



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 2023

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 2023

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 2023, 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:

Mr. Abdirahman Xirsi-Vice Chair (elected 28th March 2019) (Elected Chair 4th November 2021)

Dr. Fowzia Ahmed Ibrahim (elected 4th November 2021)

Mr. Shakiib Weheliye-Treasurer since 21st November 2019 (elected 12th June 2019)

Dr. Idil Osman-Chair (elected 12th June 2019) (resigned 4th November 2021)

Mrs. Hanna Ali Al Khleifat (elected 28th March 2019) (Resigned 31 March 2023)

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

| | |
|-----------------------------|--|
| Independent Examiner | R&A CONSULTANCY LTD Chartered Certified Accountant 30 Roycroft Close, South Woodford, |
|-----------------------------|--|

Bankers

London. E18 1DZ.

Barclays Bank

Barclays Retail Banking

London E19PL

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.

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: 07/12/2023

Mohammad Gias Uddin, FCCA
R & A Consultancy LTD
Chartered Certified Accountant
30 Roycroft Close, South Woodford, London. E18 1DZ.

Our achievements & performance

Key Summary Achievements for the year 2022 to 2023:

1. CSO's partnership network has increased substantially along our reputation as honest brokers to the Somali community and connecting our members with external partners.
2. CSO's membership has increased by 165% since the start of the pandemic from 110 to 236 across 14 metropolitan cities.
3. We have continued to deliver the Resilience Training to another 17 Somali led CVO's including 2 Somali led Mosques in Money & Debt. We have trained 51 Advisors in Money & Debt and 19 on FCA regulations. We had top up training for another 11 due the assessment process to increase their knowledge base.
4. We have continued to produce videos about health and well being for the Somali Community in the UK. We have partnered with Afro Caribbean Diabetes Health Foundation to produce 5 Somali led videos explaining how to deal with Diabetes.
5. We have for the first time partnered with NHS England in relation to raising Covid vaccination. We delivered 6 workshops in London, Bristol and Leicester.
6. We have also for the first time partnered with Macmillan Cancer to do 3 focus group workshops in order to produce understanding of the Somali Community on the KPI's around cancer.
7. We continued to work with the ONS in relation to the 2021 Census.
8. We have started to attract diverse fundings from new funders such as NHS & Macmillan Cancer, and The Metropolitan Police Service.
9. CSO has been advising funders such as City Bridge Trust, Trust for London, Youth Endowment Fund, The Phoenix Way and became a IVAR Peer Reviewer.
10. Our Director continues to be elected as Chair of the London Refugee Advocacy Forum.
11. CSO has a seat on the Board of Trustees of the Muslim Council of Britain held by our chair.
12. Our Director has been appointed to the Mayor's Equality Diversity and Inclusion Panel.

In the post Pandemic year, CSO has continued its ambitious program of resilience and capacity building for its membership. We were funded by the National Lottery to assist with the creation of 16 MOney & Debt centres. This funding has assisted us to continue our broad range of work representing the Somali community and supporting our

members who continue to increase. It has helped us to continue our influencing and policy work engaging with different stakeholders.

We are grateful to TNLCF, Trust for London, and City Bridge Trust for supporting CSO and the Somali Community in the UK.

CSO's Organisational Reach & Profile

CSO has increased its National and Pan London profile as the leading representative organisation of the Somali Community in the UK. CSO's role in raising awareness of the issues facing the Somali Community and Somali led CVOs involves participating in the following:

1. Funder Forums- LCRF, NET/UK Communities, Comic Relief, TNCLF and London Funders. We have invited funders to our workshops. We advise funders about the needs of the Somali community.
2. Race & Equality forums such as Coalition on Race Equality & HEAR, Operation Black Vote
3. Religious Forums- with the Church of England, Board of Deputies, Muslim Council of Britain.
4. Engaging and working with other Infrastructure Organisations such as Power to Change, BAME Funders and SIB Funders
5. Engaging with Government and Local Authorities- DLUHC, Home Office, Dfe, DoH, and GLA through the MRAP and Mayor's Equality, Diversity and Inclusion (EDI) Advisory Group, Metropolitan Police through the Somali MET Forum.
6. Working with Research Institutions and Universities on bidding for research funding on issues affecting the Somali Community.
7. CSO continues to work with the ONS on the Census 2021 outcomes.

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 UK, 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.

Mr. Abdirahman Xirsi-Chair

Date – 07/12/2023

Independent Examiner's Report to the trustees of Council of Somali Organisations Ltd

Year ended 31st March 2023

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 2023

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).

