



Company No. 07405401

Charity No. 1154667

Council of Somali Organisations Ltd
(A company limited by Guarantee)

Annual Report and Financial Statements

For the year ended 31st March 2021

Council of Somali Organisations (CSO)

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Council of Somali Organisations Ltd Directors' and Trustees' Annual Report For the 12 months ending 31st March 2021

The Trustees are pleased to present their annual director's report together with the financial statements of the charity for the 12 months ended 31st March 2021, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Council of Somali Organisations Charity registration number 1154667
Company registration number	7405401
Registered office	10 Manor Gardens London N7 6LS

Board of Trustees

The trustees and directors who served during the period were as follows:

Dr. Idil Osman-Chair (elected 12th June 2019)
 Mr. Abdirahman Xirsi-Vice Chair (elected 28th March 2019)
 Mrs. Hanna Ali Al Khleifat (elected 28th March 2019)
 Mr. Shakiib Weheliye-Treasurer since 21st November 2019 (elected 12th June 2019)

Company Secretary	Mr. Kahiye Alim (Appointed 1 st November 2018)
Director	Mr. Kahiye Alim

Independent Examiner	BK COMMUNITY ACCOUNTANT LTD Chartered Certified Accountant Arches 420-421 Burdett Road, London. E3 4AA.
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Bankers	Barclays Bank Barclays Retail Banking 737 Barking Road Plaistow, London E19PL
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OUR PURPOSE AND ACTIVITIES

Established in 2010, the Council of Somali Organisations (CSO) is an independent National charity. We were launched to deliver capacity-building support to increase the operational effectiveness of organisations supporting the Somali community.

More broadly, today, we work to:

- ★ Help integrate Somalis Community in the wider UK society;
- ★ Improve their conditions and quality of life;
- ★ Represent their interest and voice(s) when it comes to shaping policy that affects them.

We do this by delivering capacity building support to member voluntary and community organisations, events, by undertaking research and campaign or policy work and through empowerment training for the benefit of the Somali Community in the UK.

THE NEW RESTRUCTURE – 2020 Themes, Objectives, Outputs & Structures

The CSO has evolved over the last few years and reacted to changes in demand, needs, problems and policies which affect the Somali Community in the UK. Although it has successfully supported organisations and individuals for over 10 years, it now becomes more proactive in its approach, more strategic in what it offers and stronger in its demonstration of its expertise and knowledge.

CSO has become the leading equalities organisation representing the interest of the Somali community.

CSO has undergone major restructuring and changes with the appointment of a Somali speaking director after 8 years and professionalization of the Board of Trustees. CSO has also its first ever woman Chair and a gender balanced board.

The proposed change to the structure represents a more coherent and coordinated approach to a rapidly changing environment. The use of a 'themed' based model will allow new projects, activities and interventions to be managed strategically and focused on pertinent issues facing the Somali community and Somali organisations in the UK over the next three years.

Four distinct but connected themes will oversee the operational delivery of projects and activities, reporting directly to the Director, allowing him to manage and lead and be more visible in the sector. The CSO's Board as result of the Member's Needs Assessment conducted in 2019 and a review of CSO's objectives has identified that the four major strategic themes for the next 3 years are;

- *Education;*
- *Employment;*
- *Health and Wellbeing;*
- *and with the overarching theme of Criminal Justice across.*

Each theme has a Working subgroup from CSO's members will have a combination of paid staff and volunteers with at least one allocated board member.

With this in mind, CSO will endeavor to ensure that each theme has a strategic person from the board allocated to it – this will serve a dual purpose – supporting each theme to function with the vision and mission in mind as well as ensuring that the individual themes are continuously feeding into the organisations planning.

In addition, CSO members will be aligned to specific themes – allowing for a strong cohort involved and representing each theme. This will give focus for member organisations and a more efficient use of time and capacity. (Each member can be aligned to more than one theme as long as their core work is linked).

