

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION

UNAUDITED TRUSTEES' REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 31st MARCH 2023

Charity Registration No. 1043679

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The trustees are pleased to present their annual report for the year ended 31st March 2023.

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) had gone through another year with many challenges post Covid-19. The rise of cost of living crisis impacted MSCA and its service users which led to notable increase in service demand with diminishing resources.

MSCA has returned to its full operational capacity during the 2022/23 financial year and delivered services that are essential to its beneficiaries. However, the core staff salaries grant has come to end on 31/10/2022 that resulted the loss of two important officers, the training and Community development officer and advocacy officer. Both officers, have kindly continue delivering their service on voluntary basis at no cost to community member.

Activities:

Advocacy, advice and information Service:

MSCA has continue delivering this drop-in service three days per week at intake rate of 3-5 individuals accessing service each day. The part-time Community engagement officer, trustees and volunteers have taken the responsibility after the Advocacy officer made redundant. The Advocacy officer has volunteered -as I mentioned above- to continue deliver those services once a week.

Community Champion Programme:

The programme has been extended for a further year with a particular focus on children and young people's Covid-19 vaccination and mental health impact of the Covid-19. The Community Champion worker reached out to 700 young persons and managed to persuade the majority of those youngsters to take Covid-19 vaccinations and raised their awareness of mental health impact that they encountered as a result of the Covid-19 pandemic.

Lunch Club:

The lunch club provides nurturing breakfast and lunch meals to 14 elderly service users and more than 25 other centre users 7 days a week. Since MSCA transferred the management of the kitchen to Private caterer the service standard has been upgraded and quality of food has significantly improved.

Socialising activities:

MSCA centre provides space for meaningful social activities in the centre during the afternoon Monday to Friday and 10: AM to 17: PM over the weekend. The activities varied from

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

socialising, playing cards and dominos. Both young older service user take part in those activities.

Youth Work:

MSCA youth worker delivers youth activities to the 7- 19 year olds once a week in the centre and from number of other venues. The youth engaged in football, basketball, walking sessions and digital play stations games.

Financial Situation:

MSCA continue delivering its services to community members with the financial support of the Liverpool City Council's Community Resource Unit, The big Lottery fund, Liverpool City Council's Community Champion Programme, Trust House Charity Foundation, Granby Toxteth Development Trust. The third year's funding period of Big Lottery Fund ended in October 2022 while Trust House Charity Foundation fund ended in January 2023. Also, during the financial 2022/23 MSCA has successfully secured Investment Loan from Kinder to setup Somali Taxi Project which would contribute to the creation of employment opportunities to number of Somali Community Members.

Staffing:

Staffing Level has been scaled down from November 2022 when the Training and Community Development Officer and Advocacy Worker made redundant after Big Lottery Fund ceased. Currently only operates with one part-time Community Engagement Officer and Part-time cleaner.

FINANCIAL REVIEW

Total income for the year was £95,631 (2022: £125,263) of which £88,199 (2022: £123,303) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £150,887 (2022: £172,151), including depreciation of £54,008 (2022: £53,842) leaving a deficit in the year of £55,256 (2022: deficit £46,888).

At 31st March 2023 the charity's reserves stood at £81,463 (2022: £136,719); £69,784 (2022: £132,472) 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 £11,679. The charity requires £0 redundancy provision and £1,466 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

- Maintain current level of services
- Applying to extend the Big Lottery funding for further 3 Years.

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- Exploring alternative and sustainable income sources.