Council of Somali Organisations Ltd
Company Limited by Guarantee
Statement of Financial Activities
(Including income and expenditure account)
31st March 2023

| Incoming / Expenditure Resources | Note | Unrestrict ed Funds | Restrict ed Funds | TOTAL Funds 2023 | TOTAL Funds 2022 |
|---|-------------|----------------------------|--------------------------|-------------------------|-------------------------|
| Income from: | | £ | £ | £ | £ |
| Donations and Legacies | 8 | 7,300 | 370,484 | 377,784 | 295,671 |
| Charitable activities: | | | | | |
| Training, events, capacity building and business mentoring | 9 | 6,420 | - | 6,420 | 16,725 |
| Investment Income | 10 | 17 | - | 17 | - |
| Total Income | | 13,737 ===== | 370,484 ===== | 384,221 ===== | 312,396 ===== |
| Expenditure on: | | | | | |
| Fundraising | 11 | - | - | - | - |
| Charitable Activities: | 11 | - | 366,020 | 366,020 | 265,204 |
| Training, events, capacity building and business mentoring | 11 | - | - | - | - |
| Total expenditure | | - ===== | 366,020 ===== | 366,020 ===== | 265,204 ===== |
| Net Income / (expenditure) & net movement in funds | | 13,737 ===== | 4,464 ===== | 18,201 ===== | 47,192 ===== |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 14,164 ===== | 89,198 ===== | 103,362 ===== | 56,170 ===== |
| Total funds carried forward | | 27,901 ===== | 93,662 ===== | 121,563 ===== | 103,362 ===== |

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.



| 31 st March 2023 | | | | | |
|--|------|----------|------------------|----------|------------------|
| FIXED ASSETS | Note | 2023 | | 2022 | |
| | | £ | £ | £ | £ |
| Tangible Fixed Assets | 19 | - | 49,481 | - | 61,852 |
| Current Assets | | | | | |
| Cash at Bank and hand | | 89,432 | | 85,547 | |
| Debtors | 16 | 8,104 | | - | |
| Total Current Assets | | | 97,536 | | 85,547 |
| Current Liabilities | | | | | |
| Creditors: Amounts falling due within one year | 17 | (13,454) | | (10,287) | |
| Advance Received from Funder within the year | 18 | (12,000) | (25,454) | (33,750) | (44,037) |
| Net current Assets | | | 72,082 | | 41,510 |
| Total Assets | | | | | |
| Funds of the charity: | | | | | |
| Restricted Funds | 21 | | 93,662 | | 89,198 |
| Unrestricted Funds: | 21 | | | | |
| General funds | | | 27,901 | | 14,164 |
| Total Funds | | | 121,563 ===== | | 103,362 ===== |

For the year ending 31st March 2023 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 12/04/2023, and are signed on behalf of the board by:

Signed

Name: Mr. Abdirahman Xirsi-Chair

Council of Somali Organisations Ltd

Company Limited by Guarantee

Statement of cash flows

For the year ended 31 March 2023

| | Note | 2023 | 2022 |
|---|-------------|-------------------------------|-------------------------------|
| | £ | £ | £ |
| Net cash provided by / (used) operating activities | 22 | 25,635 | 74,893 |
| Cash provided by / (used in) investing activities | 19 | - | (9,360) |
| Cash provided by / (used in) financing activities | 18 | (21,750) | (132,171) |
| Change in cash and cash equivalents in the year | 23 | 3,885 | (66,638) |
| Cash and cash equivalents at the beginning of the year | | 85,547 | 152,185 |
| Cash and cash equivalents at the end of the year | | 89,432 ===== | 85,547 ===== |

Council of Somali Organisations Ltd
Company Limited by Guarantee
Notes to the financial statements
Year ended 31st March 2023

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 it 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 | 2023 | 2022 |
|---|-----------------------|-------------------------|-------------------------|-------------------------|
| | £ | £ | £ | £ |
| Trust for London | - | 50,000 | 50,000 | 50,000 |
| Trust for London Living cost | 2,500 | - | 2,500 | |
| Macmillan Charity | - | 5,980 | 5,980 | - |
| B-Ham City Council | - | 4,000 | 4,000 | - |
| National Lottery (Partnership & Debt Hub) | - | - | - | 43,500 |
| BBC CIN | - | - | - | 4,934 |
| People Postcode | - | - | - | 9,940 |
| Mayor's Office- MPS | - | 27,000 | 27,000 | - |
| City Bridge Trust | - | 48,000 | 48,000 | 44,417 |
| National Lottery (TNCLF) | - | 217,500 | 217,500 | 131,296 |
| UK Community Foundation | - | - | - | 6,584 |
| London Community Foundation (wave 4) | - | - | - | 5,000 |
| City Bridge Trust- Cost of Living | 4,800 | - | 4,800 | - |
| NHS England Vaccine Contact | - | 8,104 | 8,104 | |
| NHS England Vaccine Grant | - | 9,900 | 9,900 | - |
| TOTAL | 7,300 ===== | 370,484 ===== | 377,784 ===== | 295,671 ===== |