Each themed department/subgroup will have three core functions: **Policy, Voice and Development.**

Council of Somali Organisations Ltd

1. **Policy:** To be able to respond and influence policies at local and national level including participating in consultations, writing reports and producing briefing papers as well as producing action research.
2. **Voice:** To be able to express and represent the needs, issues and narrative of the Somali community and Somali community organisations. To be able to develop a collective voice at various platforms including social media, events, reports, consultations, Government level, mainstream media etc.
3. **Development:** to develop the skills and capacity of the Somali community sector. This should be done from two separate but overlapping avenues: Leadership development and organization development and should be done via a range of tools, i.e. training, coaching, action learning and mentoring. It is important to develop both the people and the structures.

Training and workshops should include the standard capacity building topics as there is continued need for these (Writing better Funding Applications, Monitoring and evaluation, perfecting pitches, H&S, Safeguarding, governance, strategic planning etc.), however there is a gap in areas such as marketing, messaging, social media, networking etc.

Objectives & Activities (Actions):

Objective 1 - Research

Action: produce an annual report, launched at CSO's annual conference. Produce quarterly reports on the thematic priorities that are circulated throughout the membership. Use research evidence in key meetings, boards, and other fora.

Objective 2 – Partnership

Action: to foster an environment of partnership and collaboration, creating opportunities

for people to work together for the good of the Somali community.

Objective 3 – Leadership and professional skills

Action:

1. Organising, amplifying and articulating the collective voice and needs of the Somali Community at Local, Pan-London and National level.
2. Building bridges within the Somali Community and also with the wider BAME communities.
3. Enabling the environment for the development of community leadership, especially women.

Our vision

To achieve cohesive, integrated and successful Somali communities.

Our mission

To provide a strong, collective and credible voice for Somali communities in the UK and to articulate the aspirations and interests of Somali communities.

Our strategic objectives:

Our work is underpinned by the following strategic objectives:

- ★ We will provide a local network group that encourages and enables members of the Somali community to participate more effectively with the wider community;
- ★ We will increase or coordinate opportunities for members of the Somali community to engage with service providers, to enable those providers to adopt services;
- ★ We will provide education and information to support and enable the Somali community to maximise education opportunities;
- ★ We will raise public awareness of the issues affecting the Somali community and their children, both generally and in relation to their social exclusion;
- ★ We will provide development support, forums, advocacy and general support to better meet the needs of that community.

Our achievements & performance

Key Summary Achievements for the year 2020 to 2021:

1. CSO's membership has increased by 95% since the start of the pandemic from 110 to 215 across 12 metropolitan cities.
2. We have identified 39 Somali led Mosques who have joined CSO.
3. We have delivered the Resilience Training to 36 Somali led CVO's including 4 Somali led Mosques.
4. We have delivered Bid writing support to 22 Somali led CVO's including 2 Somali led Mosques
5. We have trained 223 participants in Benefits & Social Welfare law to build resilience in community advice services from September 2020.
6. We have the first ever UK Wide Somali Community Hub website and APP.
7. We have embedded CSO's online training infrastructure across 12 metro cities and across 90 Somali led CVO and Mosque by distributing tablets and headsets.
8. We have produced 5 videos and co-produced two videos for the Somali Community in the UK.

In response to the Pandemic, CSO has responded with an ambitious program of resilience and capacity building for its membership. We have also reached out to all our communities across 12 metropolitan areas by visiting and having dialogue with them. This has resulted in the phenomenal growth in membership.

We are grateful to TNLCF, Trust for London, National Emergencies Trust, City Bridge Trust, People's Postcode Trust, The Clothworkers Trust and UK Community Foundation for supporting CSO and the Somali Community in the UK.

★ CSO Capacity Building Program- Support for Members, Training and Information

The funding received has enabled CSO to do the following;

- ❖ The delivery of support of information to the Somali Community UK wide,
- ❖ Support the infrastructure needs of CSO- Social Media, Website & CRM development
- ❖ The coordination of targeted fund raising support for members
- ❖ Delivery of the Resilience Training - Benefits & Social Welfare Law
- ❖ Coordination with Members in getting information to Somali Community
- ❖ Coordination of the Needs Assessment of Somali Mosques in the UK.
- ❖ Continues Needs Assessment of the Membership with 5 surveys.