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.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

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 M H Ibraahim A Mohamoud Ali H Mohamoud D O Salih H Warsame	Treasurer Chair Secretary	(Appointed 6 th June 2022) (Appointed 6 th June 2022) (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
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A Farah – Trustee and Treasurer

Date: 3rd November 2023
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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 2023 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: 7 November 2023

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Income and endowments from:		£	£	£	£
Donations and Legacies	2a	1,329	-	1,329	-
Charitable activities	2b	4,380	88,199	92,579	125,263
Other trading income	2c	1,723	-	1,723	-
Total income		7,432	88,199	95,631	125,263
Expenditure on:					
Charitable Activities	3	-	150,887	150,887	172,151
Total expenditure		-	150,887	150,887	172,151
Net income/(expenditure), net movement in funds		7,432	(62,688)	(55,256)	(46,888)
Total funds brought forward	9, 10	4,247	132,472	136,719	183,607
Total funds carried forward	8-10	11,679	69,784	81,463	136,719
		=====	=====	=====	=====

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 2023

	Notes	31 st March 2023 £	31 st March 2022 £
Fixed assets			
Tangible fixed assets	4	63,614	117,622
Current assets			
Debtors	5	6,171	3,678
Cash at bank and in hand		122,428	16,641
		-----	-----
		128,599	20,319
Current liabilities			
Creditors: amounts falling due within one year	6	(14,500)	(1,222)
		-----	-----
Net current assets		114,099	19,097
		-----	-----
Creditors: amounts falling due over one year or more	7	(96,250)	(-)
		-----	-----
Total net assets less current liabilities		81,463	136,719
		=====	=====
Funds:			
		£	£
Unrestricted funds	8, 9	11,679	4,247
Restricted funds	8, 10	69,784	132,472
		-----	-----
		81,463	136,719
		=====	=====

Approved by the Trustees on: 3rd November 2023


A Farah - Trustee


A Mohamoud - Trustee

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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 2023

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 2023

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 2023

2. Income and endowments from:

a. Donations and Legacies

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations	3,052	-	3,052	-
	=====	=====	=====	=====
	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
b. Charitable activities				
Granby Toxteth Development Trust	-	-	-	12,000
Granby Toxteth Development Trust	-	6,000	6,000	-
Youth Play Grant				
Kitchen hire	3,900	-	3,900	560
Liverpool City Council	-	39,992	39,992	500
Liverpool City Council Mayoral Fund	-	3,600	3,600	-
Liverpool City Council –				
Communities Resource Grant	-	5,000	5,000	5,000
Liverpool City Council – Community				
Champions	-	-	-	39,992
Liverpool City Council (Youth				
Inspiring)	-	-	-	2,050
Mayoral Fund	-	-	-	6,217
National Lottery Awards for All	-	-	-	9,560
National Lottery Community Fund	-	15,107	15,107	31,984
Room hire	480	-	480	1,400
Trusthouse Charitable Foundation	-	16,000	16,000	16,000
Writing on the Wall Ltd	-	2,500	2,500	-
	-----	-----	-----	-----
Total	4,380	88,199	92,579	125,263
	=====	=====	=====	=====

Income from charitable activities in 2022 comprised £1,960 unrestricted funds and £123,303 related to restricted funds

c. Other trading activities

	£	£	£	£
Fundraising Income	1,723	-	1,723	-
	=====	=====	=====	=====

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

3. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
To provide facilities in the interest of social welfare for recreation leisure time.	88,217	62,670	150,887	172,151
	=====	=====	=====	=====

a. Analysed as follows:

	2023 £	2022 £
<i>Direct charitable expenditure:</i>		
Salary staff costs	57,037	59,801
Pension	1,013	1,317
Building running costs	17,595	15,447
Sessional fees	3,800	22,427
Somali Appeal	1,750	-
Kitchen costs	-	1,040
Volunteer expenses	500	200
Activities and trips	500	4,930
Venue hire	860	1,480
Event Costs	3,985	-
Speaker fees	-	340
Food and refreshments	1,177	1,593
	-----	-----
	88,217	108,575
	-----	-----

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

<i>Support & governance costs:</i>	£	£
Salary staff costs	1,426	2,443
Office costs	2,251	2,325
Travel expenses	612	18
Consultancy fees	-	1,000
Professional fees	-	1,100
Insurance	1,243	1,006
Website costs	-	73
Training	-	280
Sundry expenses	300	31
Loss on disposal of tangible fixed assets	-	236
Bad Debts	1,389	-
Bank charges	245	21
Payroll fees	446	381
Accountancy	750	820
Depreciation	54,008	53,842
	62,670	63,576
	150,887	172,151