9. Income from Charitable Activities

| | Un-restricted | Restricted | 2023 | 2022 |
|-------------------------|-----------------------|-------------------|-----------------------|------------------------|
| | £ | £ | £ | £ |
| Other Income | 800 | - | 800 | 15,225 |
| Consultancy fees | 3,600 | - | 3,600 | - |
| Consultancy fees | 1,520 | - | 1,520 | - |
| The Ubele Initiative | - | - | - | 1,000 |
| British Refugee council | 500 | - | 500 | 500 |
| TOTAL | 6,420 ===== | - ===== | 6,420 ===== | 16,725 ===== |

10. Income from Investments

| | Un-restricted | Restricted | 2023 | 2022 |
|---------------|---------------|------------|-------------|------------|
| | £ | £ | £ | £ |
| Bank Interest | 17 | - | 17 | - |
| | | | | |
| Total | 17 ===== | - ===== | 17 ===== | - ===== |

11. Analysis of Expenditure

| | Costs of raising funds | Direct Charitable expenditure | Governance costs | Support costs | Total 2023 | Total 2022 |
|----------------------------|------------------------|-------------------------------|------------------|----------------|------------------|------------------|
| Remuneration/Salary (13) | - | 127,836 | - | - | 127,836 | 113,909 |
| Tax & Social Service (13) | - | 48,247 | - | - | 48,247 | 41,167 |
| Employers pension (13) | - | 13,858 | - | - | 13,858 | 12,666 |
| Premises & administration | - | 17,725 | - | - | 17,725 | 19,443 |
| Project Cost | - | 128,114 | - | - | 128,114 | 45,883 |
| Training & Org Development | - | 2,233 | - | - | 2,233 | 3,452 |
| Legal, Accountancy & IE | - | - | 6,830 | 8,806 | 15,636 | 10,983 |
| Depreciation | - | 12,371 | - | - | 12,371 | 17,701 |
| | - ----- | 350,384 ----- | 6,830 ----- | 8,806 ----- | 366,020 ----- | 265,204 ----- |
| Governance Costs | - | 6,830 | (6,830) | - | - | - |
| Support Costs | - | 8,806 | - | (8,806) | - | - |
| Total Expenses | - ===== | 366,020 ===== | - ===== | - ===== | 366,020 ===== | 265,204 ===== |

Support Costs have been allocated on the basis of staff hours engaged in each activity. Of the total expenditure (2022/20223, £880 was unrestricted and £362,336 was restricted.

12. Independent examination fees

| | 2023 | 2022 |
|---|----------------|----------------|
| | £ | £ |
| Fees payable to the Independent examiner for: | | |
| Independent examination of the financial statements | 1,500 | 1,500 |
| Total | 1,500 ===== | 1,500 ===== |

13. Staff Cost

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

| | 2023 | 2022 |
|---|-------------------------|-------------------------|
| | £ | £ |
| Remunerations/Salaries & Wages | 127,836 | 113,909 |
| Tax & National Insurance | 48,247 | 41,166 |
| Pension contributions | 13,858 | 12,666 |
| Total | 189,941 ===== | 167,741 ===== |

The average headcount of employees during the year was 8 (2020:3). The average number of full time equivalent employees during the year is analysed as follows:

| | 2023 | 2022 |
|--|----------|----------|
| | £ | £ |
| Number of management and administrative staff | 6 | 6 |
| Number of core service staff | 2 | 2 |
| Total | 8 | 8 |

No employee earned more than £60,000 during the year (2023: 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 (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

15. Related parties:

There are no related party transactions during the year.