Resilience Training

The original plan was to deliver training to 30 organisations and 300 volunteers including unemployed Somali Graduates in cohorts of 20 x 15 sessions. The training started on 28th September 2020 is continuing until the end of March 2021. The training was delivered by AdviceUK and The Benefits Training Company.

The format of the training was the delivery over 10 consecutive days of half days with two cohorts every two weeks. We have delivered the training to 36 organisations and 223 staff and volunteers.

★ Housing Law and Mental Health Training Videos

We are on track to produce the two videos. These will be available to registered participants and organisations and be made available on CSO Website and Youtube channel.

★ Mosques

We have identified 39 Somali mosques in England and Wales in 12 metro cities. We have established links with all of them and of these four have participated in the Resilience Training program to train 16 of their Imams, staff and volunteers. We designed a needs assessment analysis questionnaire with the assistance of the Muslim Council of England and two Somali Local Councilors and have completed the report to be published June 2021.

We have also obtained funding from the LCRF Wave 4 to work with 20 Somali led mosques in London on supporting them with advocating for the benefits of the Covid-19 Vaccine.

★ Infrastructure for Information dissemination

In response to the Pandemic, CSO had invested significantly in technology and equally given that our membership is spread across 12 metropolitan areas in the UK this was a strategic decision.

We have commissioned and deployed the following infrastructure for information, advice and support for the Somali Community in the UK;

- UK Somali Community Hub website
- CSO Website
- CSO Somali Community APP [funded by Trust for London under LCRF Wave 3].
- Salesforce CRM and its integration with the two websites and APP.

We have invested significantly in the development of CSO capabilities and capacity to deliver services, membership management infrastructure and community information.

★ Video Content for UK Community Hub and CSO

We have obtained funding from TNLCF, People's Postcode Lottery and City Bridge Trust for the development of video content.

With the above, we aim to produce the following;

- Myth-busting video on the CoronaVirus vaccine supported by the Mosques and Somali Medical doctors.
- Hero Content to show the positive contributions of the Somali Community in the UK.
- Video Documentary on the Impact of Covid-19 on Somali led CVO's in the UK.

★ Infrastructure for Training

We have distributed 200 tablets and headsets to our membership. Our membership has increased from 110 to 215 since April 2020 as word of our work spreads through the Somali Community.

★ Support for CSO Members to Access Funding grants

CSO's 200+ members have accessed CSO's panel of 30 Freelance Bid writers from November 2020. We have held 5 rounds of bid support and have completed 22 funding applications. Each organisation so far has been supported in writing the following:

- Annual budget with core costs identified from 12 months bank statements.
- Project budget taking into account their core costs.
- Management Accounts if they have no previous experience of annual accounts.
- Bid writing.

We are on track of the original target of 45 organisations to be supported with bid writing subject to funding opportunities which have diminished.

★ CSO Infrastructure Re Office

CSO was previously based in shared office space run by Voluntary Action Islington. Since the Covid-19 regulations came in on March 2020, we have operated from home and only at the beginning of October 2020, it became clear that the space at VAI was no longer viable for it to be used as an appropriate office given the shrinkage of distancing requirements. On 1st December 2020, we signed a lease agreement for bigger office space at 10 Manor Gardens. London N7 6LS.

★ CSO Staffing levels

We now have a total of 8 staff and 3 consultants who are working across the organisation [from staff level of 3 at March 2020].

Somalis in the UK

The United Kingdom (UK) is home to the largest Somali community in Europe, with an estimated 98,000 Somali-born immigrants residing in the UK in 2016 according to the Office for National Statistics. The majority of these live in England, with the largest number found in London. Smaller Somali communities exist in Birmingham, Bristol, Manchester, Liverpool, Leicester, Milton Keynes, Sheffield and Cardiff.

The earliest Somali immigrants in the UK were lascars, seamen and merchants who arrived in the 19th century. A second small group of seamen came during the Second World War with the Royal Navy, and stayed in search of employment. During the 1980s and 1990s, the civil war in Somalia led to a large number of Somali immigrants, comprising the majority of the current Somali population in the UK.