£150,887 (2022: £171,098) of the above expenditure is restricted expenditure

b. Staff Costs and Numbers

	2023	2022
	£	£
Gross wages and salaries	58,463	62,244
Social security costs	-	-
Pension	1,013	1,317
	59,476	63,561

c. Particulars of employees:

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

	2022	2022
	2.1	2.6

No employee received emoluments of more than £60,000 (2022: 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 (2022: £nil)

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

4. Tangible fixed assets

	Freehold Property	Equipment	Fixtures and Fittings	Total
Cost	£	£	£	£
At 1 st April 2022	528,084	3,725	12,323	544,132
Balance at 31st March 2023	528,084	3,725	12,323	544,132
Accumulated Depreciation				
At 1 st April 2022	417,603	2,299	6,608	426,510
Charge for the year	52,508	357	1,143	54,008
Balance at 31st March 2023	470,111	2,656	7,751	480,518
Net Book Value at 31st March 2023	57,973	1,069	4,572	63,614
Net Book Value at 31 st March 2022	110,481	1,426	5,715	117,622

There were no material commitments at the year-end (2022: none)

5. Debtors

	2023	2022
	£	£
Prepayments	6,171	3,678

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	750	1,097
Net salary	-	125
Other Creditor	13,750	-
	14,500	1,222

7. Creditors: amounts falling due over one year or more

	2023	2022
	£	£
Other Creditors	96,250	-
	96,250	-

Other Creditors includes a loan from Kindred of £110,000 payable from October 2023 over 48 months.

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

8. Analysis of net assets between funds

2023	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	156	8,523	8,679
Liverpool City Council - Land Donation	3,000	-	3,000
	-----	-----	-----
	3,156	8,523	11,679
		-	
Restricted Funds			
Clothworkers Foundation	3,000	-	3,000
Community Donations	224	-	224
Community Foundation	229	-	229
Eleanor Rathbone Charitable Trust	161	-	161
Granby Toxteth Development Trust- Youth Play	-	2,700	2,700
Liverpool City Council	-	1,922	1,922
Liverpool City Council – Communities Resource Grant	330	1,839	2,169
Liverpool City Council – Community Champions	514	-	514
Liverpool City Council Mayoral Fund	-	200	200
National Lottery Awards for All	-	2,550	2,550
National Lottery Community Fund	53,156	-	53,156
Skelton Charity	65	-	65
Steve Morgan Foundation	617	-	617
Trusthouse Charitable Foundation	2,162	-	2,162
Writing on the Wall Ltd	-	115	115
	-----	-----	-----
	60,458	9,326	69,784
	-----	-----	-----
	63,614	17,849	81,463
	-----	-----	-----

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	413	-	413

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Restricted Funds (continue)

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
	<u>114,415</u>	<u>18,057</u>	<u>132,472</u>
	<u>117,622</u>	<u>19,097</u>	<u>136,719</u>
	=====	=====	=====

9. Unrestricted Funds

2023	Funds At beginning of Year £	<u>Movements in the year</u>		Funds at end of Year £
		Income £	Expenditure £	
General Fund	1,247	7,432	(-)	8,679
Liverpool City Council – Land Donation	3,000	-	(-)	3,000
	<u>4,247</u>	<u>7,432</u>	<u>(-)</u>	<u>11,679</u>
	=====	=====	=====	=====

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
	<u>3,340</u>	<u>1,960</u>	<u>(1,053)</u>	<u>4,247</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 31ST MARCH 2023

