895	154,066
Pilkington Charities Fund	-	486	486
Postcode Lottery	-	1,208	1,208
Police Property Act	-	320	320
Skelton Charity	115	-	115
Steve Morgan Foundation	964	-	964
Trusthouse Charitable Foundation	-	1,016	1,016
Youth Play	-	400	400
	-----	-----	-----
	164,280	15,987	180,267
	-----	-----	-----
	167,620	15,987	183,607
	=====	=====	=====

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

8. Unrestricted Funds

2022	Funds At beginning of Year	<u>Movements in the year</u>		Funds at end of Year
		Income	Expenditure	
	£	£	£	£
General Fund	340	1,960	(1,053)	1,247
Liverpool City Council – Land Donation	3,000	-	(-)	3,000
	-----	-----	-----	-----
	3,340	1,960	(1,053)	4,247
	=====	=====	=====	=====

2021	Funds At beginning of Year	<u>Movements in the year</u>		Funds at end of Year
		Income	Expenditure	
	£	£	£	£
General Fund	3,326	-	(2,986)	340
Liverpool City Council – Land Donation	3,000	-	(-)	3,000
	-----	-----	-----	-----
	6,326	-	(2,986)	3,340
	=====	=====	=====	=====

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 31ST MARCH 2022

9. Restricted Funds

2022	Funds At beginning of Year	Movements in the year		Funds at end of Year
		Income	Expenditure	
	£	£	£	£
Beautiful Ideas Co	3,000	-	(3,000)	-
CAF	163	-	(163)	-
Clothworkers Foundation	9,000	-	(3,000)	6,000
Community Donations	350	-	(70)	280
Community Foundation	358	-	(72)	286
Eleanor Rathbone Charitable Trust	2,154	-	(1,939)	215
Granby Toxteth Development Trust	-	12,000	(2,000)	10,000
John Moores Foundation	3,667	-	(3,667)	-
Liverpool City Council	-	500	(500)	-
Liverpool City Council Austin Smith	350	-	(350)	-
Liverpool City Council – Communities Resource Grant	36	5,000	(4,623)	413
Liverpool City Council – Community Champions	-	39,992	(39,349)	643
Liverpool City Council (Councillors Fund)	689	-	(689)	-
Liverpool City Council (Youth Inspiring)	-	2,050	(2,050)	-
Liverpool City Region Cares	1,024	-	(1,024)	-
Martin Lewis	901	-	(901)	-
Mayoral Fund	-	6,217	(710)	5,507
National Lottery Awards for All	-	9,560	(7,010)	2,550
National Lottery Community Fund	154,066	31,984	(83,032)	103,018
Pilkington Charities Fund	486	-	(486)	-
Postcode Lottery	1,208	-	(1,208)	-
Police Property Act	320	-	(320)	-
Skelton Charity	115	-	(28)	87
Steve Morgan Foundation	964	-	(193)	771
Trusthouse Charitable Foundation	1,016	16,000	(14,314)	2,702
Youth Play	400	-	(400)	-
	180,267	123,303	(171,098)	132,472

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

2021	Funds At beginning of Year £	Movements in the year		Funds at end of Year £
		Income £	Expenditure £	
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	204,892	49,311	(100,137)	154,066
Pilkington Charities Fund	486	-	(-)	486
Postcode Lottery	-	19,992	(18,784)	1,208
Police Property Act	-	2,000	(1,680)	320
Skelton Charity	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
	234,971	136,321	(191,025)	180,267

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

Beautiful Ideas Co – Towards community health needs research

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

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

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

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

Granby Toxteth Development Trust - Contribution towards ‘Youth Mental Health’ project and youth play

John Moores Foundation – Contribution towards salaries costs

Liverpool City Council - Contribution towards activities

Liverpool City Council Austin Smith – Towards the cost of PEP as response to covid-19

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

	2022	2021
	£	£
Travel	8	-
Activities	1,757	-
Utilities (heat/light/water)	528	348
Insurance	-	645
Cleaning & Waste Removal	22	250
Telephone/internet	325	397
Repairs	464	2,736
Stationery	30	661
Professional fees	500	-
Rates	261	-
Accountancy	700	-
Depreciation	28	9
TOTAL	4,623	5,046
	=====	=====

Liverpool City Council – Community Champions – Contribution towards salaries, interpreting and translation costs

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

Liverpool City Council (Youth Inspiring) – Contribution towards ‘Youth Inspired’ events

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

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

National Lottery Awards for All – Contribution towards ‘Youth Mental Health’ project

National Lottery Community Fund – 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.

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

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

Skelton Charity – Contribution towards equipment and activities

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

Trusthouse Charitable Foundation – Contribution towards salaries and core costs

Youth Play – for youth activities and freelance youth worker fee

10. Related Party

There were no material related party transactions during the year which require disclosure.
(2021: None)

11. Guarantees and Other Financial Commitments

There were no financial commitments at the end of the year. (2021: None)