Between 1985 and the end of 2006, Somalia was consistently one of the top ten asylum applicant producing countries in the UK.¹⁰ Asylum applications by Somalis to the UK rising from 305 in 1988 to a peak of 7,495 in 1999 and then dropping to 1,845 in 2006. The Somali community represents one of the largest Muslim groups in the UK. The Somali community in the UK includes British citizens, refugees, asylum seekers, persons granted exceptional leave to remain, irregular migrants, and Somalis who have moved to Britain after being granted refugee status in other European states.

According to the 2011 Census, 36 percent of Somali-born residents of England and Wales arrived in the UK during the 1990s. The majority (57 per cent) arrived after 2001, with around 25 per cent arriving between 2001 and 2003.

There is an estimate of 463,000 Somalis in the United Kingdom (ONS, 2019). Somali communities in the UK are facing significant equalities challenges. Somali organisations have called on authorities for responses on how to address ethnic health inequalities experienced by these communities and for improved consideration of social value in public sector health and social care commissioning.

Services to the public

The Council of Somali Organisations provides benefit by improving the lives of the public through our support of community organisations across the London region, through training, mentoring, advice and guidance for staff, volunteers and trustees and through promoting equality, social justice and inclusion of the communities that we serve.

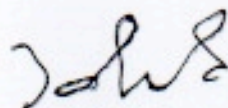
Almost all of our member VCOs provide front line services to the public, and in particular to members of the Somali community, so as to address disadvantage, inequality, social injustice and poverty. Our events, advocacy and seminars dealt with a number of public issues including cohesion, mental health and wellbeing, crime, drugs and substance misuse, welfare benefits, housing, immigration, refugee support, radicalisation and prevent agenda (government anti-terrorism programme). In addition to capacity building and research activities, CSO works to influence policy and to do this effectively we represent the voice and interest of the Somali community at a number of forums including the Mayor of London's Migrant and Refugee Forum. In addition, we deliver roundtable discussions and forums on social and economic issues as they impact on Somali communities. The information gathered, together with the evidence from our research activities, is used to inform decision-making impacting the development of the Somali community in England. Some events delivered by CSO and also in partnership with other second tier organisations for example Islington Refugee Forum, Black Training Enterprise Group, and Evelyn Oldfield Unit.

Public benefit statement

In shaping our objectives for the year and planning our activities, the Trustees have considered S.17 of the Charities Act 2011 and the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising from the charity's activities.

Risk Management

The trustees have assessed the major risks to which the Council of Somali Organisation is exposed and are satisfied that systems are in place to mitigate exposure to the major risks including maintaining a risk register, which is reviewed annually.



Dr. Idil Osman-Chair

Date - 20/05/2021

**Independent Examiner's Report to the trustees of Council of Somali
Organisations Ltd
Year ended 31st March 2021**

I report to the trustees on my examination of the financial statements of Council of Somali Organisations ('the charity') for the year ended 31st March 2021

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for Independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

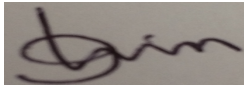
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants (ACCA), which is one of the listed bodies.

I have completed my examination; I confirm that no matters have come to my attention in connection with the examination giving me cause to believe;

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. The financial statements have not been prepared in accordance with the methods and principles of the statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial

Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 20/05/2021

**Md Iqbal Hossain MBA, ACCA
BK COMMUNITY ACCOUNTANT LTD
Chartered Certified Accountant
Arches 420-421 Burdett Road, London. E3 4AA.**

Council of Somali Organisations Ltd
Company Limited by Guarantee
Statement of Financial Activities
(Including income and expenditure account)
31st March 2021