10. Restricted Funds

2023	Funds At beginning of Year	<u>Movements in the year</u>		Funds at end of Year
		Income	Expenditure	
	£	£	£	£
Clothworkers Foundation	6,000	-	(3,000)	3,000
Community Donations	280	-	(56)	224
Community Foundation	286	-	(57)	229
Eleanor Rathbone Charitable Trust	215	-	(54)	161
Granby Toxteth Development Trust	10,000	-	(10,000)	-
Granby Toxteth Development Trust Youth Play Grant	-	6,000	(3,300)	2,700
Liverpool City Council Mayoral Fund	-	3,600	(3,400)	200
Liverpool City Council	-	39,992	(38,070)	1,922
Liverpool City Council – Communities Resource Grant	413	5,000	(3,244)	2,169
Liverpool City Council – Community Champions	643	-	(129)	514
Mayoral Fund	5,507	-	(5,507)	-
National Lottery Awards for All	2,550	-	-	2,550
National Lottery Community Fund	103,018	15,107	(64,969)	53,156
Skelton Charity	87	-	(22)	65
Steve Morgan Foundation	771	-	(154)	617
Trusthouse Charitable Foundation	2,702	16,000	(16,540)	2,162
Writing on the Wall Ltd	-	2,500	(2,385)	115
	<u>132,472</u>	<u>88,199</u>	<u>(150,887)</u>	<u>69,784</u>
	=====	=====	=====	=====

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

2022	<u>Movements in the year</u>			
	Funds	Income	Expenditure	Funds
	At beginning of Year £	£	£	at end of Year £
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)	-
	<u>180,267</u>	<u>123,303</u>	<u>(171,098)</u>	<u>132,472</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:

Beautiful Ideas Co – Towards community health needs research

CAF– Towards projects core running costs

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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.

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

Granby Toxteth Development Trust Youth Play Grant– Contribution towards youth play project.

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.

	2023	2022
	£	£
Travel	-	8
Activities	-	1,757
Utilities (heat/light/water)	1,484	528
Salaries	1,042	-
Cleaning & Waste Removal	-	22
Telephone/internet	-	325
Repairs	-	464
Event Costs	635	-
Stationery	-	30
Professional fees	-	500
Rates	-	261
Accountancy	-	700
Depreciation	83	28
TOTAL	3,244	4,623

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

Mayoral Fund – Contribution towards food & refreshments, Room hire, workshops etc.

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

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

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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

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

Writing on the Wall Ltd – Contribution towards general costs

Youth Play – for youth activities and freelance youth worker fee

11. Related Party

There were no material related party transactions during the year which require disclosure.
(2022: None)

12. Guarantees and Other Financial Commitments

There were no financial commitments at the end of the year. (2022: None)

MERSEYSIDE SOMALI AND COMMUNITY ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023**

(This page does not form part of the statutory financial statements)

	2023	2022
	£	£
INCOME		
Grant income	88,199	123,303
Donations	1,329	-
Fundraising	1,723	-
Kitchen hire	3,900	560
Room hire	480	1,400
	-----	-----
Total Income	95,631	125,263
	-----	-----
EXPENDITURE		
Charitable activities		
Staff salaries costs	58,463	62,244
Pension	1,013	1,317
Heat and light	6,633	2,536
Rates	1,400	261
Telephone and internet	1,935	1,552
Water	659	1,262
Printing, postage, stationery	316	773
Sessional fees	3,800	22,767
Kitchen costs	-	1,040
Volunteer expenses	500	200
Activities and trips	500	4,930
Event Costs	3,985	-
Consultancy fees	-	1,000
Professional fees	-	1,100
Travel expenses	612	18
Insurance	1,243	1,006
Food and refreshments	1,177	1,593
Repairs	7,988	11,366
Cleaning and waste removal	915	22
Venue hire	860	1,480
Training	-	280
Somali Appeal	1,750	-
Sundry expenses	300	31
Loss on disposal of tangible fixed assets	-	236
Bad Debts	1,389	-
Computer costs	-	73
Bank charges	245	21
Payroll fees	446	381
Accountancy	750	820
Depreciation	54,008	53,842
	-----	-----
Total expenditure on charitable activities	150,887	172,151
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Net (expenditure) for the year	(55,256)	(46,888)
	=====	=====