16. Debtors:

| | 2023 | 2022 |
|----------------------------|-----------------------|-------------------|
| | £ | £ |
| NHS England Vaccine | 8,104 | - |
| Total | 8,104 ===== | - ===== |

17. Creditors: amounts falling due within one year

| | 2023 | 2022 |
|--|------|------|
| | £ | £ |

| | | |
|------------------|------------------------|------------------------|
| Trade Creditors | 8,271 | 6,787 |
| Pension Payable | 1,683 | - |
| Accounts & Audit | 3,500 | 3,500 |
| Total | 13,454 ===== | 10,287 ===== |

18. Advance Received from The Funder within the year:

| | 2023 | 2022 |
|---|------------------------|------------------------|
| | £ | £ |
| City Bridge Trust | 12,000 | 12,000 |
| National Lottery (Partnership & Debt Hub) | - | 21,750 |
| Total | 12,000 ===== | 33,750 ===== |

19. Fixed Assets

| | Computer Equipment | Furniture | Telephone & Software | Total |
|-----------------------|-----------------------|-----------|-------------------------|--------|
| | £ | £ | | £ |
| Cost | | | | |
| At 1 April 2022 | 72,457 | 10,192 | 15,469 | 98,118 |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| At 31 March 2023 | 72,457 | 10,192 | 15,469 | 98,118 |
| Depreciation | | | | |
| At 1 April 2022 | 26,084 | 3,669 | 6,513 | 36,266 |
| Disposals | - | - | - | - |
| Charge this period | 9,275 | 1,305 | 1,791 | 12,371 |
| At 31 March 2023 | 35,359 | 4,974 | 8,304 | 48,637 |
| Net book value | | | | |
| At 31 March 2023 | 37,098 | 5,218 | 7,165 | 49,481 |
| At 31 March 2022 | 46,373 | 6,523 | 8,956 | 61,852 |

20. Movements in Funds

| Funds: | Balance at 1st April 2021 | Incomin g Unrestri cted | Incomin g Restrict ed | Outgoing | Balance at 31st March 2022 |
|--------------------------|------------------------------------|----------------------------------|--------------------------------|----------|-------------------------------------|
| Restricted Funds: | £ | £ | | £ | |
| Balance brought Forward | 89,198 | - | - | (20,626) | 68,572 |
| Trust for London | - | - | 50000 | (50,000) | - |
| Trust for London Cost of | - | 2,500 | - | - | 2,500 |

| | | | | | |
|-----------------------------------|----------------|---------------|----------------|------------------|----------------|
| Living | | | | | |
| City Bridge Trust | - | - | 48,000 | (41,535) | 6,465 |
| City Bridge Trust Cost of Living | - | 4,800 | - | - | 4,800 |
| B-Ham City Council | - | - | 4,000 | (500) | 3,500 |
| National Lottery (TNCLF) | - | - | 217,500 | (212,500) | 5,000 |
| MAYORS OFFICE - MPS | - | - | 27,000 | (16,875) | 10,125 |
| MACMILLAN CHARITY | - | - | 5,980 | (5,980) | - |
| NHS VACCINE - Contract | - | - | 8,104 | (8,104) | - |
| NHS VACCINE – Fund | - | - | 9,900 | (9,900) | - |
| Other income | - | - | - | - | - |
| Total Restricted Funds | 89,198 | 7,300 | 370,484 | (366,020) | 100,962 |
| Unrestricted Fund: | | | | | |
| Brought Forward | 14,164 | | | | 14,164 |
| General Income/Funds | - | 6,437 | - | - | 6,437 |
| Total Unrestricted Fund | 14,164 | 6,437 | - | - | 20,601 |
| Total Fund Carried Forward | 103,362 | 13,737 | 370,484 | (366,020) | 121,563 |

21. Analysis of net assets between Funds:

| | Unrestricted Fund | Restricted Funds | Total Fund 2022 |
|--|-------------------|------------------|-----------------|
| | £ | £ | £ |
| Current assets | 30,088 | 67,448 | 97,536 |
| Creditors: Amounts falling due within one year | - | (13,454) | (13,454) |
| Fixed Assets | - | 49,481 | 49,481 |
| Advance Received from the Funder | - | (12,000) | (12,000) |
| Net Assets | 30,088 | 91,475 | 121,563 |

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

| | 2023 | 2022 |
|---|---------|--------|
| | £ | £ |
| Net movement in funds for the reporting period (as per the statement of financial activities) | 18,201 | 47,192 |
| (Increase)/decrease in debtors | (8,104) | 10,600 |

| | | |
|---|-----------------|-----------------|
| Increase/(decrease) in creditors | 3,167 | (600) |
| Depreciation | 12,371 | 17,701 |
| Net cash provided by / (used in) operating activities | 25,635 ===== | 74,893 ===== |

23. Analysis of cash and cash equivalents

| | At 1 April 2022 | Cash flows | At 31 March 2023 |
|---------------------------------|--------------------|---------------|---------------------|
| | £ | £ | £ |
| Cash at bank and in hand | 85,547 | 3,885 | 89,432 |
| Total cash and bank equivalents | 85,547 | 3,885 | 89,432 |

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 an 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.