Incoming / Expenditure Resources	Note	Unrestrict ed Funds	Restrict ed Funds	TOTAL Funds 2021	TOTAL Funds 2020
Income from:		£	£	£	£
Donations and Legacies	8	-	426,466	426,466	64,867
Charitable activities:					
Training, events, capacity building and business mentoring	9	947	-	947	1,755
Investment Income	10	3	-	3	-
Total Income		950 =====	426,466 =====	427,416 =====	66,622 =====
Expenditure on:					
Fundraising	11		2,880	2,880	7,720
Charitable Activities:	11		378,040	378,040	
Training, events, capacity building and business mentoring	11	2,977	23,011	25,988	74,732
Total expenditure		2,977 =====	403,931 =====	406,908 =====	82,452 =====
Net Income / (expenditure) & net movement in funds		(2,027) =====	22,535 =====	20,508 =====	(15,830) =====
Reconciliation of funds:					
Total funds brought forward		10,691 =====	24,971 =====	35,662 =====	51,492 =====
Total funds carried forward		8,664 =====	47,506 =====	56,170 =====	35,662 =====

The statement of financial activities includes all gains & losses recognised in the year. All income and expenditure derive from continuing activities. The notes on page 17 to 26 form part of these financial statements.

**Council of Somali Organisations Ltd
Company Limited by Guarantee
Statement of financial position
31st March 2021**

FIXED ASSETS	Note	2021	2020
		£	£
Tangible Fixed Assets	19	-	-
Current Assets			
Cash at Bank and hand		152,185	15,998
Debtors	16	10,600	26,155
Total Current Assets		162,785	42,153
Current Liabilities			
Creditors: Amounts falling due within one year	17	(10,887)	(6,491)
Advance Received from Funder within the year	18	(165,921)	
Net current Assets		(14,023)	35,662
Total Assets		56,170	35,662
Funds of the charity:			
Restricted Funds	21	47,506	24,971
Unrestricted Funds:	21		
General funds		8,664	10,691
Total Funds		56,170 =====	35,662 =====

For the year ending 31st March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small Companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the board of trustees & authorised for issue on 20/05/2021, and are signed on behalf of the board by:

Signed

Name: Dr Idil Osman, (Chair & Trustee)

Council of Somali Organisations Ltd

Company Limited by Guarantee

Statement of cash flows

For the year ended 31 March 2021

	Note	2021	2020
	£	£	£
Net cash provided by / (used) operating activities	22	59,025	(40,518)
Cash provided by /(used in) investing activities	19	(88,758)	-
Cash provided by /(used in) financing activities	18	165,921	-
Change in cash and cash equivalents in the year	23	136,187	(40,518)
Cash and cash equivalents at the beginning of the year		15,998	56,516
Cash and cash equivalents at the end of the year		152,185 =====	15,998 =====

Council of Somali Organisations Ltd
Company Limited by Guarantee
Notes to the financial statements
Year ended 31st March 2021

1. General Information

The Charity is a private Company Limited by Guarantee, registered in England & Wales and a registered charity in England & Wales. The address of the registered office is Second Floor, 200a Pentonville Road, London, N1 9JP.

Statement of Compliance

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (charities SORP(FRS 102)) and the charities Act 2011.

2. Accounting policies

Incoming resources

Voluntary income and donation are included in incoming resources when they are receivable except when the donors specify that they must be used in future accounting periods or donor's conditions have not been fulfilled, then income is deferred. The income from fundraising ventures is shown gross.

Donated services and facilities

Income from donated services and facilities is included in incoming resources at a valuation, which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised when there is no financial cost borne by a third party.

Resources expended

Resources expended are included in the statement of financial activities on an accrual's basis, inclusive of any VAT, which cannot be recovered. Expenditure, which is directly attributable to specific activities, has been included in these cost categories, where costs are attributable to more than one activity, they have been apportioned across the cost of generating funds on a basis consistent with the use of these resources. Cost of generating funds includes salaries, direct expenditure and overhead costs of the staff who promote fundraising including events. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Funds

Restricted funds are to be used for specific purpose as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund together with a fair allocation of management and support costs.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income & expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemption: - No cash flow statement has been presented for the company.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purpose.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub- classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity: it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipts is probable, its amount can be measured reliably.
- Legacy income is recognised when receipt is probable, entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of assets, less its residual value, over the useful economic life of those assets as follows:

Furniture & equipment	- 20% reducing balance
Telephone System	-33.33% Straight-line
Method	

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

3. Limited by guarantee

The company is limited by guarantee without share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

4. Pensions and other post - retirement benefits

All staff has been offered a pension contribution recognised by HMRC. All staff has opted out so there are no pension assets to administer and there is no other post – retirement benefits funded by the charity.

5. Investment Income

6. None Funds are held in a non-interest-bearing bank account. There are no bank charges associated with the account and trustees believe the achieve value for money in respect to the services provided by the bank.

7. Financial Instruments:

Carrying amount: Debt instruments on the balance sheet represent real and fair value. Financial liabilities on the balance sheet represent real and fair value.

8. Income from donations and legacies

Grants, donations and legacies:	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Trust for London	-	50,000	50,000	50,000
Trust for London (LCRF)	-	25,000	25,000	-
BBC CIN	-	4,934	4,934	9,867
People Postcode	-	9,940	9,940	-
Clothworkers Foundation	-	10,000	10,000	-
LCRF Infrastructure Support	-	5,000	5,000	-
City Bridge Trust	-	28,583	28,583	-
National Lottery (TNCLF)	-	262,591	262,591	-
UK Community Foundation	-	13,168	13,168	-
London Community Foundation (wave 4)	-	5,000	5,000	-
City Bridge Trust Top UP	-	12,250	12,250	-
GLA	-	-	-	5,000
TOTAL	=====	=====	=====	=====

9. Income from Charitable Activities

	Un-restricted	Restricted	2021	2020
	£	£	£	£
Other Income	947	-	947	255
Hear Equality	-	-	-	-
Refugee council RCO Forum	-	-	-	1,500
TOTAL	947 =====	- =====	947 =====	1,755 ===== =

10. Income from Investments

	Un-restricted	Restricted	2021	2020
	£	£	£	£
Bank Interest	3	-	3	-
Total	3 =====	- =====	3 =====	- =====

11. Analysis of Expenditure

	Costs of raising funds	Direct Charitable expenditure	Governance costs	Support costs	Total 2021	Total 2020
Remuneration/Salary (13)	-	116,396	-	2,100	118,496	51,906
Sessional staff (13)	2,880	-	-	3,932	6,812	4,320
Staff pension (13)	-	-	-	1,663	1,663	46
Volunteer expenses	-	-	-	-	-	780
Premises & administration	-	20,458	-	2,800	23,258	11,188
Project Cost	-	178,716	-	-	178,716	-
Training & Org Development	-	5,909	-	2,300	8,209	4,820
Legal, Accountancy & IE	-	-	6,317	6,876	13,193	3,500
Tax & Social Service (13)	-	37,996	-	-	37,996	5,892
Depreciation	-	18,565	-	-	18,565	-
	2,880	378,040	6,317	19,671	406,908	82,452
	-----	-----	-----	-----	-----	-----
Governance Costs		6,317	(6,317)			
Support Costs	-	19,671	-	(19,671)		
Total Expenses	2,880	404,028	-	-	406,908	82,452
	=====	=====	=====	=====	=====	=====

Support Costs have been allocated on the basis of staff hours engaged in each activity.

Of the total expenditure (2020/2021), £2,977 was unrestricted and £408,003 was restricted.

12. Independent examination fees

	2021	2020
Fees payable to the Independent examiner for:	£	£
Independent examination of the financial statements	1,500	500
Total	1,500	500
	=====	=====

13. Staff Cost

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Remunerations/Salaries & Wages	118,496	51,906
Sessional Staff	6,812	4,320
Tax & Social Service	37,996	5,892

Employer's pension contributions	1,663	46
Total	164,967 =====	62,164 =====

The average head count of employees during the year was 8 (2020:3). The average number of fulltime equivalent employees during the year is analysed as follows:

	2021	2020
	£	£
Number of management and administrative staff	6	2
Number of core service staff	2	1
Total	8	3

No employee earned more than £60,000 during the year (2020: nil).

14. Trustee remuneration and expenses

SORP 2015 requires the following statements to be made:

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

15. Related parties:

There are no related party transactions during the year.

16. Debtors:

	2021	2020
	£	£
Trust for London	-	25,000
Clothworkers Foundation	10,000	-
Refugee Council RCO Forum	600	1,050
Other Debtors	-	105
Total	10,600 =====	26,155 =====

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade Creditors	6,387	5,990
Tax and Social Security Costs	-	-
Accounts & Audit	4,500	500
Total	10,887 =====	6,490 =====

18. Advance Received from The Funder within the year:

	2021	2020
	£	£
National Lottery (TNCLF)	131,296	-
City Bridge Trust	8,167	-
London Community Foundation (Wave4)	5,000	-
BBC CIN	4,934	-
UK Community BAME Support	6,584	-
People Postcode	9,940	-
Total	165,921	-
	=====	=====

19. Fixed Assets

	Computer Equipment	Furniture	Telephone System	Total
	£	£		£
Cost				
At 1 April 2020	-	-		-
Additions	72,457	10,192	6,109	88,758
Disposals	-	-		-
At 31 March 2021	72,457	10,192	6,109	88,758
Depreciation				
At 1 April 2019	-	-		-
Disposals	-	-		-
Charge this period	14,491	2,038	2,036	18,565
At 31 March 2020	14,491	2,038	2,036	18,565
Net book value				
At 31 March 2021	57,966	8,154	4,073	70,193
At 31 March 2020	-	-		-

20. Movements in Funds

Funds:	Balance at 1st April 2021	Income Unrestricted	Income Restricted	Outgoing	Balance at 31st March 2021
Restricted Funds:	£	£		£	
Balance brought Forward	19,971	-	-	-	19,971
Trust for London	-	-	50,000	(50,000)	-
Trust for London (LCRF) Wave 3	-	-	25,000	(25,000)	-
People Postcode	-	-	9,940	(4,970)	4,970
BBC CIN	-	-	4,934	(4,934)	-
City Bridge Trust			28,583	(18,176)	10,407
National Lottery (TNCLF)			262,591	(250,433)	12,158
Clothworkers Foundation			-	(10,000)	(10,000)
LCRF Infrastructure Support			5,000	(5,000)	-
UK Community BAME Support			13,168	(8,168)	5,000
London Community Foundation (Wave4)			5,000	(5,000)	-
City Bridge Trust Top Up			12,250	(7,250)	5,000
Greater London Authority	-	-	-	(5,000)	(5,000)
Total Restricted Funds	- -----	- -----	416,466 -----	(393,931) -----	42,506 -----
Unrestricted Fund:					
Brought Forward	15,691				15,691
General Income/Funds	-	950		(2,977)	(2,027)
Total Unrestricted Fund	- -----	950 -----		(2,977) -----	(2,027) -----
Total Fund Carried Forward	35,662 =====	950 =====	416,466 =====	(396,908) =====	56,170 =====

21. Analysis of net assets between Funds:

	Unrestricted Fund	Restricted Funds	Total Fund 2021
	£	£	£
Current assets	8,664	154,121	162,785
Creditors: Amounts falling due within one year	-	(10,887)	(10,887)
Fixed Assets	-	70,193	70,193
Advance Received from the Funder	-	(165,921)	(165,921)
Net Assets	8,664 =====	47,506 =====	56,170 =====

22. Reconciliation of net Income/ (expenditure) to net cash flow from operating activities:

	2021	2020
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	20,508	(15,830)
(Increase)/decrease in debtors	15,555	(26,155)
Increase/(decrease) in creditors	4,397	1,466
Depreciation	18,565	-
Net cash provided by / (used in) operating activities	59,025 =====	(40,518) =====

23. Analysis of cash and cash equivalents

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	15,998	136,187	152,185
Total cash and bank equivalents	15,998	136,187	152,185

24. Company Limited by guarantee

Council for Somali Organisations is a company Limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.